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CHAPTER TWO
NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

ARTICLE 2.1: SCOPE AND COVERAGE

Except as otherwise provided in this Agreement, this Chapter applies to trade in goods of a Party.

Section A: National Treatment

ARTICLE 2.2: NATIONAL TREATMENT

1. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretive notes, and to this end Article III of GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a regional level of government, treatment no less favorable than the most favorable treatment that regional level of government accords to any like, directly competitive, or substitutable goods, as the case may be, of the Party of which it forms a part.

3. Paragraphs 1 and 2 shall not apply to the measures set out in Annex 2-A.

Section B: Elimination of Customs Duties

ARTICLE 2.3: ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided in this Agreement, neither Party may increase any existing customs duty, or adopt any new customs duty, on an originating good.

2. Except as otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-B.

3. On the request of either Party, the Parties shall consult to consider accelerating the elimination of customs duties set out in their Schedules to Annex 2-B. An agreement by the Parties to accelerate the elimination of a customs duty on a good shall supercede any duty rate or staging category determined pursuant to their Schedules to Annex 2-B for that good when approved by each Party in accordance with its applicable legal procedures.

4. For greater certainty, a Party may:

(a) raise a customs duty to the level established in its Schedule to Annex 2-B following a unilateral reduction; or

(b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO.

第二章 货物的国民待遇和市场准入

第2.1条：范围和覆盖范围

除本协定另有规定外，本章适用于一缔约方的货物贸易。

A节：国民待遇

第2.2条：国民待遇

1. 每一方应根据《1994年关税与贸易总协定》第三条及其解释性说明，给予另一方货物国民待遇。为此目的，《1994年关税与贸易总协定》第三条及其解释性说明经必要修改后纳入本协定，成为本协定的一部分。

2. 缔约方根据第1款给予的待遇，就地区级政府而言，指该地区级政府给予其所属缔约方的任何同类、直接竞争或可替代货物（视情况而定）的最优惠待遇。

3. 第1款和第2款不适用于附件2-A所列措施。

B节：关税的取消

第2.3条：关税的取消

1. 除本协定另有规定外，任何一方不得对原产货物提高任何现有关税或开征任何新关税。

2. 除本协定另有规定外，每一缔约方应按照其附件2-B减让表逐步取消对原产货物的关税。

3. 应任一缔约方请求，双方应进行磋商以考虑加速消除其附件2-B减让表中规定的关税。双方就加速消除某货物关税达成的协议，在每一缔约方根据其适用法律程序批准后，将取代该货物在附件2-B减让表中依据分阶段类别确定的任何税率。

4. 为进一步明确，缔约方可：

(a) 将关税提高至其附件2-B减让表中规定的水平，此前已进行单边削减；或 (b) 维持或提高关税，此举须经世界贸易组织争端解决机构授权。

Section C: Special Regimes

ARTICLE 2.4: WAIVER OF CUSTOMS DUTIES

1. Neither Party may adopt any new waiver of customs duties, or expand with respect to existing recipients or extend to any new recipient the application of an existing waiver of customs duties, where the waiver is conditioned, explicitly or implicitly, on the fulfillment of a performance requirement.

2. Neither Party may, explicitly or implicitly, condition on the fulfillment of a performance requirement the continuation of any existing waiver of customs duties.

ARTICLE 2.5: TEMPORARY ADMISSION OF GOODS

1. Each Party shall grant duty-free temporary admission for the following goods, regardless of their origin:

(a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;

(b) goods intended for display or demonstration;

(c) commercial samples and advertising films and recordings; and

(d) goods admitted for sports purposes.

2. Each Party shall, at the request of the person concerned and for reasons its customs authority considers valid, extend the time limit for temporary admission beyond the period initially fixed.

3. Neither Party may condition the duty-free temporary admission of a good referred to in paragraph 1, other than to require that the good:

(a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;

(b) not be sold or leased while in its territory;

(c) be accompanied by a security in an amount no greater than 110 percent of the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;

(d) be capable of identification when exported;

C部分：特殊制度

第2.4条：关税减免

1. 任何一方不得采取任何新的关税减免措施，也不得就现有受益者扩大或向任何新受益者延伸适用现有关税减免措施，如果该减免明确或隐含地以履行绩效要求为条件。

2. 任何一方不得明确或隐含地以履行绩效要求为条件，延续任何现有的关税减免。

第2.5条：货物的临时准入

1. 每一方应准许以下货物免税临时准入，不论其原产地：

(a) 专业设备，包括新闻或电视设备、软件以及广播和电影设备，这些设备是从事商业活动、贸易或职业的人员根据进口方法律有资格临时入境所必需的；(b) 用于展示或演示的货物；(c) 商业样品和广告影片和录音；以及(d) 用于体育目的的货物。

2. 每一方应根据相关人员的请求，并以其海关当局认为有效的理由，将临时准入的时间限制延长至最初规定的期限之后。

3. 任何一方不得对第1款所述货物的免税临时准入附加条件，除非要求该货物：

(a) 仅由另一缔约方的国民或居民在其从事商业活动、贸易、职业或运动时个人使用或在其亲自监督下使用；(b) 在其领土内不得出售或租赁；(c) 需缴纳不超过应缴税费110%的保证金，该保证金可在货物出口时退还；(d) 出口时需具备可识别性；

2-2

(e) be exported on the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, or within one year, unless extended;

(f) be admitted in no greater quantity than is reasonable for its intended use; and

(g) be otherwise admissible into the Party's territory under its law.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good plus any other charges or penalties provided for under its law.

