

SEOUL METROPOLITAN GOVERNMENT ORDINANCE ON MUNICIPAL TAXES

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Whole Amendment No. 27, Jun. 26, 1953
Partial Amendment No. 30, Aug. 01, 1953
Whole Amendment No. 54, Jul. 02, 1954
Partial Amendment No. 132, Jun. 01, 1957
Partial Amendment No. 160, Mar. 27, 1959
Partial Amendment No. 176, Feb. 02, 1960
Partial Amendment No. 194, Feb. 14, 1961
Partial Amendment No. 195, Feb. 14, 1961
Partial Amendment No. 210, Aug. 11, 1961
Partial Amendment No. 229, Feb. 09, 1962
Partial Amendment No. 237, Jun. 30, 1962
Partial Amendment No. 285, Jan. 19, 1963
Whole Amendment No. 294, Mar. 05, 1963
Partial Amendment No. 325, Feb. 12, 1964
Partial Amendment No. 343, Jun. 10, 1964
Partial Amendment No. 394, Jun. 16, 1965
Partial Amendment No. 468, Feb. 17, 1967
Partial Amendment No. 477, Jun. 01, 1967
Partial Amendment No. 525, Mar. 20, 1968
Partial Amendment No. 550, Aug. 05, 1968
Partial Amendment No. 648, Dec. 23, 1970
Partial Amendment No. 688, Jan. 15, 1971
Whole Amendment No. 786, Jul. 03, 1973
Partial Amendment No. 809, Dec. 15, 1973
Partial Amendment No. 823, Mar. 23, 1974
Partial Amendment No. 867, Jul. 25, 1974
Partial Amendment No. 949, Apr. 30, 1975
Partial Amendment No. 964, Jul. 10, 1975
Partial Amendment No. 1013, Jan. 24, 1976
Partial Amendment No. 1059, Jul. 28, 1976
Whole Amendment No. 1143, Feb. 18, 1977
Partial Amendment No. 1304, Jan. 20, 1979
Partial Amendment No. 1314, Feb. 09, 1979
Partial Amendment No. 1322, Apr. 20, 1979
Partial Amendment No. 1375, Nov. 15, 1979
Partial Amendment No. 1396, Jan. 30, 1980
Partial Amendment No. 1583, Dec. 31, 1981
Partial Amendment No. 1636, Jun. 01, 1982
Partial Amendment No. 1710, Dec. 31, 1982
Partial Amendment No. 1796, Aug. 26, 1983
Partial Amendment No. 1900, Jul. 16, 1984
Partial Amendment No. 1908, Sep. 06, 1984
Partial Amendment No. 1997, Mar. 28, 1985
Whole Amendment No. 2311, May. 07, 1988
Partial Amendment No. 2367, Jun. 19, 1988
Partial Amendment No. 2412, Jan. 01, 1989
Partial Amendment No. 2547, Dec. 20, 1989
Partial Amendment No. 2648, Sep. 20, 1990
Partial Amendment No. 2651, Oct. 06, 1990
Partial Amendment No. 2704, Jan. 15, 1991
Partial Amendment No. 2778, Jun. 29, 1991
Whole Amendment No. 2860, Dec. 31, 1991
Amendment of Other Laws No. 2990, Mar. 18, 1993
Partial Amendment No. 3072, Mar. 15, 1994
Partial Amendment No. 3130, Oct. 31, 1994
Partial Amendment No. 3173, Mar. 20, 1995
Partial Amendment No. 3244, Dec. 30, 1995
Partial Amendment No. 3276, Mar. 30, 1996
Partial Amendment No. 3299, May. 20, 1996

