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CUSTOMS LAW OF THE DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA

CUSTOMS LAW OF THE DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA

(Adopted by the Decision of the Standing Committee of the Supreme People's Assembly of the D. P.R.K on October 14, 1983 and amended and supplemented by the Decision of the Standing Committee of the Supreme People's Assembly on November 17, 1993, approved by the Decree of the 6th Session of the 9th Supreme People's Assembly in December 10, 1993)

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CHAPTER 1. GENERAL PROVISIONS

Article 1. The Customs Law of the Democratic People's Republic of Korea is intended to ensure order and discipline, in foreign trade and to promote the independent development of the national economy through the strengthening of customs inspection and correct imposition of customs duty.

Article 2. The customs formalities are compulsory to institutions, enterprises, associations and citizens to whom this law is applied. The State shall, in line with the development of the general situation, set the specific customs procedures to be followed and ensure their proper implementation.

Article 3. The State shall improve the methods of customs inspection and modernize the means of inspection so as to strengthen the inspection on cargoes, commodities and transport means which move across the border.

Article 4. The State shall apply either zero or low tariff on materials whose import and export are encouraged and high tariff on materials whose import and export are discouraged.

Article 5. In the D.P.R.K. guidance on the customs affairs shall be given in a unified way by the central customs guidance organ.

Article 6. The State shall promote exchange and cooperation with foreign countries and international organizations in the area of customs work.

Article 7. This law shall be applied to institutions, enterprises, associations and citizens that are in charge of cargoes, commodities and transport means moving across the border of the D.P.R.K. This law shall be also applied to the permanent representative offices of foreign countries and international organizations accredited to the D.P.R.K. as well as to citizens of foreign countries who travel across the border of the D.P.R.K.

CHAPTER 2. CUSTOMS FORMALITIES

Article 8. The customs formalities shall be applicable to institutions, enterprises, associations and citizens that bring cargoes, commodities and transport means into or take them out of the D.P.R.K.

The institutions, enterprises, associations and citizens in question shall submit to the customs documents needed for procedures.

Article 9. A citizen who enters or leaves the D.P.R.K. shall, on arrival at or departure from a border route, foreign trade port or an international airport, declare to the customs his or her hand baggages, currencies, securities and luggages.

Article 10. The completion of customs formalities on transit cargoes which pass border stations and foreign trade ports of the D.P.R.K. and the payment of customs fees related to them shall be performed by the institution which is responsible for the transshipment of the cargoes. In order to transship cargoes which are not allowed to enter the D.P.R.K. approval shall be obtained from its Administration Council.

Article 11. Customs procedures for the cargoes on a foreign ship which transits a foreign trade port of the D.P.R.K. shall be completed by its master. The master shall produce the list of cargoes aboard to the customs.

Article 12. Cargoes, commodities and transport means moving across the border of the D.P.R.K. shall be brought in or taken out only through the places where the customs is located. In case, for unavoidable reasons, when the movement is to be conducted at a place where the customs is not located or when materials are to be exchanged with a foreign country within the territorial waters of the D.P.R.K. approval shall be obtained from the relevant organ before the customs procedures are completed.

CHAPTER 3. CUSTOMS INSPECTION

Article 13. The customs shall inspect cargoes, commodities and transport means which are brought into or taken out of the D.P.R.K. Cargoes, commodities and transport means which have not been inspected by the customs are not allowed to enter or leave the D.P.R.K.

Article 14. Customs inspection shall be done at border routes, foreign trade ports, international airports, international post offices and other specified places. Customs inspection on hand baggages can be done in a train or on a ship. The customs can provide mobile inspection service or inspect cargoes of a foreign country which pass the territory of the D.P.R.K. In this case, the customs shall be paid relevant fees.

Article 15. The customs may request the relevant organ at the place of destination to inspect articles which are unable to be inspected at the customs inspection places such as border stations and foreign trade ports. In this case the owner of the articles shall declare them in time to the relevant organ at the place of destination.

The organ which has been requested to perform customs inspection shall inspect the articles declared in a responsible way.

Article 16. The customs can inspect cargo compartments, passenger compartments, crew's quarters and other places in the transport means, which are considered to be inspected.

If materials which are not allowed to enter the D.P.R.K. and controlled articles are found during the inspection the customs may put them in a cargo compartment and seal it.

The seal shall not be broken without the consent of the customs.