5. Each Party shall adopt and maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted.

7. Each Party shall provide that the importer or other person responsible for a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

8. Subject to Chapters Eleven (Investment) and Twelve (Cross-Border Trade in Services):

(a) each Party shall allow a container used in international traffic that enters its territory from the territory of the other Party to exit its territory on any route that is reasonably related to the economic and prompt departure of such container;

(b) neither Party may require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;

(c) neither Party may condition the release of any obligation, including any security, that it imposes in respect of the entry of a container into its territory on its exit through any particular port of departure; and

(d) neither Party may require that the carrier bringing a container from the territory of the other Party into its territory be the same carrier that takes the container to the territory of the other Party.

(e) 应在(a)项所述人员离境时出口，或在缔约方规定的与临时准入目的相关的其他期限内出口，或于一年内出口（除非延期）；(f) 准入数量不得超过合理使用范围；(g) 且根据该缔约方法律允许其领土准入。

4. 若缔约方根据第3款施加的任何条件未获满足，该缔约方可对货物征收通常应缴纳的关税及其他费用，并可根据其法律加征任何其他费用或罚款。

5. 每一方应制定并保持相关程序，以确保依据本条临时准入的货物获得快速放行。此类程序应尽可能规定：当此类货物随同寻求临时入境的另一缔约方国民或居民入境时，货物应与该国民或居民同时获准放行。

6. 每一方应允许依据本条临时准入的货物通过非原准入海关口岸出口。

7. 每一方应规定，当进口方收到满意证明证实货物已在原定临时准入期限或合法延长期内销毁时，依据本条准入货物的进口商或其他责任人不承担未出口该货物的责任。

8. 受第十一章（投资）和第十二章（跨境服务贸易）的约束：

(a) 每一方应允许用于国际运输的集装箱从其领土进入另一缔约方领土后，选择任何与集装箱经济高效离境合理相关的路线离开其领土；(b) 任何一方不得仅因集装箱入境口岸与离境口岸不同而要求提供保证金或施加任何处罚或费用；(c) 任何一方不得以集装箱必须通过特定离境口岸离境为条件，来解除其针对集装箱入境所施加的任何义务（包括保证金要求）；(d) 任何一方不得要求将集装箱从另一缔约方领土运入其领土的承运人，必须与将该集装箱运往另一缔约方领土的承运人为同一实体。

ARTICLE 2.6: GOODS RE-ENTERED AFTER REPAIR OR ALTERATION

1. Neither Party may apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration:

(a) could be performed in the territory of the Party from which the good was exported for repair or alteration; or

(b) has increased the value of the good.

2. Neither Party may apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of the other Party for repair or alteration.

3. For purposes of this Article, "repair or alteration" does not include an operation or process that:

(a) destroys a good's essential characteristics or creates a new or commercially different good; or

(b) transforms an unfinished good into a finished good.

ARTICLE 2.7: DUTY-FREE ENTRY OF COMMERCIAL SAMPLES OF NEGLIGIBLE VALUE AND PRINTED ADVERTISING MATERIALS

Each Party shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

(a) the samples be imported solely for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-Party; or

(b) the advertising materials be imported in packets that each contain no more than one copy of each such material and that neither the materials nor the packets form part of a larger consignment.

Section D: Non-Tariff measures

ARTICLE 2.8: IMPORT AND EXPORT RESTRICTIONS

1. Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994 and its interpretative notes,

第2.6条：修理或改装后重新入境的货物

1. 任何一方不得对以下货物征收关税（无论其原产地如何）：该货物从其领土暂时出口至另一缔约方领土进行修理或改装后重新进入其领土，且无论该修理或改装是否：

(a) 可在货物出口进行修理或改装的缔约方领土内进行；或 (b) 增加了货物价值。

2. 任何一方不得对为修理或改装而从另一方领土临时入境的货物，无论其原产地如何，征收关税。

3. 就本条而言，"修理或改装"不包括以下操作或过程：

(a) 破坏货物的基本特征或产生新的或商业上不同的货物；或
(b) 将未完成货物转变为完成货物。

第2.7条：可忽略价值的商业样品及印刷广告材料的免税入境

每一方应准予从另一缔约方领土进口的、可忽略价值的商业样品及印刷广告材料免税入境，无论其原产地为何，但可要求：

(a) 样品进口仅用于招揽另一缔约方或非缔约方领土提供的货物或服务订单；或 (b) 广告材料以每包不超过一份且材料与包装均不构成更大托运货物组成部分的方式进口。

D部分：非关税措施

ARTICLE 2.8：进口与出口限制XPORT RESTRICTIONS

1. 除本协定另有规定外，任何一方不得采取或维持对另一缔约方任何货物的进口、或对运往另一缔约方领土的任何货物的出口或出口销售实施禁止或限制，除非符合《1994年关税与贸易总协定》第十一条及其解释性说明的规定，

and to this end Article XI of GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis.*[1]

2. The Parties understand that the GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

(a) export and import price requirements, except as permitted in enforcement of countervailing and antidumping duty orders and undertakings;

(b) import licensing conditioned on the fulfillment of a performance requirement; or

(c) voluntary export restraints inconsistent with Article VI of GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the AD Agreement.