Partial Amendment No. 3331, Sep. 30, 1996
 Partial Amendment No. 3444, Dec. 23, 1997
 Partial Amendment No. 3477, Apr. 06, 1998
 Partial Amendment No. 3542, Dec. 31, 1998
 Partial Amendment No. 3573, Mar. 20, 1999
 Partial Amendment No. 3695, Dec. 31, 1999
 Partial Amendment No. 3782, Sep. 25, 2000
 Partial Amendment No. 3812, Dec. 30, 2000
 Partial Amendment No. 3899, Sep. 29, 2001
 Partial Amendment No. 3977, Mar. 20, 2002
 Partial Amendment No. 4091, May. 15, 2003
 Amendment of Other Laws No. 4131, Jul. 25, 2003
 Amendment of Other Laws No. 4167, Dec. 30, 2003
 Partial Amendment No. 4182, Mar. 30, 2004
 Partial Amendment No. 4271, Apr. 14, 2005
 Partial Amendment No. 4271, May. 04, 2006
 Partial Amendment No. 4497, Apr. 17, 2007
 Partial Amendment No. 4577, Nov. 01, 2007
 Amendment of Other Laws No. 4611, Mar. 12, 2008
 Partial Amendment No. 4802, May. 28, 2009
 Partial Amendment No. 4966, Apr. 22, 2010
 Partial Amendment No. 5048, Nov. 04, 2010
 Whole Amendment No. 5063, Dec. 31, 2010
 Partial Amendment No. 5140, Jul. 28, 2011
 Partial Amendment No. 5498, May. 16, 2013
 Partial Amendment No. 5663, Mar. 20, 2014
 Partial Amendment No. 5935, May. 14, 2015
 Whole Amendment No. 6201, May. 19, 2016
 Amendment of Other Laws No. 6386, Jan. 05, 2017
 Partial Amendment No. 7611, Jul. 16, 2020
 Partial Amendment No. 7956, Mar. 25, 2021
 Partial Amendment No. 8031, May. 20, 2021
 Partial Amendment No. 8394, Apr. 28, 2022

SECTION 1 Common Provisions

Article 1 (Grounds for Taxation)

SECTION 1 Common Provisions Except as otherwise provided in Acts, their subordinate statutes and others, the tax items, taxable objects, tax bases, tax rates, and any other imposition and collection of taxes of the Seoul Metropolitan Government (hereinafter referred to as the "City taxes") shall be governed by this Ordinance.

Article 2 (Definitions)

The definitions of terms used in this Ordinance shall be as follows:

1. The term "tax officials" means the Mayor of the Seoul Metropolitan Government (hereinafter referred to as the "Mayor") and public officials to whom all or part of tax duties are delegated by the said Mayor; and
2. The term "written notice of the payment of any City tax" means any document which includes such provisions of Acts and Seoul Metropolitan Government Ordinances as the imposition of the City tax to be paid by any person who is under obligation to make payment thereof is grounded on, the name and domicile of that person, the base amount, rate, amount, payment period and payment place of the said City tax, the measures to be taken in case of any failure to make payment thereof not later than the time limit for the payment, and the means of remedy if there exists any illegality or mistake in such imposition and so on, and which is prepared by the Mayor: Provided, That if the duties of the imposition and collection are delegated to the head of any Gu concerned under Article 6, the term "written notice of the payment of any City tax" means that document which is prepared by the Gu concerned and any relevant automobile management business place. <Amended by Ordinance No. 2990, Mar. 18, 1993>

Article 3 (Tax Items)

- (1) The City taxes shall consist of ordinary taxes and objective taxes.
- (2) The ordinary taxes shall be as follows:
 1. Acquisition tax;
 2. Registration tax;
 3. Per capita inhabitant tax; <Amended by Ordinance No. 4966, Apr. 22, 2010>

