South Korea: what distance actually costs a French workshop

Market note — Maison Voisine — August 2026

In brief

South Korea lies nine thousand kilometres from Limoges, Thiers or Arques. Intuition says a French object must reach it at a higher price than at home, and that this gap closes the market to small production runs. The figures say otherwise.

For a piece with an ex-works price of €80, using the assumptions set out below, the Korean retail price comes out around 5.7% above the French retail price. The same calculation gives roughly +34% for India and about +1% for Dubai. The reason is not commercial goodwill: customs duties are zero under the EU-Korea agreement, and Korean VAT stands at 10% against 20% in France.

The real friction is therefore neither Korean nor tariff-related. It is a French customs formality, free of charge, which most workshops have never completed — and without which the Korean buyer loses the benefit of the agreement.

This note covers that point, then the requirements that genuinely constrain — food contact, labelling — then the one substantive difficulty of the Korean market, which is neither customs nor tax: Korea has its own ceramic tradition, old and very much alive.

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1. The price gap, and how it is built

A point of vocabulary first, because everything that follows depends on it. The **ex-works price** is the price excluding tax as the goods leave the manufacture, before any transport. The **retail price** is what the end consumer pays, all taxes included. Two markets can only be compared if one states which of the two is being used. Here, the gap quoted applies to the retail price.

Take a piece with an ex-works price of €80.

In France, the distributor takes it at €80. Domestic transport is disregarded.

In Korea, it has to be moved. Allowing 12% of the ex-works price for sea freight and insurance — an unverified assumption, which I return to below — the customs value on arrival stands at €89.60. Duties are then added: under the EU-Korea agreement, and subject to the proof of origin discussed in the next section, they are zero. Allowing a further 3% of customs value for clearance and inland delivery — also unverified — the landed cost comes to €92.29.

The landed-cost gap is therefore **+15.4%**.

Next comes the multiple applied by distribution. The assumption here is that it is identical in both markets. That assumption is debatable, and I discuss it below; but it has a useful property, namely that the multiple cancels out between the two markets and does not affect the final percentage. This is why the note has no need to quote its value.

Then final taxation. French VAT is 20%. Korean VAT is 10%, levied on the customs value plus duties. The VAT differential therefore works **in the opposite direction**, to the tune of −8.3% on the retail price.

The result: 1.154 × 0.917 = **+5.7%**. The additional transport is absorbed two-thirds over by a ten-point VAT differential. This is not a trick; it is the tax structure of the two countries.

The tipping point is worth noting. The calculation nets out at freight representing 5.91% of the ex-works price. Below that — consolidated shipments, a container shared between several workshops, low-volume pieces — the Korean retail price falls *below* the French retail price. Above it, the gap widens: 8.6% at 15% freight, 13.3% at 20%.

Freight is therefore the only parameter that really matters, and it is the one I have not measured. The figure of +5.7% is not a finding; it is the consequence of a 12% transport assumption. Three forwarder quotations are worth more on this point than this paragraph.

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2. The real issue: a French formality, free of charge, and decisive

The free trade agreement between the European Union and South Korea entered into force on 1 July 2011. Since 2016, 98.7% of duties and taxes on entry have been removed in both directions. For scale: Korea's simple average applied duty on non-agricultural products stood at 6.5% in 2022, according to the WTO.

But this tariff preference is not automatic. It requires a proof of origin, and this is where the matter is decided.

Under this agreement, **the origin declaration is the only valid proof**. The EUR.1 movement certificate, familiar to many workshops, does not exist here. There is therefore no fallback.

Two regimes coexist, depending on the value of the consignment:

- **Up to €6,000 per consignment**, any manufacture may draw up the origin declaration itself, on the invoice or on any other commercial document. No prior formality. A first trial consignment can therefore leave immediately.
- **Above €6,000**, the manufacture must hold **approved exporter** status — a customs status granted by the French customs administration, which assigns it an authorisation number. Without it, the origin declaration is not admissible, and the Korean buyer pays the full duty.

The application is made using form Cerfa 13942, in a single copy, to one customs office covering the whole national territory. It is free. A workshop already holding the status for other destinations need only request, by letter, that South Korea be added to its authorisation, and may issue origin declarations immediately.

Four points that prevent hold-ups at clearance:

- The wording must state the origin as "**European Union**". Former designations — European Community, EC — can delay clearance in Korea, or lead to the tariff preference being refused outright.
- An origin declaration is valid for 12 months and may be presented retrospectively within one year of entry into Korea. Supporting documents must be kept for five years.

- The territoriality principle is strict: if any operation, however minor, is carried out outside the European Union and outside Korea, preferential origin is lost. Decoration or polishing subcontracted to a third country is enough.
- The European Union is a single customs territory: consolidating goods from several Member States into one container satisfies the direct transport rule.

