

| | |
|---|------|
| Annex 2-D: Tariff Elimination | 2-16 |
| Section A – Staging Categories Applicable to both Parties | |
| Section B – Staging Categories Applicable only to Korea | |
| Annex 2-E: Goods Re-Entered after Repair or Alteration | 2-31 |
| Annex 2-F: Agricultural Safeguard Measures | 2-32 |
| Annex 2-G: Administration and Implementation of TRQs | 2-39 |

CHAPTER THREE: RULES OF ORIGIN

| | | |
|---------------|--|-----|
| Article 3.1: | Originating Goods | 3-1 |
| Article 3.2: | Wholly Obtained | 3-1 |
| Article 3.3: | Sufficient Production | 3-2 |
| Article 3.4: | Value Test | 3-3 |
| Article 3.5: | Materials Used in Production | 3-4 |
| Article 3.6: | Self-Produced Materials | 3-5 |
| Article 3.7: | Accumulation | 3-5 |
| Article 3.8: | <i>De Minimis</i> | 3-6 |
| Article 3.9: | Fungible Materials and Goods | 3-6 |
| Article 3.10: | Sets or Assortments of Goods | 3-7 |
| Article 3.11: | Accessories, Spare Parts and Tools | 3-7 |
| Article 3.12: | Packaging Materials and Containers for Retail Sale | 3-7 |
| Article 3.13: | Packing Materials and Containers for Shipment | 3-7 |
| Article 3.14: | Indirect Materials | 3-8 |
| Article 3.15: | Principle of Territoriality | 3-8 |
| Article 3.16: | Transit and Transshipment | 3-9 |