

**ANNEX 4A**  
**PROOFS OF ORIGIN**

*Rule 1: Proofs of Origin*

Goods originating in a Party shall, upon importation into the other Party, benefit from the preferential tariff treatment under this Agreement upon submission of one of the following proofs of origin:

- (a) a Certificate of Origin, a form of which appears in Appendix 4A-1; or
- (b) in the cases specified in paragraph 1 of Rule 4, a declaration (hereinafter referred to as the “origin declaration”), the text of which appears in Appendix 4A-2, given by the exporter on an invoice, a delivery note, or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

*Rule 2: Certificate of Origin*

1. A Certificate of Origin shall be issued by the competent authority or authorized bodies<sup>1</sup> of the exporting Party on application by the exporter or, under the exporter’s responsibility, by his authorized representative.
2. The Certificate of Origin shall be completed in English and may cover one or more goods under one consignment.
3. The exporter applying for the issuance of a Certificate of Origin shall be prepared to submit at any time, upon request of the competent authority or authorized bodies of the exporting Party issuing the Certificate of Origin, all appropriate documents proving the originating status of the goods concerned as well as the fulfillment of other requirements under this Chapter and Chapter Three (Rules of Origin).
4. For purposes of issuing a Certificate of Origin, by taking any appropriate measures prior to the exportation, the competent authority or authorized bodies of the exporting Party shall examine the originating status of the good and the fulfillment of other requirements under this Chapter and Chapter Three (Rules of Origin). To this end, they shall have the right to request any supportive evidence and to carry out any inspection of the exporter’s accounts or any other check considered appropriate. The competent authority or authorized bodies of the exporting Party shall also ensure that the form referred to in subparagraph (a) of Rule 1 is duly completed.

*Rule 3: Authorized Bodies*

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<sup>1</sup> For purposes of this Annex, **authorized body** means any body authorized under the domestic legislation of a Party to issue a Certificate of Origin.

1. Each Party shall maintain an updated register of the names and seals of its authorized bodies.
2. Each Party shall notify the other Party the names and seals of its authorized bodies.
3. Any change to the register shall be notified to the other Party, and shall enter into force five days after the date of notification or on a later date indicated in such notification.
4. The authorized bodies of each Party shall:
  - (a) ensure that the description, quantity, and weight of the good, as specified, correspond to the consignment to be exported; and
  - (b) number consecutively the Certificates of Origin issued.

*Rule 4: Conditions for Completing an Origin Declaration*

1. An origin declaration referred to in subparagraph (b) of Rule 1 may be completed:
  - (a) by an approved exporter within the meaning of Rule 5; or
  - (b) by any exporter for a consignment that may consist of one or more packages containing originating goods, the total value of which does not exceed 2,000 US dollars or an equivalent amount in the currency of the importing Party.
2. An origin declaration shall be completed only where the good concerned is considered originating and has fulfilled other requirements under this Chapter and Chapter Three (Rules of Origin).
3. An exporter completing an origin declaration shall be prepared to submit at any time, upon request of the competent authority of the exporting or importing Party, all appropriate documents proving the originating status of the good concerned as well as the fulfillment of other requirements under this Chapter and Chapter Three (Rules of Origin).
4. An origin declaration shall be completed in English by the exporter, by typing, stamping, or printing on an invoice, a delivery note, or any other commercial document. If the declaration is handwritten, it shall be written in ink and in printed characters.
5. An exporter that has completed an origin declaration and becomes aware that the origin declaration contains incorrect information shall immediately notify the importer and the competent authority of the exporting Party in writing of any change affecting the originating status of each good to which the origin declaration is applicable.

*Rule 5: Approved Exporter*

1. The competent authority of the exporting Party may authorize any exporter (hereinafter referred to as the “approved exporter”), in accordance with its domestic

legislation, to complete origin declarations irrespective of the value of the good concerned. An exporter seeking such authorization shall offer to the satisfaction of the competent authority all guarantees necessary to verify the originating status of the good as well as the fulfillment of other requirements under this Chapter and Chapter Three (Rules of Origin).

2. The competent authority shall grant to the approved exporter an authorization number which shall appear on the origin declaration.

3. The competent authorities of the Parties shall provide each other with the authorization numbers of the approved exporters. Any changes shall be notified by the Parties in advance, indicating the date when these changes will come into effect.

4. The competent authority of the exporting Party shall monitor the use of the authorization by the approved exporter.

5. The competent authority of the exporting Party may withdraw the authorization at any time. It shall do so where the approved exporter no longer fulfills the conditions stipulated in its domestic legislation or otherwise makes an incorrect use of the authorization.

#### *Rule 6: Record Keeping Requirements*

1. The records that may be used to prove that the good covered by a Certificate of Origin is originating and has fulfilled other requirements under this Chapter and Chapter Three (Rules of Origin) include, but are not limited to:

(a) documents related to the purchase of, cost of, value of, and payment for, the exported good;

(b) documents related to the purchase of, cost of, value of, and payment for all materials, including indirect materials, used in the production of the exported good;

(c) documents related to the production of the good in the form in which it was exported; and

(d) such other documents as the Parties may agree.

2. The exporter applying for the issuance of a Certificate of Origin shall keep at least for five years from the date of issuance of the Certificate of Origin the records referred to in paragraph 1.

3. The competent authority or the authorized bodies of the exporting Party issuing a Certificate of Origin shall keep a copy of the Certificate of Origin as well as the supporting information required for the certification at least for five years from its date of issuance.

4. The exporter providing a proof of origin shall keep, at least for five years from the date of issuance, a copy of the proof of origin in question as well as the documents referred to in paragraph 1.