3. Paragraphs 1 and 2 shall not apply to the measures set out in Annex 2-A.

4. In the event that a Party adopts or maintains a prohibition or restriction on the importation from or exportation to a non-Party of a good, no provision of this Agreement shall be construed to prevent the Party from:

(a) limiting or prohibiting the importation of the good of the non-Party from the territory of the other Party; or

(b) requiring as a condition for exporting the good of the Party to the territory of the other Party, that the good not be re-exported to the non-Party, directly or indirectly, without being consumed in the territory of the other Party.

5. In the event that a Party adopts or maintains a prohibition or restriction on the importation of a good from a non-Party, the Parties, on the request of either Party, shall consult with a view to avoiding undue interference with or distortion of pricing, marketing, or distribution arrangements in the territory of the other Party.

6. Neither Party may, as a condition for engaging in importation or for the importation of a good, require a person of the other Party to establish or maintain a contractual or other relationship with a distributor in its territory.

7. For greater certainty, paragraph 6 does not prevent a Party from requiring a person referred to in that paragraph to designate an agent for the purpose of facilitating communications between its regulatory authorities and that person.

[1] For greater certainty, paragraph 1 applies, *inter alia*, to prohibitions or restrictions on the importation of remanufactured goods.

为此目的，《1994年关税与贸易总协定》第十一条及其解释性说明经必要修改后纳入本协定并构成本协定的一部分。[1]

2. 双方理解，第1款所纳入的《1994年关税与贸易总协定》的权利和义务，在任何其他形式的限制被禁止的情况下，均禁止缔约方采取或维持：

(a) 进出口价格要求，但为执行反补贴和反倾销税令及承诺而允许的情况除外；(b) 以履行绩效要求为条件的进口许可；或(c) 与《1994年关税与贸易总协定》第六条不一致的自愿出口限制，该条根据《补贴与反补贴措施协定》第十八条和《反倾销协定》第八条第一款实施。

3. 第1款和第2款不适用于附件2-A所列措施。

4. 如一缔约方对来自或输往非缔约方的货物采取或维持禁止或限制措施，本协定的任何规定不得解释为阻止该缔约方：

(a) 限制或禁止从另一缔约方领土进口该非缔约方的货物；或(b) 作为将该缔约方货物出口至另一缔约方领土的条件，要求该货物未经在另一缔约方领土内消耗，不得直接或间接再出口至该非缔约方。

5. 如一缔约方对来自非缔约方的货物采取或维持进口禁止或限制，应任一缔约方请求，双方应进行磋商，以避免对另一缔约方领土内的定价、营销或分销安排造成不当干扰或扭曲。

6. 任何一方不得以从事进口或货物进口为条件，要求另一缔约方的人在其领土内与分销商建立或维持合同关系或其他关系。

7. 为进一步明确，第6款并不妨碍一缔约方要求该款所述人员指定一名代理，以便其监管机构与该人员之间的沟通。

[1] 为进一步明确，第1款尤其适用于对再制造商品进口的禁止或限制。

8. For purposes of paragraph 6, **distributor** means a person of a Party who is responsible for the commercial distribution, agency, concession, or representation in the territory of that Party of goods of the other Party.

ARTICLE 2.9: IMPORT LICENSING

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.[2]

2. (a) Promptly after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:

(i) include the information specified in Article 5 of the Import Licensing Agreement; and

(ii) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

(b) Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government Internet site or in a single official journal. To the extent possible, the Party shall do so at least 20 days before the new procedure or modification takes effect.

3. Neither Party may apply an import licensing procedure to a good of the other Party unless the Party has complied with the requirements of paragraph 2 with respect to that procedure.

ARTICLE 2.10: ADMINISTRATIVE FEES AND FORMALITIES

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994 and its interpretive notes, that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charge applied consistently with Article III:2 of GATT 1994, and antidumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

2. Neither Party may require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.

[2] For purposes of paragraph 1 and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of “import licensing” contained in that Agreement.