4. Pro rata local income tax; <Newly Inserted by Ordinance No. 4966, Apr. 22, 2010>
 5. Vehicle tax;
 6. Driving tax; <Newly Inserted by Ordinance No. 3695, Dec. 31, 1999>
 7. Local consumption tax; <Newly Inserted by Ordinance No. 4966, Apr. 22, 2010>
 8. Excise tax on tobacco;
 9. Butchery tax;
 10. Leisure tax; and Amended by Ordinance No. 3977, Mar. 20, 2002; Ordinance No. 4966, Apr. 22, 2010
 11. Special Metropolitan City property tax. <Newly Inserted by Ordinance No. 4577, Nov. 1, 2007; Ordinance No. 4966, Apr. 22, 2010>
- (3) The objective taxes shall be as follows:
1. Urban planning tax;
 2. Common fire-fighting facility tax;
 3. Regional development tax; and
 4. Local education tax. <Newly Inserted by Ordinance No. 3812, Dec. 30, 2000>

Article 4 (Ordinance on Exemption from Taxation, etc.)

The exemption from the imposition of City taxes, unequal taxation, or partial taxation under Article 9 of the Local Tax Act (hereinafter referred to as the "Act") shall be provided for by any other ordinance of the Seoul Metropolitan Government.
<Amended by Ordinance No. 4380, May 4, 2006>

Article 5 (Seoul Special Metropolitan City Rule on Enforcement of This Ordinance)

Necessary matters concerning the enforcement of this Ordinance shall be provided for by rule of the Seoul Metropolitan Government.

SECTION 2 Imposition and Collection

Article 6 (Delegation of Affairs Relating to Imposition and Collection)

SECTION 2 Imposition and Collection(1) Except as otherwise provided, the Mayor shall delegate affairs relating to the imposition and collection of City taxes to the head of any Gu (including the head of its branch office; hereinafter the same shall apply) having jurisdiction over a place where the relevant taxable objects are located, who shall deal with such affairs. imposition and collection.
Amended by Ordinance No. 3899, Sep. 29, 2001

(2) Among those affairs relating to the imposition and collection of City taxes which are delegated under paragraph (1), the head of a Gu may delegate a notice to pay them, a demand for such payment, a disposition on failure to make such payment, the receipt of additional charges and additional taxes, and other affairs deemed especially necessary to any public official under his/her control or the head of a Dong, who shall deal therewith. Amended by Ordinance No. 3130, Oct. 31, 1994

(3) Notwithstanding the provisions of paragraph (1), the Mayor shall directly impose and collect the following City taxes: Newly Inserted by Ordinance No. 3899, Sep. 29, 2001; Ordinance No. 4497, Apr. 17, 2007

1. Driving taxes and excise taxes on tobacco;
2. City taxes (hereinafter referred to as the "large amount nonpayment City taxes") which are not paid to the autonomous Gu concerned by persons failing to pay the amount (limited to that for the preceding year; hereafter the same shall apply in this Article) of not less than five million won (excluding additional charges), among those imposed by the head of that Gu: Provided, That a City tax notice of which is given in addition to or together with any Gu tax as well as a City tax with respect to which legal proceedings are pending as of the end of the fiscal year when it is imposed (including that with respect to which the procedures for any objection or review under the Local Tax Act and the Board of Audit and Inspection Act are in progress) or which is determined as a rehabilitation claim in accordance with the rehabilitation procedures under the Debtor Rehabilitation and Bankruptcy Act, shall be excluded, and any large amount nonpayment City tax the imposition of which is revoked or changed because there is any reason for such revocation or change shall be excluded from large amount nonpayment City taxes within the scope of such revocation or change.

(4) Those dispositions which are taken by the head of the Gu concerned with respect to unpaid City taxes under paragraph (3) 2 shall be deemed to have been taken by the Mayor; Newly Inserted by Ordinance No. 3899, Sep. 29, 2001

3. Local income tax. <Newly Inserted by Ordinance No. 4966, Apr. 22, 2010>

(5) Notwithstanding the provisions of paragraph (1), the Mayor may directly conduct tax investigations in any of the following cases: <Newly Inserted by Ordinance No. 4577, Nov. 1, 2007>

1. In the case of any juristic person which is capitalized at not less than five billion won and which has not less than one hundred

employees;

2. In the case of any person who acquires a tax object valued at not less than five billion won;
3. In the case of any person whose tax freedom, reduction and exemption amount is not less than one hundred million won;
4. In the case of any person who acquires luxurious properties such as high-quality amusement places; and
5. In cases, other than those referred to in subparagraphs 1 through 4, in which the head of any Gu concerned deems that any local tax is unjustifiably evaded, refunded or reduced and requests investigations or which the Mayor deems necessary.

