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Committee on Market Access

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RECTIFICATIONS AND MODIFICATIONS OF SCHEDULES

SCHEDULE LX - REPUBLIC OF KOREA

The following communication, dated 19 July 2021, is being circulated at the request of the delegation of the Republic of Korea.

Pursuant to the Procedures for the Modification and Rectification of Schedules of Tariff Concessions¹, the Republic of Korea hereby notifies draft technical rectifications to its Schedule LX as set out in the attachments².

During the transposition of Schedule LX – Republic of Korea into HS2012, Korea has identified some errors and inconsistencies that resulted from the introduction of its commitments undertaken pursuant to the Ministerial Declaration on the Expansion of Trade in Information Technology Products (ITA Expansion)³.

In order to correct these errors, and with the assistance of the WTO Secretariat, Korea has prepared this rectification which aims at:

- (i) Correcting the bound duty for tariff lines 5911900000 and 6307909000, which were erroneously listed as fully duty-free in Korea's ITA Expansion Schedule certified in document WT/Let/1195.
- (ii) Deleting tariff line 8486409000, which was erroneously introduced in Korea's Schedule during the HS2007 transposition and subsequently certified in document WT/Let/1099. As a result, the same tariff line should also be deleted from Korea's ITA Expansion Schedule certified in document WT/Let/1195.
- (iii) Correcting the bound duties for tariff lines 8529909630, 8529909640 and 8529909650 for which the duty-free concession resulting from the ITA Expansion and the bound duty of the remaining part of the tariff lines, which was not covered under the ITA Expansion, were erroneously inverted in Korea's ITA Expansion Schedule certified in document WT/Let/1195.

Detailed explanatory notes are contained in Attachment 1. The draft proposing the rectification is contained in Attachment 2. These proposed changes do not alter the scope of the concessions undertaken by Korea pursuant to the ITA Expansion and certified in document WT/Let/1195.

If no objection is notified to the Secretariat within three months from the date of this document, the rectifications and modifications to Schedule LX – Republic of Korea will be deemed to be approved and will be formally certified.

¹ Decision of 26 March 1980 (BISD 27S/25).

² In English only.

³ WT/MIN(15)/25.

ATTACHMENT 1 – EXPLANATORY NOTE

While preparing its Harmonized System 2012 (HS2012) transposition file, the Republic of Korea has identified some errors and inconsistencies in its Schedule that resulted from the introduction of tariff concessions undertaken pursuant to the ITA Expansion, and which were certified in document WT/Let/1195. Korea, therefore, proposes to rectify the relevant discrepancies as follows:

(i) Correcting the bound duty for tariff lines 5911900000 and 6307909000, which are partially covered under the ITA Expansion

Korea's concession for tariff lines 5911900000 and 6307909000 were not correctly reflected in its ITA Expansion Schedule which was certified in WT/Let/1195. The duty-free concession was erroneously assigned to the entire subheading 5911.90 and 6307.90, which are partially covered under the ITA Expansion. The products that are not covered by the ITA Expansion should maintain the bound duty which was recorded before the introduction of the ITA Expansion commitments, i.e. 13 per cent. Therefore, the following correction is required in Korea's ITA Expansion Schedule to reflect the original commitments of the products not covered by the ITA Expansion.

WT/Let/1195		
Existing HS07 code	Existing Product Description	Existing Final Bound Rate
5911900000	Other	0
5911900000 ex	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0
6307909000	Other	0
6307909000 ex	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0

Proposed Rectification		
Proposed HS07 code	Proposed Product Description	Proposed Final Bound Rate
5911900000	Other	13
5911900000 ex	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0
6307909000	Other	30
6307909000 ex	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0

(ii) Deleting tariff line 8486409000 in Korea's Schedule which was introduced during the HS2007 transposition

Subheading 848640 relates to Machines and apparatus specified in Note 9 (C) of chapter 84, i.e. machines and apparatus solely or principally of a kind used for :

- (i) the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits; and
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

Within that subheading, Korea's national headers refer to:

- 84864010: *Machines and apparatus for the manufacture or repair of masks and reticles;*
- 84864020: *Machines and apparatus for assembling semiconductor devices or electronic integrated circuits;*
- 84864030: *Machines and apparatus for lifting, handing, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays; and*
- 84864040: *Microscopes*

Tariff line 8486409000 is therefore virtually empty and should be deleted from the Schedule. Tariff line 8486409000 was erroneously introduced in Korea's Schedule during the HS2007 transposition and certified in document WT/Let/1099. As a consequence, this tariff line also appears in Korea's ITA Expansion Schedule certified in document WT/Let/1195. Therefore, the following correction is required in both certified documents WT/Let/1099 and WT/Let/1195.