8. 就第6款而言，分销商指一缔约方负责在该缔约方领土内对另一缔约方货物进行商业分销、代理、特许权或代表的人员。

第2.9条：进口许可

1. 任何一方不得采取或维持与《进口许可协议》不一致的措施。[2]

2. (a) 本协定生效后，每一方应立即将其现行进口许可程序（如有）通知另一方。通知应：(i) 包含《进口许可协议》第5条规定的信息；且(ii) 不影响进口许可程序是否符合本协定的判定。(b) 在实施任何新的或修改后的进口许可程序前，缔约方应在政府官方网站或单一官方期刊上公布新程序或修改内容。在可能的情况下，缔约方应至少提前20天公布。

3. 任何一方不得对另一方的货物实施进口许可程序，除非该方已就该程序履行第2款的要求。

第2.10条：行政费用和手续

1. 每一方应根据《1994年关税与贸易总协定》第八条第1款及其解释性说明，确保对进口或出口征收的任何性质的费用和收费（关税、与《1994年关税与贸易总协定》第三条第2款相符的国内税或其他内部费用，以及反倾销和反补贴税除外）在金额上限于所提供服务的近似成本，且不构成对国内货物的间接保护或为财政目的对进出口征税。

2. 任何一方不得要求在与另一缔约方任何货物的进口有关的领事事务中，包括相关费用和收费。

[2] 为第1款之目的并为进一步明确，在判定某项措施是否与《进口许可协议》不一致时，缔约方应采用该协议中所载“进口许可”的定义。

3. Each Party shall make available and maintain through the Internet a current list of the fees and charges it imposes in connection with importation or exportation.

4. Neither Party may adopt or maintain a merchandise processing fee on originating goods.

Article 2.11: Export Duties, Taxes, or Other Charges

Neither Party may adopt or maintain any duty, tax, or other charge on the export of any good to the territory of the other Party, unless the duty, tax, or charge is also adopted or maintained on the good when destined for domestic consumption.

Article 2.12: Engine Displacement Taxes

1. Korea:

(a) shall amend the Special Consumption Tax, established under Article 1 of the *Special Consumption Tax Act*, to provide that:

(i) vehicles with engines of 1000 cubic centimeters (ccs) or less are not taxed, vehicles with engines of between 1001 ccs and 2000 ccs are taxed at a single rate of no more than 5 percent,[3] and vehicles with engines of more than 2000 ccs are taxed at a single rate of no more than 8 percent; and

(ii) within 3 years of the date this Agreement enters into force, vehicles with engines of more than 1000 ccs are taxed at a single rate of no more than 5 percent;

(b) shall amend the Annual Vehicle Tax, established under Article 196-5 of the *Local Tax Act*, to provide that vehicles with engines of 1000 ccs or less are taxed at a single rate of no more than 80 Korean won per cc, vehicles with engines of between 1001 ccs and 1600 ccs are taxed at a single rate of no more than 140 Korean won per cc, and vehicles with engines of more than 1600 ccs are taxed at a single rate of no more than 200 Korean won per cc; and

(c) may not modify its Subway Bonds or Regional Development Bonds[4] so as to increase the existing disparity in bond purchase rates between categories of vehicles.

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[3] The percentages referred to in subparagraph (a) are percentages of the value of the vehicle, determined in accordance with the *Special Consumption Tax Act*.

[4] Subway Bonds are established under Article 13.1 (2) and Article 13.2 of the *Urban Railroad Act* and Article 12.1 of the *Presidential Decree of the Urban Railroad Act*. Regional Development Bonds are established under the following local government ordinances: Article 6 of the *Ulsan Metropolitan City Ordinance for Regional Development Fund*, Article 7 of the *Gyeonggi-do Ordinance for Regional*

3. 每一方应通过互联网提供并维持一份其征收的与进口或出口有关的费用和收费的现行清单。

4. 任何一方不得对原产货物采取或维持商品处理费。

第2.11条：出口关税、税收或其他费用

任何一方不得对出口至另一缔约方领土的任何货物采取或维持任何关税、税收或其他费用，除非该货物用于国内消费时也采取或维持相同的关税、税收或费用。

第2.12条：发动机排量税

1. 韩国：

(a) 应修订根据第1条设立的特别消费税，《特别消费税法》，规定：

(i) 发动机排量不超过1000立方厘米（cc）的车辆免税，发动机排量在1001立方厘米至2000立方厘米之间的车辆按不超过5%的单一税率征税，[3] 发动机排量超过2000立方厘米的车辆按不超过8%的单一税率征税；且(ii)自本协定生效之日起3年内，发动机排量超过1000立方厘米的车辆按不超过5%的单一税率征税；(b) 应修订根据《地方税法》第196-5条设立的

年度车辆税，规定发动机排量不超过1000立方厘米的车辆按每立方厘米不超过80韩元的单一税率征税，发动机排量在1001立方厘米至1600立方厘米之间的车辆按每立方厘米不超过140韩元的单一税率征税，发动机排量超过1600立方厘米的车辆按每立方厘米不超过200韩元的单一税率征税；且

(c) 不得修改其地铁债券或区域发展债券[4]，以以扩大现有车辆类别间债券购买率的差距。

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[3] (a)项所指的百分比是根据《特别消费税法》确定的车辆价值的百分比。

[4] 地铁债券依据《城市铁路法》第13.1条第2款、第13.2条及《城市铁路法总统令》第12.1条设立。区域发展债券依据以下地方政府条例设立：《蔚山广域市区域发展基金条例》第6条、《京畿道区域

2. Korea shall make the rate reduction prescribed by paragraph 1(a)(ii) for vehicles with engines of more than 2000 ccs in three equal annual stages. Each annual stage of reduction made after the date this Agreement enters into force shall take effect on January 1 of the relevant year.

