Import Tariffs

On March 15, 2012, the United States-Korea Free Trade Agreement (KORUS) entered into force. The agreement will eliminate tariffs and non-tariff barriers to trade in goods and services, promote economic growth, and enhance trade between the two countries. The Agreement will provide reciprocal duty-free access immediately for most U.S. textile and apparel goods that meet the rules of origin requirements. See the OTEXA web page on the KORUS FTA.

Most Korean tariffs are assessed on an ad valorem basis on the c.i.f. (cost, insurance and freight) value of the imported goods. Specific rates apply to some goods, while both ad valorem and specific rates apply to a few others. Korean ad valorem tariffs on textile and apparel products are shown in the table below.

### Korea: Ad valorem tariffs on Textiles, Apparel, Footwear and Travel Goods

<table>
<thead>
<tr>
<th>HS Chapter/Subheading</th>
<th>Tariff Rate Range (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yarn</td>
<td></td>
</tr>
<tr>
<td>-silk</td>
<td>5003-5006</td>
</tr>
<tr>
<td>-wool</td>
<td>5105-5110</td>
</tr>
<tr>
<td>-cotton</td>
<td>5204-5207</td>
</tr>
<tr>
<td>-other vegetable fiber</td>
<td>5306-5308</td>
</tr>
<tr>
<td>-man-made fiber</td>
<td>5401-5406/5501-5511</td>
</tr>
<tr>
<td>Woven Fabric</td>
<td></td>
</tr>
<tr>
<td>-silk</td>
<td>5007</td>
</tr>
<tr>
<td>-wool</td>
<td>5111-5113</td>
</tr>
<tr>
<td>-cotton</td>
<td>5208-5212</td>
</tr>
<tr>
<td>-other vegetable fiber</td>
<td>5309-5311</td>
</tr>
<tr>
<td>-man-made fiber</td>
<td>5407-5408/5512-5516</td>
</tr>
<tr>
<td>Knit Fabric</td>
<td>60</td>
</tr>
<tr>
<td>Non Woven Fabric</td>
<td>5603</td>
</tr>
<tr>
<td>Industrial Fabric</td>
<td>61-62</td>
</tr>
<tr>
<td>Apparel</td>
<td>63</td>
</tr>
<tr>
<td>Home Furnishings</td>
<td>63</td>
</tr>
<tr>
<td>including: bed, bath, kitchen linens, etc.</td>
<td></td>
</tr>
<tr>
<td>Carpet</td>
<td>57</td>
</tr>
<tr>
<td>Footwear</td>
<td>64</td>
</tr>
<tr>
<td>Travel Goods</td>
<td>4202</td>
</tr>
</tbody>
</table>

To return to the Foreign Tariff Information webpage, click here.

An importer may claim preferential treatment under the KORUS FTA in order to receive the lower tariff by providing written or electronic certification to Korean Customs from the manufacturer, the exporter, or the importer. U.S. exporters may be required to authenticate the Certificate of Origin at some later date by Korean Customs. Penalties will be incurred if documents are not provided to Korean Customs. To learn about what is required, please refer to Chapter 6 (Rules of Origin) of the KORUS FTA text.

Imports for retail sale are banned in the case of spun silk and silk yarn. Fabrics with a content of silk less than 85 percent may be imported, but only with a bank approval and with the approval of the Korean Export Import Association of Textiles, which has been delegated control of trade in silk products.

For information on local customs requirements and documentation, see:
- Korea Customs Service - KCS
Standards

The Korean Agency for Technology and Standards - KATS is the nation’s standardization agency. The Korean standardization system has a dual structure, consisting of technical regulations (mandatory standards) developed by ministries and government agencies, and voluntary standards set by KATS. The Korean Standards Association - KSA is the official distributor of Korean Industrial Standards (KS).

KC mark--The Korean Certification mark (KC mark) is a compulsory certification mark indicating compliance with mandatory requirements. The KC mark must appear on textile/apparel items (including footwear and leather products) to be imported or sold in Korea, as specified in relevant regulations.

KATS issues the KC mark for items that fall under its jurisdiction. For more information, see the KATS webpage on the KC mark.

All infant and children’s textile and leather products are regulated under the Special Act on Safety Management of Children’s Products and are subject to common safety standards for children’s products.

Textile products for infants—Under the Special Act on Safety Management of Children’s Products – Enactment of Common Safety Standards of Children’s Products and Safety Confirmation Act Annex 1 (Textile Products for Infants), products must be tested and certified by local authorized Korean testing and inspection institutions and a KC mark must be attached on the products before distribution to the Korean market. Product coverage includes outerwear, innerwear, sleeping gear, shoes, socks, gloves, headgear, bags and baby goods.