Article 7 (Extension of Time Limit for Payment)

- (1) If a person obliged to pay any City tax or other persons obliged to make the extraordinary collection intend to be granted the extension of time limit for payment under Article 26-2 of the Act, they shall submit an application provided in Article 9 of the Enforcement Rule of the Local Tax Act (hereinafter referred to as the "Enforcement Rule") to the head of any Gu having jurisdiction over the place of the payment of such City tax not later than the said time limit. Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 4380, May 4, 2006; Ordinance No. 4497, Apr. 17, 2007
- (2) The head of any Gu to whom the extension of the time limit for payment is applied for under paragraph (1) may, if he/she deems such extension to be necessary after investigation thereof, extend that time limit to the extent of any such period not exceeding three months after the day following the said time limit as is fixed by him/her. Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 4577, Nov. 1, 2007
- (3) If any person who has been granted the extension of time limit under paragraph (2) intends to be regranted such extension for any unavoidable reason, he/she shall, within the time limit which has been so extended under paragraph (2), submit an application, including documents capable of verifying those reasons for which such regrant is necessary, to the head of the Gu concerned, who may, if deemed necessary, extend the time limit within three months only one time. Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 4497, Apr. 17, 2007
- (4) If the head of any Gu concerned receives an application under paragraphs (1) and (3), he/she shall make an investigation and determination within seven days thereafter and inform the applicant of the contents thereof. <Amended by Ordinance No. 3173, Mar. 20, 1995>
- (5) If the extension of time limit is determined, the relevant additional charges shall be collected after the extended time limit expires. <Amended by Ordinance No. 3173, Mar. 20, 1995>

Article 8 (Restriction of Permission, etc.)

If the head of any Gu concerned requests the competent authorities not to grant permission, etc. under Article 25 of the Enforcement Decree of the Local Tax Act (hereinafter referred to as the "Decree"), he/she shall submit to such authorities a written request including the following. In this case, he/she shall, without any delay, inform the relevant person obliged to pay any City tax and the relevant person obliged to make the extraordinary collection. <Amended by Ordinance No. 3444, Dec. 23, 1997; Ordinance No. 4380, May 4, 2006>

1. Domicile, business place and name of the person who is under obligation to pay the said City tax;
2. Items of the said permission, etc.;
3. Reasons for restricting the said permission, etc.; and
4. Other reference matters.

Article 9 (Application for Deferment of Collection)

Any person who intends to be granted any such deferment of collection and so on as is provided for in Article 41 of the Act shall submit any such written application as is provided for in Article 16 of the Enforcement Rule to the head of any Gu having jurisdiction over the place of the payment of any relevant City tax. <Amended by Ordinance No. 3173, Mar. 20, 1995>

Article 10 Deleted. <by Ordinance No. 4182, Mar. 30, 2004>

Article 11 (Disposal of Omitted Impositions)

With respect to impositions evaded by any omission, fraud or other unjustifiable acts, the amount of money calculated by applying the tax rate of the taxable year shall be en bloc imposed and collected.

Article 12 (Submission of Documents through Head of Gu)

- (1) Written returns or reports, written applications and other documents which are submitted to the Mayor under this Ordinance shall be submitted through the head of any Gu having jurisdiction over the place of the payment of any relevant City tax.
- (2) In any case in which a report on the acquisition of any land or building is made, and a return is filed in accordance with the

provisions concerning property tax, or in the same case related to such report and return, it shall be deemed that the returns of urban planning tax and common facility tax are filed. Amended by Ordinance No. 4271, Apr. 14, 2005; Ordinance No. 4497, Apr. 17, 2007

Article 13 (Designation of Time Limit for Payment)

If the time limit for the payment of any City tax is designated, that time limit shall be so designated within fifteen days after any notice or announcement (including a notice or announcement of the payment to the secondary person who is under obligation to pay the City tax) of the payment of the said City tax is given or made respectively, except as otherwise provided in other Acts and subordinate statutes.