3. Korea may not adopt new taxes based on vehicle engine displacement or modify an existing tax to increase the disparity in tax rates between categories of vehicles.

4. The Parties recognized that consumers in Korea are eligible for a refund of approximately 80 percent[5] of Subway Bonds and Regional Development Bonds immediately on the purchase of a new motor vehicle. Korea will take steps to promote public awareness of these refund programs, including by ensuring that information on how to obtain a refund is made publicly available, including on the Internet.

Section E: Other Measures

ARTICLE 2.13: DISTINCTIVE PRODUCTS

1. Korea shall recognize Bourbon Whiskey and Tennessee Whiskey, which is a straight Bourbon Whiskey authorized to be produced only in the State of Tennessee, as distinctive products of the United States. Accordingly, Korea shall not permit the sale of any product as Bourbon Whiskey or Tennessee Whiskey, if it has not been manufactured in the United States in accordance with the laws and regulations of the United States governing the manufacture of Bourbon Whiskey and Tennessee Whiskey.

2. The United States shall recognize Andong Soju and Gyeongju Beopju as distinctive products of Korea. Accordingly, the United States shall not permit the sale of any product as Andong Soju or Gyeongju Beopju, if it has not been manufactured in Korea in accordance with the laws and regulations of Korea governing the manufacture of Andong Soju and Gyeongju Beopju.

3. Promptly after this Agreement enters into force, each Party shall notify the other Party of its existing laws and regulations governing the manufacture of these products, and thereafter shall notify the other Party of any modifications it makes to those laws and regulations.

Development Fund, Article 5 of the *Gyeongsangnam-do Ordinance for Regional Development Fund*, Article 5 of the *Gyeongsangbuk-do Ordinance for Regional Development Fund*, Article 6 of the *Jeollabuk-do Ordinance for Regional Development Fund*, Article 7 of the *Jeollanam-do Ordinance for Regional Development Fund*, Article 7 of the *Chungcheongbuk-do Ordinance for Regional Development Fund*, Article 5 of the *Chungcheongnam-do Ordinance for Regional Development Fund*, Article 5 of the *Gangwon-do Ordinance for Regional Development Fund*, and Article 9 of the *Jeju-do Ordinance for Regional Development Fund*.

[5] The percentage available for refund varies depending on the prevailing market interest rate for bonds.

2. 韩国应按照第1款(a)(ii)项的规定，对发动机排量超过2000立方厘米的车辆分三个相等的年度阶段降低税率。本协定生效后，每个年度阶段的降税应于相关年份的1月1日生效。

3. 韩国不得采用基于车辆发动机排量的新税，也不得修改现有税收以扩大不同车辆类别之间的税率差异。

4. 双方确认，韩国消费者在购买新机动车时，有资格立即获得约80%[5] 的地铁债券和区域发展债券退款。韩国将采取措施提升公众对这些退款计划的认知，包括确保退款获取途径的信息公开可查，例如通过互联网。

E部分：其他措施

第2.13条：特色产品

1. 韩国应承认波本威士忌和田纳西威士忌（一种仅获准在田纳西州生产的纯波本威士忌）为美国的特色产品。因此，对于未依照美国关于波本威士忌和田纳西威士忌生产的法律法规在美国制造的产品，韩国不得允许其作为波本威士忌或田纳西威士忌销售。

2. 美国应承认安东烧酒和庆州法酒为韩国的特色产品。因此，对于未依照韩国关于安东烧酒和庆州法酒生产的法律法规在韩国制造的产品，美国不得允许其作为安东烧酒或庆州法酒销售。

3. 本协定生效后，每一方应立即通知另一方其现行关于这些产品制造的法律法规，并在之后通知另一方对这些法律法规所作的任何修改。

发展基金，庆尚南道区域发展基金条例第5条、庆尚北道区域发展基金条例第5条、全罗北道区域发展基金条例第6条、全罗南道区域发展基金条例第7条、忠清北道区域发展基金条例第7条、忠清南道区域发展基金条例第5条、江原道区域发展基金条例第5条，以及济州道区域发展基金条例第9条。

[5] 可退款百分比根据债券的现行市场利率而变化。

4. For greater certainty, nothing in this Article shall be construed to create or confer any right relating to a trademark or geographical indication.

Section F: Institutional Provisions

ARTICLE 2.14: COMMITTEE ON TRADE IN GOODS

1. The Parties hereby establish a Committee on Trade in Goods, comprising representatives of each Party.

2. The Committee shall meet on the request of a Party or the Joint Committee to consider any matter arising under this Chapter, Chapter Six (Rules of Origin and Origin Procedures), or Chapter Seven (Customs Administration and Trade Facilitation).

