

SOUTH KOREA

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026

General information

Customs Prescriptions

- Consignment instructions – Air and Sea shipments: Shipper: Client's FULL name as on passport should be declared. Consignee : Client's FULL name as on passport, (Final Destination City Republic of Korea) c/o your Korean agent's name, Client's Korean address, Your Korean agent's phone. Notify: your Korean agent's name, address, your Korean agent's phone.
- Description Section:
- For LCL shipment, actual no. of cartons needs to be declared with L/V quantities.

Remarks

- Please contact your destination agent should you have any questions.
- In case of SOFA shipment, APO address should be inserted into Consignee's info.
- C/O phrase should be duly inserted into the consignee's section in any cases. Some SS Lines would not accept the B/L with the C/O phrases described in description of goods due to the lack of space on the Consignee even there is
- mark added in the description section.
- In above case, Master B/L, House B/L can be issued to avoid shipping line's B/L policy and ask destination agent for their consignment instructions for Master B/L and House B/L.

Korean Customs Houses

Customs Prescriptions

- Final designated destination cities for delivery will be the Customs Houses of either Seoul, Daejeon or Busan.
- Seoul Customs:
 - Residence in Seoul and Incheon, Gyeonggi Province, Gangwon Province via POE Busan/ Incheon
- Daejeon Customs:
 - Residence in Daejeon, Chungchung Province, Gwangju & Jeolla Province via
- POE Busan.
- Busan Customs:
 - Residence in Busan and suburb.

Remarks

- In case of the container booking at the origin, please be informed that Seoul customs office is located in Gimpo area, which is one hour away from Seoul. If the booking is made based on the Seoul container terminal, additional transportation charge might incur due to the distance between Seoul and Gimpo.

Household goods

Documents Required

- For all:
 - BL or AWB Copy.
 - Inventory list (Packing List).
 - Customs Declaration Forms.
 - Power of Attorney.
 - Privacy consent.
- Foreigners:
 - Passport Copy (Identification & Entry Stamp) from Client and accompanying family members.
 - Marriage certificate, birth certificate for children, employment letter (incl. start/end date), Entry Stamp copy (or Entry Certificate Ticket). - In case Entry Certificate Ticket is not available, Boarding Pass used when entering to Korea would be required instead.
 - Alien Registration Card (ARC) for all accompanied family members is required for the customs clearance from 2019.
- Returning Koreans:
 - Passport copy from client and accompanied family members.
 - Certificate of entry & exit from client and accompanied family members.
 - Certificate of Family Relationship.

Customs Prescriptions

- Impact on the Foreign Employee / Assignee who will be working in South Korea:
 - ①If assignee entered Korea on March 2, 2016 or after:
 - Short-term visa holders: required when applying for change of status or extension of stay period to a longterm status.
 - Long-term visa holders (granted on March 1, 2016 or before) holders: required when applying for alien registration.
 - ②If assignee entered Korea on March 1, 2016 or before:
 - Diplomat (A-1), Foreign Government Official (A-2), and International Agreement (A-3) status holders.
- Children aged 5 and under.
- Short-term status holders who apply for extension of stay period (without converting to long-term status).
- Duty free entry:
 - Used household effects, excluding commercial commodities and new high value items.
- Subject to duties:
 - It is calculated Duty percent Plus Tax (value-added tax 10% based on CIF (Cost, Insurance and Freight))
 - VAT : $CIF\ Value + Duty\ Amount \times 10\%$
 - Duty rate (local tax such as Special consumption, Education, transportation, Rural Special Tax are added in for Alcohol, Spirit, Tobacco, Cigarette)
 - Exceeding quantity allowances-Used household goods and personal effects 20%
 - New furniture(general IKEA type) 20%
 - New furniture (luxurious high valued) 25%.
 - New carpet: 24.3%.
 - All brand new electrical items (including items used less than 6 months) 20% of Customs assessed value.
 - Tobacco products
 - Used or new automobiles, boats, aircrafts, motorcycles.
 - Jewels.
 - Upright piano (free if over 6 months old): 20%
 - Grand piano (free if over 6 months old for piano major diploma holder): 20%

- TV over 65" or a second TV over (29" – 49") 20%
- Second and next golf club: 8%
- Second and next ski: 20%
- Air cleaner: 20%

