



U.S. – Korea Free Trade Agreement



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The United States-Korea Free Trade Agreement (KORUS) entered into force on March 15, 2012.

Rules of Origin

For goods that are not [wholly obtained](#), you must meet the product's rule of origin, usually through Tariff Shift or Regional Value Content. Learn more about how to [Read and Apply FTA Rules of Origin](#). The rules of origin may be found in the final text of the FTA. Occasionally, a particular rule of origin may be revised. For the most updated version of the ROOs consult the [Harmonized Tariff Schedule](#) of the United States, General Notes — General Note 33.

In addition to the above rules of origin, there may be other ways to qualify your product:

- [Accumulation](#) may allow the producer to reduce the value of the non-originating materials used in the production of the good.
- [De Minimis](#) allows the exporter to disregard a very small percentage of non-originating materials that do not meet a tariff shift rule.
- [Direct Shipment](#) are goods which must be shipped directly from one FTA party to another FTA party.
- [Fungible Goods and Materials](#) refers to goods or materials (components) that are interchangeable for commercial purposes and whose properties are essentially identical.
- [Indirect Materials](#) are goods used in the production, testing or inspection of a good but not physically incorporated into the good.

Claiming/Documenting Origin

No specific certificate is required for the U.S. – Korea FTA. You may be requested by the importer or the Korean Customs Service to provide information to support a claim of preferential treatment. More information on what to include can be found in [Free Trade Agreements Certificates of Origin](#). Please note that the Korean Customs Service does not mandate a specific Certificate of Origin document under KORUS, nor is there a prescribed form or format for certifying origin. U.S. exporters or producers should be advised that as long as you provide the elements necessary to complete a certification, you should not need to use the Korean Customs Service's [sample Certificate of Origin](#) (page 6-7) or any Korean Government prescribed form, although you are free to do so.

Key Links/Resources

- [USTR U.S.-Korea FTA \(KORUS\)](#)
- [USDA Korea Overview](#)
- [Textiles Overview](#)
- [CBP Side-by-Side Comparison of FTAs](#)
- [U.S. Commercial Service Korea](#)
- [FTA Tariff Tool](#)
- [FTA Help Center](#)