3. The Committee's functions shall include:

   (a) promoting trade in goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement and other issues as appropriate; and

   (b) addressing tariff and non-tariff barriers to trade in goods between the Parties and, if appropriate, referring such matters to the Joint Committee for its consideration.

4. The Committee shall also:

   (a) discuss and endeavor to resolve any difference that may arise between the Parties on matters related to the classification of goods under the Harmonized System;

   (b) review conversion to the Harmonized System 2007 nomenclature and its subsequent revisions to ensure that each Party's obligations under this Agreement are not altered, and consult to resolve any conflicts between,

      (i) the Harmonized System 2007 or subsequent nomenclature and Annex 2-B; and

      (ii) Annex 2-B and national nomenclatures; and

   (c) discuss any matter arising under Article 7.2 (Release of Goods) or 7.5 (Cooperation), including procedures for the expedited release of goods and matters related to risk management.

The Committee may convene a subcommittee on customs matters to assist the Committee in its work under this paragraph.

4. 为进一步明确，本条款中的任何内容不得解释为创设或授予与商标或地理标志相关的任何权利。

F部分：机构条款

第2.14条：货物贸易委员会

1. 双方特此设立货物贸易委员会，由每一方的代表组成。

2. 委员会应在一缔约方或联合委员会的要求下召开会议，审议本章、第六章（原产地规则和原产地程序）或第七章（海关管理和贸易便利化）项下产生的任何事项。

3. 委员会的职能应包括：

   (a) 促进双方之间的货物贸易，包括酌情就加速本协定项下的关税取消及其他问题进行磋商；以及 (b) 解决双方之间货物贸易的关税和非关税壁垒，并酌情将此类事项提交联合委员会审议。

4. 委员会还应：

   (a) 讨论并努力解决缔约方之间可能出现的关于货物在协调制度下分类的任何分歧；(b) 审查向2007年版协调制度目录及其后续修订版的转换，以确保每一方在本协定下的义务不受影响，并协商解决以下冲突：(i) 2007年版协调制度或后续目录与附件2-B之间的冲突；以及(ii) 附件2-B与国家目录之间的冲突；(c) 讨论第7.2条（货物放行）或第7.5条（合作）项下产生的任何问题，包括货物快速放行的程序以及与风险管理相关的事项。

委员会可召集海关事务分委会，协助其开展本款项下的工作。

Section G: Definitions

ARTICLE 2.15: DEFINITIONS

For purposes of this Chapter:

AD Agreement means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;

advertising films and recordings means recorded visual media or audio materials, consisting essentially of images and/or sound, showing the nature or operation of goods or services offered for sale or lease by a person established or resident in the territory of a Party, provided that such materials are of a kind suitable for exhibition to prospective customers but not for broadcast to the general public;

commercial samples of negligible value means commercial samples having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party's laws, regulations, or procedures governing temporary admission, or so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

consular transactions means requirements that goods of a Party intended for export to the territory of the other Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;

consumed means

(a) actually consumed; or

(b) further processed or manufactured so as to result in a substantial change in the value, form, or use of the good or in the production of another good;

duty-free means free of customs duty;

goods intended for display or demonstration includes their component parts, ancillary apparatus, and accessories;

goods temporarily admitted for sports purposes means sports requisites for use in sports contests, demonstrations, or training in the territory of the Party into whose territory such goods are admitted;

import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for

G节：定义

第二条第十五款：定义

就本章而言：

《反倾销协定》指《关于实施1994年关税与贸易总协定第6条的协定》，包含在《世界贸易组织协定》附件1A中；

广告影片和录音指主要由图像和/或声音构成的录制视觉媒体或音频材料，展示某一缔约方领土内设立或居住的个人供销售或租赁的货物或服务的性质或操作方式，前提是该类材料适合向潜在客户展示但不适合向公众广播；

可忽略价值的商业样品指单独或整批运输时价值不超过缔约方关于临时准入的法律、法规或程序规定金额的商业样品，或因标记、撕破、穿孔或其他处理方式而不适合销售或仅能作为商业样品使用的货物；

领事事务指要求一缔约方拟出口至另一缔约方领土的货物，须先提交给进口方在出口方领土内的领事监管，以获取领事发票或商业发票的领事签证、原产地证书、舱单、托运人出口申报单或与进口相关的其他所需海关文件；

消耗的含义

(a) 实际消耗；或 (b) 经过进一步加工或制造，导致货物价值、形态或用途发生实质性变化，或用于生产另一货物；

免税的含义是指免除关税；

用于展示或演示的货物包括其组成部分、辅助设备和附件；

暂时准入用于体育目的的货物是指供体育比赛、演示或训练使用的体育用品，且使用地点在准入该货物的缔约方领土内；

进口许可指一种行政程序，要求作为先决条件向相关行政机构提交申请或其他文件（通常为清关目的所需文件除外）

importation into the territory of the importing Party;

performance requirement means a requirement that:

(a) a given level or percentage of goods or services be exported;

