

**MEMORANDUM OF UNDERSTANDING BETWEEN  
CANADA AND THE REPUBLIC OF KOREA  
CONCERNING UNIFORM REGULATIONS FOR THE INTERPRETATION,  
APPLICATION AND ADMINISTRATION OF CHAPTER FOUR OF THE *FREE TRADE  
AGREEMENT BETWEEN CANADA AND THE REPUBLIC OF KOREA***

**CANADA AND KOREA** (hereinafter referred to as the “Participants”),

**PURSUANT** to Article 4.12 (Uniform Regulations) of the Origin Procedures and Trade Facilitation Chapter of the *Free Trade Agreement between Canada and the Republic of Korea* (hereinafter referred to as “the Agreement”);

**ESTABLISHING** Uniform Regulations for the interpretation, application, and administration of Chapter Four (Origin Procedures and Trade Facilitation) of the Agreement;

**HAVE COME** to the following understanding:

***Certificate of Origin***

**1.** Each Participant will provide that the Certificate of Origin referred to in Article 4.1.1 of the Agreement is:

(a) equivalent in substance to the Certificate of Origin set out in Annex A; TETBT1 0 0 1 508



- (b) if the good is transported through the territory of a non-participant, a copy of the customs control documents indicating to that customs administration that the good remained under customs control while in that non-participant territory.

### ***Waiver of Certificate of Origin***

- 8.** The Participants understand that for the purposes of Article 4.3 (Waiver of Certificate of Origin) of the Agreement, “series of importations” means:
- (a) for Canada, two or more importations of a good accounted for separately but covered by one commercial invoice issued by the seller of the good to the purchaser of the good; and
  - (b) for Korea, two or more import declarations covering the same goods arriving on the same day or covered by one invoice or one bill of lading.

### ***Exportations***

- 9.** The Participants understand if the customs administration of a Participant provides an exporter or producer of a good with a written determination pursuant to Article 4.6.10 of the Agreement that the good is a non-originating good, then pursuant to Article 4.4.1(b) of the Agreement, the exporter or producer will notify all persons to whom it gave a Certificate of Origin in respect of the good affected by the determination.

### ***Record Keeping Requirements***

- 10.** Each Participant will ensure that the records required to be maintained under Article 4.5 (Record Keeping Requirements) of the Agreement will be kept in such a manner as to enable an officer of the customs administration of a Participant, in conducting a verification of origin under Article 4.6 (Origin Verifications) of the Agreement, to perform detailed verifications of the records to verify the information on the basis of which:
- (a) in the case of an importer, a claim for preferential tariff treatment was made for a good imported into that Participant’s territory; and
  - (b) in the case of an exporter or producer, a Certificate of Origin was completed for a good exported to the territory of the other Participant.

- 11.** Each Participant will ensure that importers, exporters, and producers in the territory of a Participant that are required to maintain records under Article 4.5 (Record Keeping Requirements) of the Agreement are permitted to maintain those records in any medium, in accordance with that Participant's domestic law, provided that the records can be retrieved and printed.



- 21.** The Participants understand that for the purposes of Article 4.6 (Origin Verifications) of the Agreement, all communication to the exporter or producer and to the customs administration of the Participant of export will be sent by any means that can produce a confirmation of receipt. The specified time periods will begin from the date of such receipt.
- 22.** The Participants understand that for the purposes of Article 4.6.5 and Article 4.6.6 of the Agreement, a notice or request for postponement of a verification visit will be made in writing and sent to the address of the office of the customs administration of the Participant that sent the notice of intent to conduct a verification visit.
- 23.** The Participants understand that, for the purposes of Article 4.6.8 of the Agreement, an exporter or producer of a good will identify, to the customs administration conducting a verification visit, any observers designated to be present during such visit.
- 24.** The common standards for the written questionnaires referred to in Article 4.6.1(a) of the Agreement are set out in Annex B.
- 25.** The Participants understand that the customs administration of a Participant may, for the purposes of verifying the origin of a good, request that the importer of the good voluntarily obtain and supply written information voluntarily provided by the exporter or producer of the good in the territory of the other Participant, provided that the failure or refusal of the importer to obtain and supply such information will not be considered as a failure of the exporter or producer to supply the information, or as a ground for denying preferential tariff treatment.
- 26.** This MOU does not limit a right provided, under Chapter Four (Origin Procedures and Trade Facilitation) of the Agreement, to the exporter or producer of a good in the territory of a Participant on the basis that the exporter or producer is also the importer of the good in the territory of the Participant in which preferential tariff treatment is claimed.
- 27.** The Participants understand that for the purposes of Article 4.6.11 of the Agreement, “pattern of conduct” means at least two instances of false or unsupported representations by an exporter or producer of a good resulting in at least two written determinations being sent to that exporter or producer pursuant to Article 4.6.10 of the Agreement that conclude, as a finding of fact, that Certificates of Origin completed by that exporter or producer with respect to identical goods contain false or unsupported representations.



