

Export checklist: South Korea

Seaway Project Cargo · prepared October 18, 2026

415

U.S. machines shipped here in 2025

\$10,000

Duty and VAT, \$100,000 excavator

Limited

RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Direct sailings published. Published services: Hapag-Lloyd Gemini transpacific services. Container ports: Port of Busan, Port of Incheon.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Port of Busan, Port of Incheon, subject to the terminal taking flat racks.
- RoRo: Limited from the East and Gulf Coast, regular from the West Coast. RoRo ports: Port of Busan, Port of Incheon. Carriers call these routes on their schedules; we confirm the next sailing at booking.
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Port of Busan, Port of Incheon.

DUTY AND TAX

- Import duty: 0% of \$100,000 CIF is \$0 (HS 8429.52, 2023 tariff).
- VAT: 10% of the duty-inclusive \$100,000 is \$10,000 (Korea Customs Service, checked June 2026)
- Total duty and tax: \$10,000, or 10% of CIF.
- Excavators 0% · Wheel loaders 0% · Crawler dozers 0% · Motor graders 0% · Backhoes and other excavating machines 0% · Crawler and rough-terrain cranes 0%

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Equipment Specifications · Import Declaration · KC Certification (if required)

SOURCES

Sources: World Bank WITS; UNCTAD TRAINS via World Bank WITS; Höegh Autoliners; Hapag-Lloyd. Full citations and dates on the web page.