5. The importer claiming preferential tariff treatment for a good imported into the territory of a Party shall keep, at least for five years from the date of importation of the good, the documents related to the importation, including a copy of the proof of origin.

6. An importer, exporter, or competent authority or the authorized bodies of the exporting Party may choose to keep the records specified in paragraph 1 in any medium that allows for prompt retrieval, including, but not limited to, digital, electronic, optical, magnetic, or written form.

**APPENDIX 4A-1  
CERTIFICATE OF ORIGIN**

**ORIGINAL**

1. Exporter's name and address:		<p>Certificate No.:</p> <p align="center"><b>CERTIFICATE OF ORIGIN Form for Korea-Peru FTA</b></p> <p align="center">Issued in _____ (see Overleaf Instruction)</p>			
2. Producer's name and address:					
3. Consignee's name and address:					
4. Means of transport and route (as far as known):		5. Remarks:			
Departure Date:					
Vessel/Flight/Train/Vehicle No.:					
Port of loading:					
Port of discharge:					
6. Item number (Max 20)	7. Number and kind of packages; description of goods	8. HS code (Six digit code)	9. Origin criterion	10. Gross weight, quantity (Quantity Unit) or other measures (liters, m <sup>3</sup> , etc.)	11. Number and date of invoice
12. Declaration by the exporter:			13. Certification:		
<p>The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in</p> <p align="center">(Country)</p> <p>and that they comply with the origin requirements specified in the FTA for the goods exported to</p> <p align="center">(Importing country)</p> <p>Place and date, signature of authorized signatory</p>			<p><i>On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Korea – Peru FTA.</i></p> <p>Place and date, signature and stamp of authorized body</p>		

Overleaf Instruction

Certificate No.: Serial number of Certificate of Origin assigned by the authorized body.

Box 1: State the full legal name and address (including country) of the exporter.

Box 2: State the full legal name and address (including country) of the producer. If goods from more than one producer are included in the certificate, list the additional producers, including their full legal name and address (including country). If the exporter or the producer wishes to maintain this information as confidential, it is acceptable to state "AVAILABLE UPON REQUEST." If the producer and the exporter are the same, please complete field with "SAME."

Box 3: State the full legal name and address (including country) of the consignee resident in either Korea or Peru.

Box 4: Complete the means of transport and route and specify the departure date, transport vehicle No., port of loading, and port of discharge.

Box 5: Any additional information such as Customer's Order Number, Letter of Credit Number, etc. may be included. In case where a good is invoiced by a non-Party operator, the full legal name of the non-Party operator shall be indicated in this box. If Article 3.7 (De Minimis) is applied, an indication may be made in this box.

Box 6: State the item number, and the number of items should not exceed 20.

Box 7: The number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them and relate them to the invoice description and to the HS description of the good. If the goods are not packed, state "IN BULK". When the description of the goods is finished, add "\*\*\*" (three stars) or "\" (finishing slash).

Box 8: For each good described in Box 7, identify the HS tariff classification to six digits.

Box 9: The exporter must indicate in Box 9 the origin criteria on the basis of which he claims that the goods qualify for preferential tariff treatment, in the manner shown in the following table:

Origin Criteria	Insert in Box 9
The good is wholly obtained or produced entirely in the territory of a Party, as set out and defined in Article 3.2 (Wholly Obtained or Produced Goods).	WO
The good is produced entirely in the territory of a Party, exclusively from materials whose origin conforms to Chapter 3 (Rules of Origin).	WP
The good is produced in the territory of a Party, using non-originating materials that conform to a change in tariff classification, a regional value content, a process requirement or other requirements specified in Annex 3A (Product Specific Rules of Origin).	PSR2
The good is subject to Article 3.15 (Principle of Territoriality)	OP

<sup>2</sup> When the good is subject to a regional value content (RVC) requirement stipulated in Annex 3A (Product Specific Rules of Origin), indicate the RVC percentage reached in the production of the good. In addition, indicate "BD" if the RVC is calculated according to the build-down method or "BU" if the RVC is calculated according to the build-up method.

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

- Box 10: Gross weight in Kilos should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.
- Box 11: Invoice number and date of invoice should be shown here. In case where a good is invoiced by a non-Party operator and the number and date of the commercial invoice is unknown, the number and date of the original commercial invoice, issued in the exporting Party, shall be indicated in this box.
- Box 12: This box shall be completed, signed and, dated by the exporter.
- Box 13: This box shall be completed, signed, dated, and stamped by the authorized person of the competent authority or authorized body.

**APPENDIX 4A-2**  
**ORIGIN DECLARATION<sup>3</sup>**

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

“The exporter of the goods covered by this document (authorization No.....<sup>4</sup>) declares that, except where otherwise clearly indicated, these goods are of...<sup>5</sup> preferential origin, on the basis of the following origin criteria.....<sup>6</sup>”

.....<sup>7</sup>  
(Place and date)

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

.....  
(Remarks)<sup>8</sup>

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<sup>3</sup> The number of items covered by this declaration should not exceed 20.

<sup>4</sup> When the origin declaration is completed by an approved exporter within the meaning of Rule 5 of Annex 4A, the authorization number of the approved exporter must be entered in this space. When the origin declaration is not completed by an approved exporter, the words in brackets shall be omitted and the space shall be left blank.

<sup>5</sup> Origin of goods to be indicated (Korea, Peru).

<sup>6</sup> Origin criteria of goods to be indicated as in Box 9 of Appendix 4A-1.

<sup>7</sup> These indications may be omitted if the information is contained on the document itself.

<sup>8</sup> Special indication should be made, for instance, in the case of goods subject to Article 3.15 (Principle of Territoriality): “Article 3.15 has been applied.”