Article 13-2 (Methods of Serving Documents)

(1) The service of a written notice of the payment of any City tax, a written announcement of the payment of any City tax, a written demand notice of the payment of any City tax and a written peremptory notice of the payment of any City tax may be effected by delivery through the head of a Tong and the head of a Ban who are commissioned pursuant to the provisions of any relevant autonomous Gu Ordinance under Article 39-2 (1) of the Decree. In this case, allowances may be paid to the head of a Tong and the head of a Ban to such an extent as the relevant budget permits, taking into account postal rates or service quantities. <Newly Inserted by Ordinance No. 3444, Dec. 23, 1997>

(2) Notwithstanding the provisions of paragraph (1) of this Article, a written notice of the payment of any City tax whose total amount entered therein is less than three hundred thousand won, among those City taxes whose base dates and payment periods are determined and whose imposition is announced every year, may be served by ordinary mail under the proviso of Article 51-2

(1) of the Act. Amended by Ordinance No. 4497, Apr. 17, 2007

[This Article Newly Inserted by Ordinance No. 3444, Dec. 23, 1997]

Article 14 (Service by Publication)

The service by publication as is provided for in Article 52 (2) of the Act shall be made by being inserted in daily newspapers or by being posted on such bulletin boards as are provided for by rule of the Seoul Metropolitan Government.

Article 15 (City Tax Collection Subsidies)

(1) If any Gu collects City taxes and pays them to the Seoul Special Metropolitan City, the Mayor shall grant to the said Gu the collection subsidies as are provided for in Article 41 of the Decree for the expenses for disposal relevant to such collection every month: Provided, That in case of the local education tax, the collection subsidies shall be granted. <Amended by Ordinance No. 3812, Dec. 30, 2000>

(2) The collection subsidies as are provided for in paragraph (1) shall be granted on the basis of actual results of the end of each month not later than the end of the following month. <Amended by Ordinance No. 3331, Sep. 30, 1996>

Article 16 (Local Tax Deliberation Committee)

(1) There shall be established a Local Tax Deliberation Committee of the Seoul Special Metropolitan City (hereinafter referred to as the "Committee") to deliberate and resolve on applications for objections and requests for examination with respect to local taxes under Article 58 of the Decree. <Amended by Ordinance No. 3782, Sep. 25, 2000>

(2) Deleted. <by Ordinance No. 3782, Sep. 25, 2000>

(3) The Committee shall be composed of fifteen or less members, including one Chairperson. <Amended by Ordinance No. 3782, Sep. 25, 2000>

(4) The Chairperson shall be elected from among the members of the Committee, who shall be appointed or commissioned by the Mayor from among the Grade or higher public officials in charge of affairs related to local taxes and the following persons:

Amended by Ordinance No. 3542, Dec. 31, 1998; Ordinance No. 4497, Apr. 17, 2007

1. Persons whose term of service as judge, public prosecutor, judge advocate or attorney-at-law is five years or more; <Amended by Ordinance No. 3444, Dec. 23, 1997>

2. Persons whose term of service as certified public accountant or certified tax accountant is three years or more; <Amended by Ordinance No. 3444, Dec. 23, 1997>

3. Persons whose term of service as certified public appraiser is three years or more;

4. Incumbent associate professors (or corresponding position thereto) or higher who educate the jurisprudence, accounting or immovable property appraisal science at university or at college; and <Amended by Ordinance No. 3444, Dec. 23, 1997>

5. Other persons who have much professional knowledge and experience on local tax system. <Amended by Ordinance No. 3444, Dec. 23, 1997>

(5) The term of office of the commissioned members of the Committee shall be two years: Provided, That the term of office of the member who is commissioned as successor of a vacancy shall be the remainder of the term of office of his/her predecessor.