Infant and children’s leather products and children’s textile products—Under the Special Act on Safety Management of Children’s Products – Enactment of Common Safety Standards of Children’s Products and Supplier’s Declaration of Conformity Act Annex 1 (Leather Products) and Annex 15 (Textile Products), the manufacturer/importer provides a self-declaration of conformity to corresponding safety requirements in order to receive the KC mark and to sell or import these products. Product scope for infant leather products includes outerwear, innerwear, sleeping gear, shoes, socks, gloves, headgear, bags and baby goods. Product coverage includes innerwear and midwear with direct skin contact, outerwear without direct skin contact, bedding, etc.

Textile and leather products designated for ages over 13 years—Under the Quality Control and Safety Management of Industrial Products Law – Safety Quality Labeling Act Annex 1 (Household Textile Products) and Annex 3 (Leather Products), the manufacturer/importer provides a self-declaration of conformity to corresponding safety requirements in order to receive the KC mark and to sell or import these products. Product scope for infant leather products includes outerwear, innerwear, sleeping gear, shoes, socks, gloves, headgear, bags and baby goods. Product coverage includes innerwear and midwear with direct skin contact, outerwear without direct skin contact, bedding and carpets.

Textile material used in leather products, including textile footwear, must comply with applicable safety requirements of restricted substances specified in the Safety Quality Labeling Act Annex 1 – (Household textile products) and Self-Regulatory Safety Confirmation Annex 4 for Infant textile products. For shoes, the safety requirements of restricted substances are applicable to the uppers, lining and insoles in case of children and adults products, and to all parts of products in case of infant products.

Depending on the product, testing or restrictions may include:

- Formaldehyde (textiles-KS K ISO 14184-1 / ISO 14184-1, leather-KS M ISO 17226-1)
- Organotin compounds (KS K 0737)
- Azo dye
- Phthalates (Self-Regulatory Safety Confirmation Standard Annex 35)
- Dimethyl Fumarate (Self-Regulatory Safety Confirmation Standard Annex 4)
- Total lead (Self-Regulatory Safety Confirmation Standard Annex 35.A)
- Total Cadmium
- Cords and drawstrings (infant and children’s products)
- Small parts (infant’s products)
- Magnets (infant and children's products)
- Sharp points/sharp edge (infant and children's products)
- Allergenous disperse dye (KS K 0736)
- pH value (ISO 3017)
- Pentachlorophenol-PCP (KS K 0733)
- Chromium VI (KS M 6902 / KS M ISO 17075)
- Arylamines (leather products) (KS K 0147 / KS K 0734 / EN 14362-1 / EN 14362-2)
- Nickel release (Safety standard of self-regulatory safety confirmation 35.B)

Other textile related standards:

- Flame Retardancy for carpets and curtains under the Enforcement Decree of the Fire Service Facilities Installation, Maintenance and Safety Management Act by the National Security Agency (Central Fire Department)
- Safety devices and protective equipment safety certification for safety gloves under the Enforcement Decree of the Industrial Safety and Health Act by the Ministry of Employment and Labor
- Applied KC mark for textile cover goods for textile cover munitions under the Enforcement Regulations of the Defense Business Act by the Defense Business Agency

Local standards organization and other resources:

- Korean Agency for Technology and Standards - KATS
- Korean Standards Association - KSA
Labeling

Under the Safety and Quality Labeling Requirement, textile and leather products imported into Korea should be labelled with the KC mark and required information written in Korean. Labels should be permanently attached on the products.

Labeling information for textile products include:

- Fiber content
- Country of origin
- Size (suggested)
- Manufactured date/lot number/style number/barcode, etc. for traceability of product
- Care instructions (see Korean symbol system in Korean Industrial Standard - KS K 0021)
- Name of manufacturer or importer
- Address and phone number of the seller

Labeling information for leather products include:

- Product name
- Types of materials
- Size
- Production date
- Name of manufacturer
- Name of importer (for imported products)
- Address and telephone Number of the certifier
- Country of origin
- Care instructions

See the Korean Customs Service webpage - Labeling System on Country of Origin.

Various warning statements also may be required, as follows:

- Warning regarding “Small Part” in textile and leather products for infants or children
- Warning regarding rust and contact with skin related to metal accessories
- Warning regarding flammability
- Warning regarding soft or foamed synthetic resin shoes for infants or children
- Warning regarding phthalates in children's products

For additional information on exporting textiles, apparel, footwear and travel goods, click here.