(b) domestic goods or services of the Party granting a waiver of customs duties or an import license be substituted for imported goods;

(c) a person benefiting from a waiver of customs duties or an import license purchase other goods or services in the territory of the Party granting the waiver of customs duties or the import license, or accord a preference to domestically produced goods;

(d) a person benefiting from a waiver of customs duties or an import license produce goods or supply services, in the territory of the Party granting the waiver of customs duties or the import license, with a given level or percentage of domestic content; or

(e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows;

but does not include a requirement that an imported good be:

(f) subsequently exported;

(g) used as a material in the production of another good that is subsequently exported;

(h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or

(i) substituted by an identical or similar good that is subsequently exported;

printed advertising materials means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials, and posters, that are used to promote, publicize, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge; and

SCM Agreement means the *Agreement on Subsidies and Countervailing Measures*, contained in Annex 1A to the WTO Agreement.

进口至进口方领土；

绩效要求指以下要求：

(a) 货物或服务需达到特定出口水平或比例；(b) 授予关税减免或进口许可证的缔约方需以国内货物或服务替代进口货物；(c) 关税减免或进口许可证的受益方需在授予关税减免或进口许可证的缔约方领土内购买其他货物或服务，或优先选择国内生产货物；(d) 关税减免或进口许可证的受益方需在授予关税减免或进口许可证的缔约方领土内生产含有特定国内含量水平的货物或提供服务；(e) 以任何方式将进口数量或价值与出口数量或价值或外汇流入量相关联；

但不包括对进口货物的以下要求：

(f) 随后出口；(g) 用作生产另一随后出口货物的材料；(h) 被用于生产另一随后出口货物的相同或类似材料替代；(i) 被随后出口的相同或类似货物替代；

印刷广告材料是指归类于协调制度第49章的货物，包括小册子、传单、宣传单、贸易目录、贸易协会出版的年鉴、旅游宣传材料和海报，用于推广、宣传或广告某种货物或服务，本质上旨在广告某种货物或服务，并且免费提供；以及

补贴与反补贴措施协议指世界贸易组织协定附件1A中所包含的补贴与反补贴措施协议。

2-11

ANNEX 2-A
NATIONAL TREATMENT AND IMPORT AND EXPORT RESTRICTIONS

Section A: Measures of Korea

Articles 2.2 and paragraphs 1 and 2 of Article 2.8 shall not apply to:

(a) any action authorized by the Dispute Settlement Body of the WTO; and

(b) any measure that Korea applies to address market disruption pursuant to procedures that have been incorporated into the WTO Agreement.

Section B: Measures of the United States

Articles 2.2 and paragraphs 1 and 2 of Article 2.8 shall not apply to:

(a) any control on the export of logs of all species;

(b) (i) any measure under existing provisions of the Merchant Marine Act of 1920, 46 App. U.S.C. § 883; the Passenger Vessel Act, 46 App. U.S.C. §§ 289, 292, and 316; and 46 U.S.C. § 12108, to the extent that such measures were mandatory legislation at the time of the accession of the United States to the General Agreement on Tariffs and Trade 1947 (GATT 1947) and have not been amended so as to decrease their conformity with Part II of the GATT 1947;

(ii) the continuation or prompt renewal of a non-conforming provision of any statute referred to in clause (i); and

(iii) the amendment to a non-conforming provision of any statute referred to in clause (i) to the extent that the amendment does not decrease the conformity of the provision with Articles 2.2 and 2.8;

(c) any action authorized by the Dispute Settlement Body of the WTO; and

(d) any measure that the United States applies to address market disruption pursuant to procedures that have been incorporated into the WTO Agreement.

A部分：韩国措施

第2.2条及第2.8条第1款和第2款不适用于：

(a) 世贸组织争端解决机构授权的任何行动；及 (b) 韩国为应对市场扰乱而采取的任何措施，且该等措施已纳入世界贸易组织协定程序。

B部分：美国措施

第2.2条及第2.8条第1款和第2款不适用于：

(a) 对所有物种的原木出口的任何控制；(b) (i) 根据1920年商船法（46 App. U.S.C. § 883）、客船法（46 App. U.S.C. §§ 289、292及316）以及46 U.S.C. § 12108现行条款采取的任何措施，只要这些措施在美国加入1947年关税与贸易总协定（关贸总协定1947）时属于强制性立法且未作修订以致降低其与关贸总协定1947第二部分的相符性；(ii) 延续或及时更新第(i)项所述任何法规的不相符条款；及(iii) 对第(i)项所述任何法规的不相符条款的修订，只要该修订未降低该条款与第2.2条和第2.8条的相符性；(c) 世贸组织争端解决机构授权的任何行动；及(d) 美国为应对市场扰乱而采取的任何措施，前提是该措施遵循已纳入世界贸易组织协定的程序。

ANNEX 2-B
TARIFF ELIMINATION

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.3.2:

(a) duties on originating goods provided for in the items in staging category A in a Party's Schedule shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force;

(b) duties on originating goods provided for in the items in staging category B in a Party's Schedule shall be removed in two equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year two;