Amended by Ordinance No. 3444, Dec. 23, 1997; Ordinance No. 4577, Nov. 1, 2007

(6) If the commissioned members of the Committee attend the meeting thereof, allowances and other actual expenses incurred may be paid to them to such an extent as the relevant budget permits. <Amended by Ordinance No. 3444, Dec. 23, 1997>

(7) The organization and operation of the Committee and other necessary matters shall be provided for by rule of the Seoul Metropolitan Government. <Amended by Ordinance No. 3444, Dec. 23, 1997>

Article 16-2 (Pretax Propriety Examination Committee)

(1) There shall be established a Pretax Propriety Examination Committee of the Seoul Special Metropolitan City (hereinafter referred to as the "Propriety Examination Committee") to examine, prior to the imposition of any City tax, whether or not such imposition is legal under Article 36-3 of the Enforcement Rule. <Amended by Ordinance No. 3477, Apr. 6, 1998>

(2) The Propriety Examination Committee shall be composed of ten or less members including one Chairperson, the Chairperson shall be the Director-General of Finance, and the members shall be appointed or commissioned by the Mayor from among Grade public officials or higher in charge of affairs related to local taxes and those persons who fall under any of the following subparagraphs: Amended by Ordinance No. 3542, Dec. 31, 1998; Ordinance No. 4091, May 15, 2003; Ordinance No. 4182, Mar. 30, 2004; Ordinance No. 4577, Nov. 1, 2007

1. Former public officials of Grade or higher who took charge of the affairs related to local taxes for three years or more; <Newly Inserted by Ordinance No. 3444, Dec. 23, 1997>

2. Persons whose term of service as judge, public prosecutor, judge advocate or attorney-at-law is three years or more; <Newly Inserted by Ordinance No. 3444, Dec. 23, 1997>

3. Persons whose term of service as certified public accountant, certified tax accountant, certified public appraiser or certified judicial scrivener is three years or more; <Amended by Ordinance No. 3444, Dec. 23, 1997>

4. Incumbent assistant professors (or corresponding position thereto) or higher of the jurisprudence or any other tax affair-related science at authorized university, college or any other junior college; and <Newly Inserted by Ordinance No. 3444, Dec. 23, 1997>

5. Other persons who have such qualifications as are provided for in any rule of the Seoul Special Metropolitan City. <Newly Inserted by Ordinance No. 3444, Dec. 23, 1997>

(3) The term of office of the commissioned members of the Propriety Examination Committee shall be two years: Provided, That the term of office of the member who is commissioned as successor of a vacancy shall be the remainder of the term of office of his/her predecessor.. Newly Inserted by Ordinance No. 3444, Dec. 23, 1997; Ordinance No. 4577, Nov. 1, 2007

(4) If the commissioned members of the Propriety Examination Committee attend the meeting thereof, allowances and other actual expenses incurred may be paid to them to such an extent as the relevant budget permits. <Newly Inserted by Ordinance No. 3444, Dec. 23, 1997>

(5) If the determination period is extended under Article 36-3 (5) of the Enforcement Rule, such extension may, in writing, be determined without convening a meeting of the Propriety Examination Committee. Newly Inserted by Ordinance No. 3444, Dec. 23, 1997; Ordinance No. 4497, Apr. 17, 2007

(6) The organization and operation of the Propriety Examination Committee and other necessary matters shall be provided for by rule of the Seoul Metropolitan Government. <Amended by Ordinance No. 3782, Sep. 25, 2000>

Article 16-3 (Tax Base Deliberation Committee)