What this is worth, in figures. Return to the €80 piece. With the tariff preference, the retail price gap is +5.7%. Without it, applying a duty of 6.5% to 8% — an order of magnitude, to be verified line by line — the gap rises to around +14%. A free administrative step is therefore worth something like eight points of retail price in the Korean market.

This is, to my mind, the most useful information in this note. The Korean market is not closed by a Korean obstacle. It is sometimes closed by a French form nobody has filled in.

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3. Korean VAT is not a cost for the professional buyer

Korean VAT is 10%, levied at the border on the customs value plus duties. For a VAT-registered Korean trade buyer, it is deductible under ordinary rules, exactly as French VAT is for a French distributor.

This is worth stating, because the mistake is common: adding up the tax lines of a distant country and concluding that it is expensive almost always overstates the real cost. What bears on the retail price is the final VAT — 10% in Korea. What bears on the distributor is duty, here zero, and transport.

On whether a Korean consumption tax applies to certain luxury goods, I was unable to establish from a primary source whether tableware falls within its scope. I leave the gap rather than settle it: verification belongs to the Korean statute and to the buyer's tax adviser.

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4. What genuinely constrains: food contact

This is where the market-access timetable is decided — not at customs.

Plates, bowls, glasses, cutlery and teapots fall in Korea within the category of utensils, containers and packaging under the Food Sanitation Act, administered by the **Ministry of Food and Drug Safety** (MFDS).

Two obligations follow.

First, registration of the manufacturing establishment. Any foreign manufacture producing articles intended for food contact must be registered with the MFDS before its products first enter Korea. For an establishment that has never supplied the country, registration must be completed no later than seven days before the import declaration is filed. The platform is online, available in English, and registration is free. This deserves to be anticipated: it is the manufacture itself that must register, under its own name and address. A serious Korean buyer will ask for proof of that registration before placing an order, not at the point of shipment.

Second, compliance with material standards. The applicable specifications are set out in MFDS Notice No. 2026-24, in force since 27 March 2026, which replaces Notice 2024-29. Test methods for lead, cadmium and other indicators were revised in the process. The practical consequence: **European**

compliance does not establish Korean compliance. A laboratory report drawn up to European methods is not automatically admissible. The question to put to one's laboratory is precise: does it accept the Korean test methods currently in force?

On labelling, a practical point often misunderstood. Country-of-origin marking must be present at the moment of clearance: "Made in France" must therefore leave France, on the product or its packaging. Korean-language labels, by contrast, may be applied locally in the bonded area. For a manufacture, the constraint is one of production — underglaze stamp, engraving, indelible label — not of translation.

Finally, the **KC** regime, the unified certification mark administered by the Korean Agency for Technology and Standards (KATS), applies principally to electrical and electronic products, along with certain families of everyday consumer goods and children's products. Non-electrical ceramics, glassware and cutlery fall under food contact rules, not under this regime. For candles and for items intended for children, verification with KATS remains to be done: I have not obtained it, and I do not presume it.

5. What is genuinely difficult: Korean ceramics

It would be dishonest to present Korea as virgin territory for ceramics.

The peninsula holds a continuous and first-rank ceramic tradition: Goryeo-period celadon, buncheong ware that emerged in the fifteenth century, Joseon white porcelain, and onggi fermentation stoneware still in domestic use. This tradition is neither a museum piece nor folklore: it is taught, produced and sold today.

The commercial consequence is direct, and uncomfortable for many French workshops. In Korea, "handmade", "traditional kiln", "unique glaze", "family workshop", "skills handed down" are not points of difference. The country already has all of that, at a high technical level, with a national narrative and international recognition. A manufacture arriving in Korea with the argument it uses in France is competing on the ground where it is least well equipped.

What does remain distinctive is the **form**: the Western table setting, white porcelain, cut glass, the place setting, the copper pan. Not the gesture, but the object and its grammar.

This reading bears immediately on the choice of categories. Table glassware faces no equivalent local heritage; ceramics does. Western cutlery serves a particular use, the Korean table being eaten with a spoon and metal chopsticks: it sits better as an object — pocket knife, cheese knife, boxed set — than as a full canteen. Decorative objects without food contact, finally, escape MFDS formalities and offer the fastest route in.

6. Where the French object meets demand

Three public data points, all from Korean government sources, mark out dated buying occasions.

Marriage. Korea recorded 240,000 marriages in 2025, up 8.1% year on year — the highest level in seven years and a third consecutive annual increase. Equipping the home at marriage is an established Korean practice, and it concentrates tableware purchasing.

Single-person households. The 2025 census counts 8.24 million single-person households, or 36.6% of Korea's 23.25 million households, against 23.9% in 2010. The total population is 51.82 million. This shifts demand: the fine individual piece — one plate, one bowl, one glass — has a market that the service for twelve does not.