Remarks

- Used Household goods and personal effects means shipper must use over 6 months and just buy and hold it without opening original box means it is brand-new item as customs assessment and it is dutiable.
- Goods must arrive at POE/AOE in Korea within 6 months of the owner's arrival.
- Clearance is supposed to take place at a bonded warehouse.
- Personal effects cannot be customs cleared prior to the shipper's arrival.
- Due to high Increase of drug traffic with used household goods and personal effects shipment, more often X-Ray, random physical inspection are conducted, and their related charges incur at terminal due to unload stuffs and container on the ground and open door and once inspected is finished, close door and stock on the terminal.
- All incoming shipments excluding diplomatic are subject to open inspection by Korean Customs Authority.
- All family members' ARC would be essential since their items should be included in the shipment and Korean customs would need the ARC as a proof of stay in Korea.
- Dutiable Items and Customs regulations:
- Precious products-Gem, Pearl, Tortoiseshell, coral, amber ivory, etc (The CITES Species) exceeding \$4000.00
- Used household goods and personal
- effects less than 3 months used
- Exceeding quantity of duty free importing items
- If used or brand-new items are purchased in origin country, please keep receipt as proof of buying prices because Korean customs office assesses cargo value as domestic whole sale prices (internet searching prices).
- Duty free items and quantity of items are verified with submitted supplementary documents (certificate of accompanied family members) and period of stay in foreign countries.
- General limit of duty free over 19 years old :
- Alcohol (1L, under \$400.00)
- Cigarette (200 pieces=1 pack=10 cartons), Cigars (50 pieces), Tobacco (250g),
- Perfume (600ml=2 oz),
- Personal items (gifts, new items , etc. up to \$600)
- But, Agricultural and Dairy products, Chinese medicine, velvet up to \$100.00 quantity and weight limit (under 500g)
- Note: only customs officer can assess and decide Duty free/dutiable items and quantity.

Household Goods & Vehicle for Diplomats

Documents Required

- BL or AWB copy.
- Inventory List (Packing list).
- Passport copy.
- Application for duty exemption issued by Foreign Affairs Ministry of Korea.
- Power of attorney.
- Automobile title.
- Diplomatic ID card copy.

Customs Prescriptions

- Customs duty exemption for vehicles, showing:

- VIN (Vehicle Identity Number).
- Product Year of car.
- Model, Brand.
- Engine number.

Remarks

- The Embassy or Organization's official stamp should be put on all pages of these listed documents.
- Documentary clearance without physical inspection.
- The vehicle cannot be sold or transferred to non-diplomatic individual for three (3) years, however, sale or transfer between diplomatic individuals is authorized.
- In case of sale or transfer to non-diplomatic individual within three (3) years, customs duty/tax shall be charged by the Korean Customs.
- The vehicle must be listed on the inventory with full technical specifications (maker, model, plate number, year, etc.).
- If Diplomat ID card is still in progress, Certificate of Employment with exact employment period would be mandatory.
- In case of SOFA/DIPLOMATIC shipments, container would not be forwarded to the customs and the clearance would be done at the container yard. DEMURRAGE free time (not for the detention) extension up to two weeks is recommendable.

Precious metal objects

Customs Prescriptions

- Subject to payment of duties.

Presents & Souvenirs

Customs Prescriptions

- Subject to payment of duties for high valued items.

Antiques, works of art

Customs Prescriptions

- Duty free entry unless they are national treasures.

Vehicle, motorcycle & mechanical equipment

Documents Required

- Original Title.
- Original Registration Certificate.
- Original Purchase Receipt or Invoice.
- Insurance policy (original or copy).

Customs Prescriptions

- All foreign made vehicles are subject to payment of duties and tax.
- Exported vehicle can be imported as duty free importation.

Remarks

- Vehicle must be listed on the inventory with full technical specifications (maker, model, plate n°, year, etc.).
- 1 used car per family, under 10 passenger car can be cleared as used household goods and

large vehicles must be cleared as per commercial goods import procedure.

- Must be registered under consignee name for at least three months at origin.
- Period of approval for used car: from the date of registration at origin to arrival of vehicle owner at destination (3 months).
- Domestic vehicle Insurance should be purchased and prepared before the customs clearance, and it should be valid at least two weeks from the date of the clearance.
- Electronic battery powered car – due to restriction on used car by RORO and container vessel carriers, please contact carriers before loading container, you will be required to submit LOI or rejected by carrier due to risk of fire during transit.

Prohibited items

Customs Prescriptions

- Drugs.
- Firearms (can only be imported with a special permit from the proper Korean authority).
- Ammunition.
- Pornographic material.
- Imitation of bank notes and coins.

Wine & Alcohols

Customs Prescriptions

- Duty free for one bottle of wine or spirit per adult.
- Detailed list of liquor, photos and official receipts of each bottle would be mandatory for the customs clearance
- For exceeding quantities, the following Customs duty/tax rates apply based on Customs assessed value:
- Wine: 68.25 %.
- Cognac: 144.9%.
- Whiskey: 155.5%.
- Beer: 210.31%.

Remarks

- Above rules apply also to diplomats. Please check with your local embassy/destination agent before arranging pick up or shipping.

Food

Customs Prescriptions

- No food in air shipment.
- Subject to payment of 20% duty if total amount is too large as part of household goods.
- One small box max. for the sea shipment. Dried, sealed and labelled items would be only allowed.

Remarks

- Small amount of dried & sealed food is acceptable in sea shipment, but you must get the prior confirmation from destination agent due to diverse of items.

Plants & Vegetables

Documents Required

- Quarantine certificate of the entrance administration office of airport.

Customs Prescriptions

- Duty free entry.

Firearms, pistols, rifles, explosives, swords, drugs, narcotics

Documents Required

- Special official permit.

Prohibited Goods

Customs Prescriptions

- Pornographic materials
- Forged notes
- Pirated editions
- Counterfeits
- Animal related items, agricultural items and weapons