(1) There shall be established a Local Tax Base Deliberation Committee of the Seoul Special Metropolitan City to deliberate on the matters concerning the local tax base under Article 81-2 of the Decree. <Newly Inserted by Ordinance No. 3782, Sep. 25, 2000>

(2) With respect to the matters concerning the organization, operation, and so on of the Local Tax Base Deliberation Committee of the Seoul Special Metropolitan City, the provisions of paragraphs (3) through (7) of Article 16 shall apply mutatis mutandis. Newly Inserted by Ordinance No. 3782, Sep. 25, 2000; Ordinance No. 4577, Nov. 1, 2007

Article 16-4 (Local Tax Information Disclosure Deliberation Committee)

(1) There shall be established a Seoul Metropolitan Government's Local Tax Information Disclosure Deliberation Committee to deliberate on whether or not to disclose information on nonpayment of taxes of delinquent taxpayers under Article 69-2 (2) of the Act. <Amended by Ordinance No. 4497, Apr. 17, 2007>

(2) The Chairperson shall be the Vice Mayor for Administrative Affairs, and the members shall be the director of a division in charge of local tax affairs and the following persons:

1. Three persons who are appointed by the Mayor from among Grade public officials or higher who have taken charge of local tax affairs; and

2. Four persons who are commissioned by the Mayor from among those who have much knowledge and experience on laws or

local taxes.

(3) The term of office of each member referred to in paragraph (2) 2 shall be two years, and a member who is appointed or commissioned to fill a vacancy occurring prior to the expiration of the term of office of his/her predecessor shall hold office for the remainder of that term. Newly Inserted by Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

(4) If any member commissioned under paragraph (2) 2 attends a meeting, allowances and other actual expenses may be paid to him/her, to such an extent as the relevant budget permits. <Amended by Ordinance No. 4497, Apr. 17, 2007>

(5) The organization and operation of the Local Tax Information Disclosure Deliberation Committee and other necessary matters shall be provided for by rule of the Seoul Metropolitan Government. <Amended by Ordinance No. 4497, Apr. 17, 2007>

SECTION 1 Acquisition Tax

Article 17 (Reported Matters Relating to Non-taxation and Tax Reduction or Exemption)

SECTION 1 Acquisition Tax Any person who intends to be granted the reduction of acquisition tax or the freedom or exemption therefrom under Articles 107 through 110 and Chapter of the Act shall submit documents capable of verifying the following matters to the head of any Gu having jurisdiction over the place in which the relevant taxable object is located: Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

1. The domicile, residence, business place or office, and name of any person who has acquired the said taxable object;
2. The date of the acquisition;
3. The place in which an acquired article is located and the use or purpose of that acquired article; and
4. Other reference matters.

Article 18 Deleted. <by Ordinance No. 4611, Mar. 12, 2008>

Article 19 Deleted. <by Ordinance No. 3812, Dec. 30, 2000>

Article 19-2 (Tax Rate)

The acquisition tax rate as is provided for in Article 112 (6) of the Act shall be 20/1,000 of the value of the acquired article or the amount of money to be paid in yearly installments. <Newly Inserted by Ordinance No. 3444, Dec. 23, 1997>

Article 20 (Return and Payment of Acquisition Tax)

(1) Any person who acquires any such article as is subject to the imposition of the acquisition tax shall, within thirty days after such acquisition [within six months after the commencement date of inheritance, in case of the acquisition due to the said inheritance, and after the date of judicial declaration of disappearance, in case of the acquisition due to a judicial declaration of disappearance (nine months, if the taxpayer has his domicile in a foreign country, respectively)], return and pay that amount of the acquisition tax which is calculated by applying any such tax rate as is provided for in Article 112 of the Act to the base amount of the acquisition tax on that article, accompanied by relevant evidential documents including such matters as are provided for in any of the following subparagraphs, to the head of any Gu having jurisdiction over the place in which the said article is situated. Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 3444, Dec. 23, 1997; Ordinance No. 3477, Apr. 6, 1998; Ordinance No. 4182, Mar. 30, 2004; Ordinance No. 4380, May 4, 2006; Ordinance No. 4577, Nov. 1, 2007