Gifting. The two major family festivals, Chuseok in autumn and Seollal at lunar new year, structure the Korean commercial calendar, with their own gift formats and packaging conventions. I have found no primary source describing those formats precisely, and I am not going to invent them. What can be said without risk: an object that does not exist in a boxed version is hard to place in this market.

On **distribution**, three groups structure the premium segment — Lotte, Hyundai and Shinsegae — and they are the ones the Korean ministry of trade and industry uses as its perimeter in its monthly survey of major retailers. Korean e-commerce is organised around Naver and Kakao, the latter having developed a mobile gifting function that constitutes a consumption category in its own right. On duty free, often cited, I have identified no public series with a published methodology: the figures in circulation come from a trade association, and I prefer not to repeat them.

As for the **perception of French craftsmanship**, a measured benchmark beats an impression. According to the French Treasury, France is Korea's 17th-largest supplier and its 3rd-largest European supplier; French sales of luxury goods to Korea — drinks, perfumes and cosmetics, leather goods and luggage, jewellery, art objects — reached €1.5 billion in 2024, the highest level ever recorded, and France remains the country's leading supplier of wine by value.

These figures establish one thing and one thing only: the French image has market value in Korea. They do not establish that tableware holds a position there — that nomenclature isolates neither ceramics, nor glassware, nor cutlery, and to my knowledge no public French data covers this segment. Standing built on wine and perfume does not transfer automatically to the plate, all the more so since on the plate, Korea has a domestic producer.

Timetable. The Seoul Living Design Fair is held at the COEX centre in Seoul in late winter; dates and exhibitor terms are published by the organiser. Two lead times need planning well ahead: registering a trade mark with the Korean Intellectual Property Office takes eight to twelve months for a first filing — so before, not after, a first showing; and samples presented at a trade fair can travel under an ATA carnet, valid for six months and renewable once, with duties and taxes suspended.

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7. Maison Voisine

Maison Voisine is a French commercial intermediation agency (NAF code 46.15Z), founded by Saeed Ghavami and based in Paris.

Its purpose: to connect French manufactures of tableware, ceramics, glassware, cutlery, pewter, copper, candles and decorative objects with international trade buyers.

What it does in practice: identify and qualify buyers; prepare and conduct the commercial relationship; verify upstream the conditions that make a flow of business feasible — the manufacture's customs status, applicable health and safety formalities, marking requirements; and coordinate operations with the parties involved.

What it is not: the manufacture remains the seller and invoices its client directly. Maison Voisine does not buy to resell, holds no stock, and is neither a freight forwarder nor a customs representative. It acts under a best-efforts obligation and is remunerated by commission.

Contact: **maisonvoisine.fr**

Sources

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- COEX, Seoul — Seoul Living Design Fair: https://www.coexcenter.com/events/seoul-living-design-fair/

All sources consulted on 8 August 2026.

Methodological note

On rates. The customs duty rates quoted are general rates, given as orders of magnitude. The applicable regime is determined tariff line by tariff line. The Korean nomenclature runs to ten digits — the first six from the international Harmonized System, followed by four national digits. Verification is done through the European Commission's Access2Markets tool, or by requesting a binding ruling from the French and

Korean customs administrations. This note is in no way a substitute for that verification, nor for the advice of a customs professional established in Korea.

On the price calculation. The retail price gap rests on the assumptions below, two of which are unverified:

Assumption	Value used	Status
Ex-works price	€80	Given for the exercise
Freight and insurance to Korean port	12% of ex-works price	**Unverified**
Clearance and inland delivery in Korea	3% of customs value	**Unverified**
Customs duty	0% under the agreement, origin proven	To be verified per tariff line
Distribution multiple	Identical in both markets	Simplifying assumption
VAT	20% France / 10% Korea	Verified

The identical-multiple assumption is simplifying and probably optimistic: distribution models differ between the two countries. It does, however, have a property that makes it acceptable here — the multiple cancels out between the two markets and does not affect the percentage gap. The freight assumption, by contrast, determines the result entirely, and it is the one that must be replaced by real quotations before any decision is taken.

On vocabulary. The terms "approved exporter", "import declaration" and "importer" used in this note are legal terms designating customs statuses and procedures that fall, as the case may be, to the French manufacture or to the Korean buyer. Maison Voisine is a commercial intermediation agency: it performs none of these functions.

On the gaps. Three points could not be established from a primary source and have been left open rather than filled by estimate: whether a Korean consumption tax applies to tableware; the KC regime applicable to candles; and the formats and packaging conventions expected for the Chuseok and Seollal festivals. Market data from private research firms, or from trade associations that have not published their methodology, has been deliberately excluded.