(c) duties on originating goods provided for in the items in staging category C in a Party's Schedule shall be removed in three equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year three;

(d) duties on originating goods provided for in the items in staging category D in a Party's Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year five;

(e) duties on originating goods provided for in the items in staging category E in a Party's Schedule shall be removed in six equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year six;

(f) duties on originating goods provided for in the items in staging category F in a Party's Schedule shall be removed in seven equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year seven;

(g) duties on originating goods provided for in the items in staging category G in a Party's Schedule shall be removed in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year ten;

(h) duties on originating goods provided for in the items in staging category H in a Party's Schedule shall be removed in 15 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 15;

附件2-B 关税消除

1. 除本附件缔约方减让表中另有规定外，下列分阶段类别适用于每一方根据第2.3.2条取消关税：

(a) 缔约方减让表中分阶段类别A项下的原产货物的关税应完全取消，此类货物应自本协定生效之日起免税；(b) 缔约方减让表中分阶段类别B项下的原产货物的关税应自本协定生效之日起分两个相等的年度阶段取消，此类货物应自第二年1月1日起免税；(c) 缔约方减让表中分阶段类别C项下的原产货物的关税应自本协定生效之日起分三个相等的年度阶段取消，此类货物应自第三年1月1日起免税；(d) 缔约方减让表中分阶段类别D项下的原产货物的关税应自本协定生效之日起分五个相等的年度阶段取消，此类货物应自第五年1月1日起免税；(e) 缔约方减让表中分阶段类别E项下的原产货物的关税应自本协定生效之日起分六个相等的年度阶段取消，此类货物应自第六年1月1日起免税；(f) 缔约方减让表中分阶段类别F项下的原产货物的关税应自本协定生效之日起分七个相等的年度阶段取消，此类货物应自第七年1月1日起免税；(g) 缔约方减让表中分阶段类别G项下的原产货物的关税应自本协定生效之日起分十个相等的年度阶段取消，此类货物应自第十年1月1日起免税；(h) 缔约方减让表中分阶段类别H项下的原产货物的关税应自本协定生效之日起分15个相等的年度阶段取消，此类货物应自第十五年1月1日起免税；

(i) duties on originating goods provided for in the items in staging category I in a Party's Schedule shall be reduced by five percent of the base rate beginning on the date this Agreement enters into force. Duties shall be reduced by an additional five percent of the base rate on January 1 of year two, by an additional seven percent of the base rate on January 1 of year three, and by an additional seven percent of the base rate each year thereafter through year five. Duties shall be reduced by an additional ten percent of the base rate on January 1 of year six and by an additional ten percent of the base rate on January 1 of year seven. Duties shall be reduced by an additional 12 percent of the base rate on January 1 of year eight, by an additional 17 percent of the base rate on January 1 of year nine, and by an additional 20 percent of the base rate on January 1 of year ten, and such goods shall be duty-free, effective January 1 of year ten;

(j) duties on originating goods provided for in the items in staging category J in a Party's Schedule shall remain at base rates during years one through eight. Beginning on January 1 of year nine, duties shall be reduced in four equal annual stages, and such goods shall be duty-free, effective January 1 of year 12; and

(k) originating goods provided for in the items in staging category K in a Party's Schedule shall continue to receive duty-free treatment.

2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party's Schedule.

3. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest tenth of one U.S. cent in the case of the United States and the nearest Korean won in the case of Korea.

4. For purposes of this Annex and a Party's Schedule, **year one** means the year this Agreement enters into force as provided in Article 24.5 (Entry into Force and Termination).

5. For purposes of this Annex and a Party's Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

(i) 缔约方减让表中分期类别I项下的原产货物的关税应自本协定生效之日起按基准税率的5%降低。第二年1月1日再降低基准税率的5%，第三年1月1日再降低基准税率的7%，此后每年直至第五年1月1日再降低基准税率的7%。第六年1月1日再降低基准税率的10%，第七年1月1日再降低基准税率的10%。第八年1月1日再降低基准税率的12%，第九年1月1日再降低基准税率的17%，第十年1月1日再降低基准税率的20%，此类货物应自第十年1月1日起免税；

(j) 对缔约方减让表中分阶段类别J项下原产货物的关税应在第一年至第八年期间维持基准税率。自第九年1月1日起，关税应在四个相等的年度阶段削减，此类货物应自第十二年1月1日起免税；以及

(k) 缔约方减让表中分阶段类别K项下的原产货物应继续享受免税待遇。

2. 用于确定每项货物在关税削减各阶段临时税率的基准税率和分阶段类别，均列于各缔约方减让表的对应项目中。

3. 临时分阶段税率应向下取整，至少精确至十分之一百分点；若关税以货币单位表示，则美国至少精确至十分之一美分，韩国至少精确至一韩元。

4. 就本附件及缔约方减让表而言，第一年指本协定根据第24.5条（生效与终止）生效的年份。

5. 就本附件及缔约方减让表而言，自第二年起，每一阶段的关税削减应在相关年份的1月1日生效。