

No. 13561. INTERNATIONAL CONVENTION ON THE SIMPLIFICATION AND HARMONIZATION OF CUSTOMS PROCEDURES. CONCLUDED AT KYOTO ON 18 MAY 1973<sup>1</sup>

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ACCEPTANCE of annex E.3<sup>2</sup> to the above-mentioned Convention

*Notification received by the Secretary-General of the Customs Co-operation Council on:*

29 June 1984

REPUBLIC OF KOREA

(With effect from 29 September 1984.)

With the following reservations in respect of recommended practices 13, 14 and 15:

*Recommended Practice 13*

Repayment of import duties and taxes in respect of imported materials used in the production of exported goods, in accordance with national legislation, is granted when the goods are shipped for export; the storage of such goods in a Customs warehouse is not sufficient.

*Recommended Practice 14*

The obligations under the temporary admission procedure, in accordance with national legislation, are discharged when the goods are shipped for export; the storage of such goods in a Customs warehouse is not sufficient.

*Recommended Practice 15*

Exemption from, or repayment of, internal duties and taxes, in accordance with national legislation, is granted when the goods, which are liable to or have borne such duties and taxes, are shipped for export; the storage of such goods in a Customs warehouse is not sufficient.

*Certified statement was registered by the Secretary-General of the Customs Co-operation Council, acting on behalf of the Parties, on 10 September 1984.*

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<sup>1</sup> United Nations, *Treaty Series*, vol. 950, p. 269, and annex A in volumes 958, 981, 987, 989, 1019, 1023, 1025, 1029, 1031, 1041, 1043, 1049, 1055, 1057, 1059, 1066, 1078, 1081, 1088, 1094, 1102, 1122, 1128, 1130, 1135, 1137, 1146, 1151, 1153, 1156, 1157, 1162, 1166, 1172, 1181, 1197, 1198, 1212, 1215, 1224, 1225, 1235, 1237, 1247, 1253, 1256, 1257, 1262, 1271, 1276, 1279, 1283, 1291, 1293, 1295, 1297, 1323, 1331, 1344, 1347, 1348, 1354, 1360 and 1365.

<sup>2</sup> *Ibid.*, vol. 950, p. 269.