Article 17. The customs shall strictly supervise and control the transportation of materials to ensure that materials which are not included in the state foreign trade plan or for which license of import or export has not been obtained are not brought into or taken out of the D.P.R.K.

Article 18. The customs shall strengthen links with relevant specialized inspection organs including state quality supervision organs and quarantine organs located at border routes, foreign trade ports and international airports.

The customs may, if necessary, ask relevant specialized inspection organs for an expert opinion.

Article 19. The customs shall constantly check the state of cargoes in its custody to ensure that they are not damaged or lost. Any cargo which has not been delivered within the specified time limit may be disposed of by the customs according to relevant procedures.

Article 20. Cargoes of a foreign country which have arrived at border stations, foreign trade ports and international airports without any agreement reached with a foreign trade agency of the D.P.R.K. shall not be discharged without the consent of the customs. Article 21. Cargoes of a foreign country and international postal matter which have been brought into the D.P.R.K. as a result of a wrong delivery and articles whose owner cannot be identified and extra goods can be disposed of only with the consent of the customs.

Article 22. Institutions, enterprises, associations and citizens that are subjected to the customs inspections shall provide necessary conditions and be present at the place of the inspection.

Article 23. In order to move or bring to another place cargoes and transportation means in the custody of the customs, institutions, enterprises, associations and citizens shall obtain approval from the customs.

Approval of the customs is also required in case of unpacking or repacking.

Article 24. In case cargoes happen to be unpacked or any other accidents happen during their transportation or storage, the cargo carrier or keeper shall immediately inform the customs of the accidents.

Article 25. Institutions, enterprises, associations and citizens shall not enclose currencies, securities or goods in letters and publications, and letters or currencies in parcels, which come in or go out of the D.P.R.K.

Article 26. Citizens who travel across the border of the D.P.R.K. may take with them articles needed for business and life, and souvenirs. A citizen who makes business trips across the border of the D.P.R.K. can take with him or her only office articles and daily necessities.

Article 27. Household goods and property inherited can be brought into or taken out of the D.P.R.K. without any permission. In case any items of the household goods or property inherited fall under the category of the controlled articles, these items are allowed to bring in or take out only with the consent of the relevant organ.

Article 28. It is not allowed to bring in or take out materials through international mail for the purpose of sale.

Article 29. It is not allowed to bring in or take out articles which are not allowed to bring into or take out of the D.P.R.K. including weapons, ammunition, explosives, poisons and drugs as well as controlled articles which have not been permitted by the relevant organ.

Article 30. Customs inspection shall not be done on hand baggages and luggages of members of a party and government delegation, diplomats, members of an international organization and officials who are specially designated as well as on diplomatic postal matter and correspondent.

Notwithstanding the previous provision, customs inspection may be performed on those items when there is an evidence to believe that they have controlled articles and materials which are not allowed to be brought into or taken out of the D.P.R.K.

CHAPTER 4. CUSTOMS DUTY

Article 31. The customs shall properly collect the customs duty and supervise and control its payment. The customs may, if necessary, check up documents and papers of institutions, enterprises and associations related to the payment of customs duty.

Article 32. The standard price on which customs duty is levied shall be the price on arrival at border in case of import, price of delivery at border in case of export and retail price in the other cases. Tariff shall be set by the Administration Council of the D.P.R.K.

Article 33. The calculation of customs duty shall be done in Korean Won according to tariff applied at the time of import or export. The conversion of foreign currencies into Korean Won shall be subject to the exchange rate specified from time to time by the foreign exchange control organ.

Article 34. No customs duty shall be levied on the following items:

1. Gifts sent from the government of a foreign country or an international organization;
2. The traveller's articles whose quantity does not exceed the specified limit;
3. Materials brought in by a foreign-invested business for the purpose of production and management and materials produced and exported by a foreign-invested business;
4. Materials brought in for the purpose of processing trade, entrepot trade and re-export;
5. Materials for which no customs duty is payable pursuant to a treaty concluded with a foreign country;
6. Materials which are separately specified by the State.

Article 35. The article 34 of this law shall not be applied in the following cases:

1. In case a member of a delegation or a diplomat entering the D.P.R.K. or a permanent representative office of a foreign country or an international organization in the D.P.R.K. brings in materials in larger quantities than the specified limit;
2. In case a foreign-invested business sells its products in the other parts of the D.P.R.K. outside the Free Economic and Trade Zone;
3. In case materials which have been brought in for the purpose of processing trade, entrepot trade and re-export are sold inside the territory of the D.P.R.K.;
4. In case bonded materials are not delivered within the specified time.