WT/Let/1099 and WT/Let/1195		
Existing HS07 code	Existing Product Description	Existing Final Bound Rate
848640	Machines and apparatus specified in Note 9 (C) to this Chapter	
84864010	Machines and apparatus for the manufacture or repair of masks and reticles	
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0
8486401030	Machines of coating and developing or stabilizing photoresist	0
8486401090	Other	0
84864020	Machines and apparatus for assembling semiconductor devices or electronic integrated circuits	

Proposed Rectification		
Proposed HS07 code	Proposed Product Description	Proposed Final Bound Rate
848640	Machines and apparatus specified in Note 9 (C) to this Chapter	
84864010	Machines and apparatus for the manufacture or repair of masks and reticles	
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0
8486401030	Machines of coating and developing or stabilizing photoresist	0
8486401090	Other	0
84864020	Machines and apparatus for assembling semiconductor devices or electronic integrated circuits	

WT/Let/1099 and WT/Let/1195		
Existing HS07 code	Existing Product Description	Existing Final Bound Rate
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0
8486402020	Machines for inserting or removing semiconductor devices	0
848640203	Machines for molding package or cutting and molding lead frame	
8486402031	Encapsulation equipment for assembly of semiconductors	0
8486402039	Other	0
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	0
8486402050	Apparatus designed to bond or detach wafer on ceramic block in polish wafers	0
848640206	Machinery for working rubber or plastics or for the manufacture of products from these material	
8486402061	Injection-moulding machines	0
8486402062	Vacuum moulding machines and other thermoforming machines	0
8486402063	Other machinery for moulding or otherwise forming, other than extruders, blow moulding machines and for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0
8486402070	Moulds for rubber or plastics of injection or compression types	0

Proposed Rectification		
Proposed HS07 code	Proposed Product Description	Proposed Final Bound Rate
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0
8486402020	Machines for inserting or removing semiconductor devices	0
848640203	Machines for molding package or cutting and molding lead frame	
8486402031	Encapsulation equipment for assembly of semiconductors	0
8486402039	Other	0
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	0
8486402050	Apparatus designed to bond or detach wafer on ceramic block in polish wafers	0
848640206	Machinery for working rubber or plastics or for the manufacture of products from these material	
8486402061	Injection-moulding machines	0
8486402062	Vacuum moulding machines and other thermoforming machines	0
8486402063	Other machinery for moulding or otherwise forming, other than extruders, blow moulding machines and for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0
8486402070	Moulds for rubber or plastics of injection or compression types	0

WT/Let/1099 and WT/Let/1195		
Existing HS07 code	Existing Product Description	Existing Final Bound Rate
8486402080	Machine for bonding semiconductor die, washing wafers, carrier or tube	0
848640209	Other	
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	0
8486402099	Other	0
84864030	Machines and apparatus for lifting, handing, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays	
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0
8486403090	Other	0
84864040	Microscopes	
848640401	Optical microscopes	

Proposed Rectification		
Proposed HS07 code	Proposed Product Description	Proposed Final Bound Rate
8486402080	Machine for bonding semiconductor die, washing wafers, carrier or tube	0
848640209	Other	
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	0
8486402099	Other	0
84864030	Machines and apparatus for lifting, handing, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays	
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0
8486403090	Other	0
84864040	Microscopes	
848640401	Optical microscopes	

WT/Let/1099 and WT/Let/1195		
Existing HS07 code	Existing Product Description	Existing Final Bound Rate
8486404011	Stereoscopic microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486404012	Other microscopes for photomicrography, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486404020	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486409000	Other	0

Proposed Rectification		
Proposed HS07 code	Proposed Product Description	Proposed Final Bound Rate
8486404011	Stereoscopic microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486404012	Other microscopes for photomicrography, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486404020	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486409000	Other	

(iii) Correcting the bound duties for tariff lines 8529909630, 8529909640 and 8529909650 in the ITA Expansion Schedule.