**33.** The Participants understand that for the purposes of Article







## **Instructions for Completing the Certificate of Origin**

For the purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type. If more space is needed, please use additional pages.

- Field 1: State the full legal name, address (including city and country), telephone number, fax number, e-mail address, and reference number (optional) of the exporter.
- Field 2: Complete this Field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into Canada or Korea for a specified period of up to 12 months (blanket period). “FROM” is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be earlier than the date this Certificate is signed). “TO” is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3: If one producer, state the full legal name, address (including city and country), telephone number, fax number, e-mail address, and reference number (optional) of said producer. If more than one producer is included on the Certificate, state “VARIOUS” and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, fax numbers, e-mail addresses, and reference numbers (optional), cross-referenced to the good(s) described in Field 5. If you wish this information to be confidential, it is acceptable to state “AVAILABLE TO CUSTOMS UPON REQUEST”.
- Field 4: State the full legal name, address (including city and country), telephone number, fax number, and e-mail address of the importer.
- Field 5: Provide a full description of each good. The description should contain sufficient detail to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, it should list the quantity and unit of measurement of each good, including the series number, if possible, as well as the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods.

Field 6: For each good described in Field 5, identify the HS tariff classification to six digits.

Field 7: For each good described in Field 5, state which criterion (A through D) is applicable. The rules of origin are contained in Chapter Three (Rules of Three

Field 8: For each good described in Field 5, state “YES” if you are the producer of the good. If you are not the producer of the good, state “NO” followed by (1), (2) or (3), depending on whether this Certificate was based upon:  
(1) your knowledge of whether the good qualifies as an originating good;  
(2) your reliance on the producer’s written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or  
(3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.

Field 9: For each good described in Field 5, where the good is subject to a value test, indicate “NC” if the value test is based on the net cost or “TV” if the value test is based on the transaction value or ex-works price. If the value test is based on the net cost of the good over a period of time, further identify the beginning and ending dates (YYYY/MM/DD) of that period.  
*(Reference: Article 3.4 (Value Test))*

Field 10: Identify the name of the country of origin (“CA” for all originating goods exported to Korea; “KR” for all orig # iM or a li



## ANNEX C

### **Common Standards for Information Required in the Application for an Advance Ruling**

1. For the purposes of Article 4.10.2 of the Agreement, each Participant endeavours to provide that a request for an advance ruling contains:
  - (a) the name and address of the exporter, producer, or importer of the good requesting the issuance of the ruling, hereinafter referred to as the applicant;
  - (b) when the applicant is:
    - (i) the exporter of the good, the name and address of the producer and importer of the good, if known;
    - (ii) the producer of the good, the name and address of the exporter and importer of the good, if known; or
    - (iii) the importer of the good, the name and address of the exporter and, if known, the producer of the good;
  - (c) when the request is made on behalf of an applicant, the name and address of the person requesting the issuance of the advance ruling and either:
    - (i) a written statement from the person requesting the issuance of the advance ruling; or
    - (ii) at the request of the customs administration of that Participant, the person must provide, in accordance with applicable domestic law, evidence from the applicant on whose behalf the ruling is being requested,  
  
that indicates that the person is duly authorised to transact business as the agent of the applicant;
  - (d) a statement, based on the applicant's knowledge, regarding whether the issue that is the subject of the request for an advance ruling is, or has been the subject of:





