

Section B: Origin Procedures

Article 3.14: Proof of Origin

1. Any of the following shall be considered as a Proof of Origin:
 - (a) a Certificate of Origin issued by an issuing body in accordance with Article 3.15;
 - (b) an Electronic Certificate of Origin (E-Certificate) issued by an issuing body and exchanged by a mutually developed electronic system in accordance with Article 3.16; or
 - (c) a Declaration of Origin (in the cases specified in Article 3.17), made out by the exporter or producer on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified.
2. A Proof of Origin shall:
 - (a) be in writing, or any other medium, including electronic format as notified by an importing Party; and
 - (b) specify that the good is originating and meets the requirements of this Chapter.
3. Each Party shall provide that a Proof of Origin, which shall be complete in the English language remains valid for one year from the date on which it is issued (in the case of paragraphs 1(a) and (b)) or completed (in the case of paragraph 1(c)).

Article 3.15: Certificate of Origin

1. A Certificate of Origin shall be issued by the issuing body of an exporting Party upon an application by an exporter, a producer, or their authorized representative.
2. The exporter, producer, or their authorized representative shall apply in writing or by electronic means for a Certificate of Origin, to the issuing body of the exporting Party in accordance with the exporting Party's laws, regulations, and procedures.
3. A Certificate of Origin shall:

- (a) be in the format set out in Annex 3B-1. For multiple items declaration, the Parties may use the attached form set out in Annex 3B-2 as additional pages to the Certificate of Origin;
- (b) bear a unique Certificate of Origin number; and
- (c) bear an official seal of the issuing body of the exporting Party. The seal shall be applied manually or electronically.

4. A Certificate of Origin may:
 - (a) indicate two or more invoices issued for a single shipment; or
 - (b) contain multiple goods, provided that each good qualifies as an originating good separately in its own right.
5. In circumstances where a Certificate of Origin contains incorrect information, the issuing body of the exporting Party may:
 - (a) issue a new Certificate of Origin and invalidate the original Certificate of Origin; or
 - (b) make modifications to the original Certificate of Origin by striking out errors and making any additions or corrections. Any changes shall be certified by the official seal of the issuing body of the exporting Party.
6. Each Party shall provide the names, addresses, and impressions of official seals of its issuing body to the other Party. Any subsequent changes shall be promptly notified. The Parties shall endeavor to establish a secured website to display such information from the last three years, and such website shall be accessible to the Parties.
7. A Certificate of Origin shall be issued prior to or at the time of shipment, or within seven calendar days¹ after the date of shipment. In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment, or within seven calendar days after shipment due to involuntary errors, omissions, or other valid causes, or in the circumstances referred to in paragraph 5(a), a Certificate of Origin may be issued retrospectively but no later than one year after the date of shipment. In that case, the Certificate of Origin shall bear the words “ISSUED RETROSPECTIVELY”.
8. In the event of theft, loss, or destruction of an original Certificate of Origin, the exporter, producer, or their authorized representative may apply to the

¹ For greater certainty, “seven calendar days” shall include the date of shipment itself.

issuing body of the exporting Party for a certified true copy of the original Certificate of Origin. The copy shall:

- (a) be issued no later than one year after the date of issuance of the original Certificate of Origin;
- (b) be based on the application for the original Certificate of Origin;
- (c) contain the same Certificate of Origin number and date as the original Certificate of Origin; and
- (d) be endorsed with the words “CERTIFIED TRUE COPY”.

Article 3.16: Electronic Origin Data Exchange System

For the purposes of Article 3.14.1(b) the Parties endeavor to develop an Electronic Origin Data Exchange System to ensure the effective and efficient implementation of this Chapter particularly on transmission of Electronic Certificate of Origin in a manner jointly determined by the Parties.

Article 3.17: Declaration of Origin

1. A Declaration of Origin referred to in Article 3.14.1(c) may be made out:
 - (a) by an approved exporter within the meaning of Article 3.19; or
 - (b) by any exporter or producer for any consignment consisting of one or more packages containing originating products whose total value does not exceed US\$ 6,000.
2. The exporter or producer making out a declaration of origin shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned including statements from the suppliers or producers in accordance with domestic legislation as well as the fulfilment of the other requirements of this Chapter.
3. A Declaration of Origin (the text of which appears in Annex 3C shall be made out by typing, stamping or printing on the invoice, the delivery note or another commercial document which describes the products concerned in sufficient detail to enable them to be identified. The declaration may also be hand-written. If the declaration is hand-written, it shall be written in

permanent ink in legible printed characters.

4. A Declaration of Origin shall bear the original signature of the exporter or producer in manuscript. However, an approved exporter within the meaning of Article 3.19 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
5. A Declaration of Origin may be made out by the exporter or producer when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than two years or the period specified in the legislation of the importing Party after the importation of the products to which it relates.

Article 3.18: Third-Party Invoicing

An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer of a good provided that the good meets the requirements in this Chapter.

Article 3.19: Approved Exporter

1. Each Party shall provide for the authorization of an exporter who exports goods under this Agreement as an approved exporter, in accordance with its laws and regulations. An exporter seeking such authorization must apply in writing or electronically and must offer to the satisfaction of the customs authority of the exporting Party all guarantees necessary to verify the originating status of the good for which a Declaration of Origin is completed. The customs authority of an exporting Party may grant the status of approved exporter subject to any conditions which it considers appropriate, including the following:
 - (a) that the exporter is duly registered in accordance with the laws and regulations of the exporting Party;
 - (b) that the exporter knows and understands the rules of origin as set out in this Chapter;
 - (c) that the exporter has a satisfactory level of experience in export in

accordance with the laws and regulations of the exporting Party;

- (d) that the exporter has a record of good compliance, measured by risk management of the customs authority of the exporting Party;
- (e) that the exporter, in the case of a trader, is able to obtain a declaration by the producer confirming the originating status of the good for which the Declaration of Origin is completed by an approved exporter and the readiness of the producer to cooperate in verification in accordance with Article 3.22 and meet all requirements of this Chapter; and
- (f) that the exporter has a well-maintained bookkeeping and record-keeping system, in accordance with the laws and regulations of the exporting Party.

2. The customs authority of an exporting Party shall:
 - (a) make its approved exporter procedures and requirements public and easily available;
 - (b) grant the approved exporter authorization in writing or electronically;
 - (c) provide the approved exporter an authorization code which must be included in the Declaration of Origin; and
 - (d) exchange information² of the Parties' approved exporters with the other Party through a secured website or any electronic means in relation to the authorization granted.
3. Notwithstanding paragraph 2(d), a Party shall not be required to provide the information referred to in that paragraph to the other Party if it has established its own secured website, containing the above information, that is accessible to the other Party.
4. An approved exporter shall have the following obligations:
 - (a) to allow the customs authority of an exporting Party access to records and premises for the purposes of monitoring the use of authorization, in accordance with Article 3.25;
 - (b) to complete Declarations of Origin only for goods for which the approved exporter has been allowed to do so by the customs authority

² The information includes the legal name and address of the exporter, the approved exporter authorization code, the issuance date and, if applicable, the expiry date of its approved exporter authorization, and a list of goods subject to the authorization, at least at the HS Chapter level.

of an exporting Party and for which it has all appropriate documents proving the originating status of the goods concerned at the time of completing the declaration;

- (c) to take full responsibility for all Declarations of Origin completed, including any misuse; and
- (d) to promptly inform the customs authority of an exporting Party of any changes related to the information referred to in paragraph 4(b).

5. The customs authority of the exporting Party shall monitor the use of the authorization, including verification of the Declarations of Origin by an approved exporter, and withdraw the authorization where the conditions referred to in paragraph 1 are not met.
6. An approved exporter shall be prepared to submit at any time, on request of the customs administration of the importing Party, all appropriate documents proving the originating status of the goods concerned, including statements from the suppliers or producers in accordance with the laws and regulations of the importing Party as well as the fulfillment of the other requirements of this Chapter.

Article 3.20: Claims for Preferential Tariff Treatment

1. An importing Party shall grant preferential tariff treatment in accordance with this Agreement to an originating good on the basis of a Proof of Origin.
2. Unless otherwise provided in this Chapter, an importing Party shall provide that, for the purposes of claiming preferential tariff treatment, the importer shall:
 - (a) make a declaration in its customs declaration that the good qualifies as an originating good;
 - (b) have a valid Proof of Origin in its possession at the time the declaration referred to in subparagraph (a) is made; and
 - (c) provide a copy of the Proof of Origin to the importing Party if required by the importing Party.
3. Notwithstanding paragraphs 1 and 2, products sent as small packages from private persons to private persons or forming part of a traveller's personal luggage shall be admitted as originating products without requiring the submission of a Proof of Origin, provided that such products are not imported

by way of trade and have been declared as meeting the requirements of this Chapter and where there is no doubt as to the veracity of such a declaration.

4. Imports shall not be considered as imports by way of trade if all the following conditions are met:

- (a) the imports are occasional;
- (b) the imports consist solely of products for the personal use of the recipients or travellers or their families; and
- (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

5. The total value of these products shall not exceed:

- (a) for importation into Georgia, US\$ 500 in the case of small packages or US\$ 1,200 in the case of products forming part of a traveller's personal luggage;
- (b) for importation into Korea, US\$ 1,000 both in the case of small packages and in the case of products forming part of a traveller's personal luggage.

6. The customs administration of the importing Party may require, where appropriate, the importer to submit supporting evidence that a good qualifies as an originating good, in accordance with the requirements of this Chapter.

7. The importer shall demonstrate that the requirements referred to in Article 3.13 have been met and provide such evidence on request of the customs administration of the importing Party.

8. Where a Proof of Origin is submitted to the customs administration of an importing Party after the expiration of the period of time for its submission, such Proof of Origin may still be accepted, subject to the importing Party's laws, regulations, or administrative practices, when failure to observe the period of time results from force majeure or other valid causes beyond the control of the importer or exporter.

Article 3.21: Post-Importation Claims for Preferential Tariff Treatment

1. Each Party, subject to its laws and regulations, shall provide that where a good would have qualified as an originating good when it was imported into that Party, the importer of the good may, within a period specified by

its laws and regulations, and after the date on which the good was imported, apply for a refund of any excess duties, deposit, or guarantee paid as the result of the good not having been granted preferential tariff treatment, on presentation of the following to the customs administration of that Party:

- (a) a Proof of Origin and other evidence that the good qualifies as an originating good; and
- (b) such other documentation in relation to the importation as the customs administration may require to satisfactorily evidence the preferential tariff treatment claimed.

2. Notwithstanding paragraph 1, each Party may require, in accordance with its laws and regulations, that the importer notify the customs administration of that Party of its intention to claim preferential tariff treatment at the time of importation.

Article 3.22: Verification

1. For the purposes of determining whether a good imported into the territory of a Party from the territory of the other Party qualifies as originating, the customs authority of the importing Party may conduct a verification by means of:
 - (a) written requests for additional information from the importer;
 - (b) written requests for additional information from the exporter or producer;
 - (c) requests that the customs authority of the exporting Party assists in verifying the origin of the good; or
 - (d) verification visits to the premises of an exporter or producer in the territory of the other Party, along with officials of the customs authority of the other Party to review the facilities, the production processes of the good and the records referred to in Article 3.25, including accounting files.
2. Requests made under paragraph 1 by the customs authority of the importing Party and all the information provided in response shall be in English.
3. For the purposes of paragraphs 1(a) and 1(b),
 - (a) the written request for additional information made by the importing Party will indicate that the time period the importer, exporter, or producer has to provide the information and documentation required

will be 30 days from the date of the receipt of the written request or for such a longer period as the Parties may agree; and

- (b) where an exporter or producer fails to provide the sufficient information and documentation required within the period referred to in subparagraph (a), the importing Party may deny preferential tariff treatment to the good in question after providing at least a 30-day written notice to the importer, exporter or producer to provide written comments or additional information that will be taken into account prior to completing the verification.

4. Where the customs authority of the importing Party requests assistance under paragraph 1(c):
 - (a) it shall provide the customs authority of the exporting Party with:
 - (i) the reasons why such assistance for verification is requested;
 - (ii) the Proof of Origin of the good or a copy thereof; and
 - (iii) any information and documents as may be necessary for purposes of such request;
 - (b) the customs authority of the exporting Party shall provide the customs authority of the importing Party with a written statement in English, including facts and findings, and any supporting documents made available by the exporter or producer. This statement shall indicate clearly whether the documents are authentic and whether the good concerned is originating and has fulfilled other requirements under this Chapter. If the good can be considered to be originating, the statement shall include a detailed explanation of how the good obtained the originating status; and
 - (c) in case where the customs authority of the exporting Party fails to provide the written statement within 180 days following the date of the receipt of the request or where the written statement provided does not contain sufficient information, the importing Party may deny preferential tariff treatment to the relevant good.
 - (d) the communication will be conducted, and all the information requested will be provided electronically except when the Party request original documents via authorized contact points of customs authorities.
5. Where the customs authority of the importing Party intends to conduct verification under paragraph 1(d),

- (a) prior to conducting a verification visit, the importing Party shall, through its customs authority:
 - (i) deliver a written notification of its intention to conduct the visit to the exporter or producer whose premises are to be visited and the customs authority of the other Party; and
 - (ii) obtain the written consent of the exporter or producer whose premises are to be visited;
- (b) where an exporter or producer has not given its written consent to a proposed verification visit within 30 days of the receipt of notification pursuant to subparagraph (a), the notifying Party may deny preferential tariff treatment to the relevant good;
- (c) upon receipt of notification pursuant to subparagraph (a), such an exporter or producer may, within 15 days of receiving the notification, have one opportunity to request to the Party conducting the verification for a postponement of the proposed verification visit, for a period not exceeding 60 days. This extension shall be notified to the customs authority of the importing and exporting Parties; and
- (d) the importing Party shall, within 12 months following the initiation of the verification, notify the importer and the exporting Party, including the exporter or producer through the customs authority of the exporting Party, in writing, of the determination whether the good is originating, as well as factual findings and the legal basis for the determination.

- 6. Where, at the time of importation, the customs authority of the importing Party has a reasonable doubt on the origin of a good, the good may be released upon a deposit or the payment of duties, pending the outcome of the verification. The deposit or duties paid shall be refunded once the outcome of the verification confirms that the good complies with the requirements under this Chapter.
- 7. A Party may suspend preferential tariff treatment to an importer on any subsequent import of a good when the customs authority of the Party had already determined that an identical good was not eligible for such treatment, until it is demonstrated that the good complies with the requirements under this Chapter.
- 8. Party may provide all the information requested under this Article, supporting documents and all other related information electronically to the other Party.

Article 3.23: Denial of Preferential Tariff Treatment

1. The customs administration of the importing Party may deny preferential tariff treatment where:
 - (a) the good does not meet the requirements of this Chapter; or
 - (b) the importer, exporter, or producer of the good fails or has failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment.
2. If the customs administration of the importing Party denies a claim for preferential tariff treatment, it shall provide the decision in writing to the importer that includes the reasons for the decision.
3. The customs administration of the importing Party may determine that a good does not qualify as an originating good and may deny preferential tariff treatment where:
 - (a) the customs administration of the importing Party has not received sufficient information to determine that the good is originating;
 - (b) the exporter, producer, or the customs authority of the exporting Party fails to respond to a written request for information in accordance with Article 3.22; or
 - (c) the request for a verification visit in accordance with Article 3.22 is refused.

Article 3.24: Minor Discrepancies or Errors

The customs administration of an importing Party shall disregard minor discrepancies or errors, such as slight discrepancies between documents, omissions of information, typing errors, or protrusions from the designated field, provided that these minor discrepancies or errors do not create doubt as to the originating status of the good.

Article 3.25: Record-Keeping Requirement

1. Each Party shall require that:
 - (a) its exporters, producers, issuing bodies, or customs authorities retain, for at least a period of three years from the date of issuance or

completion of the Proof of Origin, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which the Proof of Origin was issued or completed was originating; and

(b) its importers retain, for at least a period of three years from the date of importation of the good, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which preferential tariff treatment was claimed was originating.

2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including in digital, electronic, optical, magnetic, or written form, in accordance with the Party's laws and regulations.

Article 3.26: Consultations

The Parties shall consult when necessary to ensure that this Chapter is administered effectively, uniformly, and consistently in order to achieve the spirit and objectives of this Agreement.

Article 3.27: Transitional Provisions for Goods in Transit

A Party shall grant preferential tariff treatment to an originating good that, on the date of entry into force of this Agreement for that Party:

- (a) was being transported to that Party in accordance with Article 3.13; or
- (b) had not been imported into that Party,

if a valid claim under Article 3.20 for preferential tariff treatment is made within 180 days of the date of entry into force of this Agreement for that Party, subject to the submission to the customs administration of the importing Party of a Proof of Origin issued or made out retrospectively, together with the documents showing that the goods have been transported directly in accordance with Article 3.13.

Article 3.28: Penalties

Each Party shall adopt or maintain appropriate penalties or other measures

against violations of its laws and regulations relating to this Chapter.

Article 3.29: Communication Language

Communications between the importing Party and the exporting Party shall be conducted in the English language.

Article 3.30: Contact Points

Each Party shall, within 30 days from the date of entry into force of this Agreement, designate one or more contact points for the implementation of this Chapter and notify the other Party of the contact details of that contact point or those contact points. Each Party shall promptly notify the other Party of any change to those contact details.