Article 36. Where materials have been degenerated, damaged or lost, the customs may exempt wholly or partly the relevant customs duty according to the extent of degeneration, damage or loss.

Article 37. In case a trade agreement concluded between the D.P.R.K. and a foreign country contains a provision for preferential treatment in terms of tariff, the preferential tariff shall be applied.

Where no preferential treatment has been provided for in terms of tariff, the ordinary tariff shall be applied.

In case a trade agreement specifies a tariff separately, this tariff shall be applied,

Article 38. For an article or item for which the tariff has not been set, the tariff for another article or item which is similar to the article or item in question shall be applied.

Article 39. Institutions, enterprises, associations and citizens shall pay customs duty to the relevant bank within 15 days after the reception of the notice of customs duty payment issued by the customs. Under unavoidable circumstances the customs may directly collect the customs duty and bring it to the bank.

Article 40. Baggages of a citizen and international postal matter whose quantities exceed the specified limit can be delivered only after customs duty has been paid..

Materials imported by institutions, enterprises or associations may be delivered to the owner provided that notice of customs duty payment is issued.

Article 41. Where it is impossible to pay customs duty within the specified time limit, relevant institutions, enterprises, associations and citizens shall submit to the customs a written application for the extension of the time limit for payment 5 days before the termination of the time limit.

The customs may allow the payment to be postponed by 10 days.

Article 42. Institutions, enterprises, associations and citizens which have paid the customs duty exceeding the amount payable by them may request the customs within 1 year from the day of payment to refund the surplus. In this case, the customs shall settle the case within 15 days.

Article 43. Where the amount of customs duty which has been collected is less than the amount payable or no customs duty has been levied as a result of miscalculation on the part of the customs, the customs can impose the amount still outstanding within 1 year from the day when the material in question is delivered. Where the amount of customs duty which has been collected is less than the amount payable or no customs duty has been levied as a result of intentional miscalculation on the part of an institution, enterprise, association or citizen, the amount outstanding may be levied within 3 years from the day of delivery.

Article 44. Institutions, enterprises, associations and citizens shall use the materials for which customs duty has been exempted only for specified purposes.

In case they are planning to sell the materials for which customs duty has been exempted, they shall declare to the customs and pay the relevant customs duty.

Materials for which customs duty has not been paid shall not be sold or purchased.

Article 45. No customs duty shall be payable during bonding period. Bonding period shall be 2 years in case of a bonded factory and bonded warehouse and be set by the customs in case of a bonded fair.

Article 46. The owner of a cargo who wishes to have the bonding period extended for unavoidable reasons shall submit to the customs a written application for the extension of the bonding period 10 days before the termination of the original period.

The customs may allow the bonding period to be extended by up to 6 months.

Article 47. Institutions, enterprises and associations wishing to bring bonded materials out of a bonded area for the purpose of processing, packaging and assembling shall put under the control of the customs a security which is equivalent in value to the customs duty.

If the materials are brought in within the specified time limit the customs shall return the security.

If the materials fail to be brought in within the specified time limit the security entrusted to the customs may be used as a substitution for the payment of customs duty.

CHAPTER 5. SANCTION AND PETITION

Article 48. In case customs duty has not been paid within the specified time limit the customs shall impose arrears every day from the next day after the termination of the time limit.

In case customs duty has not been paid within 3 months after the issuance of the notice of customs duty payment, materials which are equivalent in value to the customs duty and arrears may be disposed of as a substitute for the payment of the customs duty and arrears or the customs duty and arrears may be withdrawn from the bank account of the institutions, enterprises, associations and citizens in question.

Article 49. Cargoes and transport means which are brought into or taken out of the D.P.R.K. in violation of the customs law and regulations shall be detained or confiscated. In case of severe offense, administrative or criminal proceedings shall be instituted against the responsible person.

Article 50. Any dispute arising in relation to the customs procedures, inspection and payment of customs duty shall be settled through negotiations with the customs concerned. In case it is impossible to settle the dispute through negotiations, complaint may be laid with the customs office superior to the office in question.

The customs office which received the complaint shall settle the case within 20 days from its reception.

Article 51. A person who is not satisfied with the result of the settlement by the superior customs office may bring the case to a court within 10 days after the day of settlement.

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