Korea's concessions for tariff lines 8529909630, 8529909640 and 8529909650 were not correctly reflected in its ITA Expansion Schedule which was certified in WT/Let/1195. For each of these tariff lines, there is a duty-free concession for the products covered by the ITA Expansion and a bound duty for the products not covered by the ITA-Expansion. The duty-free concession and the bound duty were inverted by mistake. The products covered by the ITA Expansion should be duty-free and those not covered by the ITA Expansion should maintain their original bound duty. Therefore, the following correction is required in Korea's ITA Expansion Schedule to reflect its original commitments:

WT/Let/1195		
Existing HS07 code	Existing Product Description	Existing Final Bound Rate
8529909630	Screen for video projector	0

Proposed Rectification		
Proposed HS07 code	Proposed Product Description	Proposed Final Bound Rate
8529909630	Screen for video projector	13

WT/Let/1195		
Existing HS07 code	Existing Product Description	Existing Final Bound Rate
8529909630 ex	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73	13
8529909640	Other parts for colour	0
8529909640	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73	13
8529909640	-- MCOs	0
8529909650	Other parts for black and white or monochrome	0
8529909650 ex	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73	13

Proposed Rectification		
Proposed HS07 code	Proposed Product Description	Proposed Final Bound Rate
8529909630 ex	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73	0
8529909640	Other parts for colour	13
8529909640	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73	0
8529909640	-- MCOs	0
8529909650	Other parts for black and white or monochrome	13
8529909650 ex	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73	0

***Bold represents the proposed change**

ATTACHMENT 2 – DRAFT RECTIFICATION

Schedule LX - REPUBLIC OF KOREA
This Schedule is authentic only in the English language

PART I - MOST-FAVOURLED NATION TARIFF
SECTION II – Other Products

Tariff item (HS2007)	Description of Products	Base rate of duty	Bound rate of duty	Implementation period from/to	Initial Negotiating Right	Other duties and charges
5911	Textile products and articles, for technical uses, specified in Note 7 of this Chapter.					
5911900000	Other		13			0
5911900000 ex	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers		0			0
6307	Other made up articles, including dress patterns.					
6307909000	Other		30			0
6307909000 ex	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers		0			0
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories					
848640	Machines and apparatus specified in Note 9 (C) to this Chapter					
84864010	Machines and apparatus for the manufacture or repair of masks and reticles					
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates		0			0
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle		0			0
8486401030	Machines of coating and developing or stabilizing photoresist		0			0
8486401090	Other		0			0
84864020	Machines and apparatus for assembling semiconductor devices or electronic integrated circuits					
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors		0			0
8486402020	Machines for inserting or removing semiconductor devices		0			0
848640203	Machines for molding package or cutting and molding lead frame					

Tariff item (HS2007)	Description of Products	Base rate of duty	Bound rate of duty	Implementation period from/to	Initial Negotiating Right	Other duties and charges
8486402031	Encapsulation equipment for assembly of semiconductors		0			0
8486402039	Other		0			0
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board		0			0
8486402050	Apparatus designed to bond or datach wafer on ceramic block in polish wafers		0			0
848640206	Machinery for working rubber or plastics or for the manufacture of products from these material					
8486402061	Injection-moulding machines		0			0
8486402062	Vacuum moulding machines and other thermoforming machines		0			0
8486402063	Other machinery for moulding or otherwise forming, other than extruders, blow moulding machines and for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		0			0
8486402070	Moulds for rubber or plastics of injection or compression types		0			0
8486402080	Machine for bonding semiconductor die, washing wafers, carrier or tube		0			0
848640209	Other					
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled		0			0
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled		0			0
8486402099	Other		0			0
84864030	Machines and apparatus for lifting, handing, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays					
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices		0			0
8486403090	Other		0			0
84864040	Microscopes					
848640401	Optical microscopes					
8486404011	Stereoscopic microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		0			0

Tariff item (HS2007)	Description of Products	Base rate of duty	Bound rate of duty	Implementation period from/to	Initial Negotiating Right	Other duties and charges
8486404012	Other microscopes for photomicrography, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		0			0
8486404020	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles		0			0
8529	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.					
852990	- Other					
85299096	Of television receivers					
8529909630	Screen for video projector		13			0
8529909630 ex	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73		0			0
8529909640	Other parts for colour		13			0
8529909640 ex	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73		0			0
8529909640 ex	-- MCOs		0			0
8529909650	Other parts for black and white or monochrome		13			0
8529909650 ex	--Other, excluding organic light emitting diode modules and organic light emitting diode panels for the apparatus of subheadings 8528.72 or 8528.73		0			0