Annex 3B-1
CERTIFICATE OF ORIGIN

ORIGINAL (DUPLICATE/TRIPPLICATE)

1. Exporter's name and address:			Certificate of Origin No. KOREA-GEORGIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM KG Issued in (Country) See Overleaf Notes				
2. Producer's name and address, if known							
3. Importer's or Consignee's name and address							
4. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge			5. Remarks				
6. Item number	7. Marks and numbers on packages	8. Number and type of packages, description of goods (including quantity where appropriate)	9. HS code (Six digit code)	10. Origin criterion (see Overleaf Notes)	11. Gross weight or other quantity and Value (EXW only when RVC criterion is used)	12. Number and date of invoices	
13. Declaration by the exporter or producer The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the Korea-Georgia Comprehensive Economic Partnership Agreement for the goods exported to (Importing Country) Place and date, signature of authorized signatory			14. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter or producer is correct. Place and date, name, and stamp of certifying authority				
15. <input type="checkbox"/> Third Party Invoicing							

OVERLEAF NOTES

1. The Parties which accept this form for purpose of preferential tariff under the Korea-Georgia Comprehensive Economic Partnership Agreement (KGCEPA) are REPUBLIC OF KOREA and GEORGIA

2. CONDITIONS: To enjoy preferential tariff under the KGCEPA, goods sent to any Parties listed above:

- (i) must fall within a description of goods eligible for concessions in the country of destination;
- (ii) must comply with the consignment conditions in accordance with Article 3.13; and
- (iii) must comply with the origin criteria in this Chapter.

3. REMARKS: Any additional information may be included in Box 5. However, in the following conditions, the remarks shall be as follows:

Condition	Remark
A Certificate of Origin is issued retrospectively as per Article 3.15.7.	“ISSUED RETROSPECTIVELY”
A certified true copy is issued as per Article 3.15.8.	“CERTIFIED TRUE COPY”

4. ORIGIN CRITERIA: For goods contained in the C/O, the origin criteria that have been met must be indicated in box 10 of this Form, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in box 13 of this form	Insert in box 10
(a) Goods which are wholly obtained or produced in the territory of the exporting Party as set out and defined in Article 3.4	“WO”
(b) Goods which are produced in the territory of the exporting Party exclusively from originating materials	“PE”
(c) Goods satisfying the Product Specific Rules - Change in Tariff Classification	- “CTC” - “RVC” that needs to be met for the good to qualify

<ul style="list-style-type: none"> - Regional Value Content - Change in Tariff Classification + Regional Value Content - Specific Processes - Other specific criteria 	<ul style="list-style-type: none"> as originating; e.g. "RVC 45%" - The combination rule that needs to be met for good to qualify as originating; e.g. "CTH + RVC 40%" - "Specific Processes" - PSR other
(d) Goods satisfying Article 3.12	"Article 3.12"

5. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

6. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them.

7. EX-WORKS (EXW) VALUE: The EXW value in box 11 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods.

8. HARMONIZED SYSTEM CODE: The Harmonized System Code shall be a six digit code for each good.

9. THIRD PARTY INVOICING: In cases where invoices are issued by a third party, the "Third Party Invoicing" box should be ticked () and such information as the name and country of the company issuing the invoice shall be indicated in box 15.

Note: The instructions hereon are only used for the purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page.

Annex 3B-2
CERTIFICATE OF ORIGIN (Additional Pages)

ORIGINAL (DUPLICATE/TRIPPLICATE)

6. Item number	7. Marks and numbers on packages	8. Number and type of packages, description of goods (including quantity where appropriate)	9. HS code (Six digit code)	10. Origin criterion (see Overleaf Notes)	11. Gross weight or other quantity and Value (EXW only when RVC criterion is used)	12. Number and date of Invoices
<p>13. Declaration by the exporter or producer</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p>..... (Country)</p> <p>and that they comply with the origin requirements specified for these goods in the Korea-Georgia Comprehensive Economic Partnership Agreement for the goods exported to</p> <p>..... (Importing Country)</p> <p>..... Place and date, signature of authorized signatory</p>			<p>14. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter or producer is correct.</p> <p>..... Place and date, name, and stamp of certifying authority</p>			

Annex 3C
TEXT OF THE DECLARATION OF ORIGIN

The declaration of origin, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

The exporter or producer of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

.....⁽³⁾
(Place and date)

.....⁽⁴⁾
(Signature of the exporter or producer, in addition to the name of the person signing the declaration has to be indicated in clear script)

⁽¹⁾ The authorization number of the approved exporter must be entered in this space.

⁽²⁾ Origin of products to be indicated.

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ In cases where the exporter or producer is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.