1. Domicile, residence, business place or office, and name of the person who acquires an article subject to the imposition of the acquisition tax;
2. Date of the acquisition and grounds therefor;
3. Place in which an acquired article is located;
4. Lot number, category, area, and use or purpose of land, in case thereof;
5. Classification, age, number and volume of a standing timber, in case thereof;
6. Category, structure, floorage, total floor space, and use or purpose of a building, in case thereof;
7. Category, yearly model, and use or purpose of a vehicle or machinery and equipment, in case thereof;
8. Cabins, name, moorage places, structure, use or purpose, and gross tonnage or loading capacity of a ship, in case thereof;
9. Category of minerals, the area of mine lots, and the date and number of the registration of a mining right, in case of the mining right;
10. Category and name of fishery, the area of a fishing ground, and the date and number of a fishing license, in case of the fishing right;

11. Category, takeoff weight, loading capacity, type, and use or purpose of aircraft, in case of the acquisition thereof;
12. Name, place, owner, use period and annual use days of a golf course, riding club, condominium or sports complex in case of the acquisition of a membership card thereof;
13. Price for an acquired article and necessary expenses for such acquisition;
14. Domicile, residence, business place or office, and name of the former owner or right holder of an acquired article; and
15. Other reference matters.

(2) In any such case as is stated in paragraph (1), the return of a taxable article shall be made with its area divided according to Cities/Dos if the said taxable article is located in both the Seoul Special Metropolitan City and other Cities/Dos, and the return of a taxable article shall be made to the head of any Gu having jurisdiction over the place in which the area of the said taxable article (referring to the total area of that common building which many persons own according to their shares, in case thereof) is more large if it is located in not less than two Gu. <Amended by Ordinance No. 3173, Mar. 20, 1995>

(3) A written report of the acquisition of any immovable property due to the construction or repair of a building shall include the domicile, residence, business place or office, and name of a person who carries out such construction or repair, and in case of any other acquisition due to construction work under Article 41 of the Framework Act on the Construction Industry, the original of a contract for the said construction work shall be presented to the taxation authorities. <Amended by Ordinance No. 3812, Dec. 30, 2000; Ordinance No. 4380, May 4, 2006>

(4) If the acquisition of any immovable property under paragraph (3) of this Article falls under Article 108 and Article 109 of the Act, those documents in which the date of the destruction or demolition of a building, the reason for such destruction or demolition, and the place, structure, classification, use or purpose, and area of the building are specified shall be attached, <Amended by Ordinance No. 3173, Mar. 20, 1995>

(5) The domicile, residence, business place or office, and name of any person who changes the kinds of ships, vehicles, and machinery and equipment shall be specified in a written report of the acquisition due to such change, and written contracts, specifications and expense details for the said change shall be shown. <Amended by Ordinance No. 3444, Dec. 23, 1997>

(6) A written report of the acquisition of an installation under Article 76 of the Decree shall include the classification, acquisition value and construction date of the said installation and other necessary matters and shall be submitted to the head of any Gu concerned. Amended by Ordinance No. 3812, Dec. 30, 2000; Ordinance No. 4577, Nov. 1, 2007

(7) A written report of the acquisition due to any alteration to the categories of land shall include the categories, areas, current market prices and locations of land and the domiciles, residences and names of owners thereof before and after such alteration and the date of virtual alteration to those categories, and a written contract and expense details for the said alteration shall be submitted.

(8) An oligopolistic shareholder who is deemed to be an acquirer under Article 105 (6) of the Act shall, within thirty days after acquiring the shares in question, make report to the head of any Gu having jurisdiction over any place in which the acquired articles are located, accompanied by relevant evidential documents including such matters as are provided for in any of the following subparagraphs:

1. The place in which the head office and other branch offices of the juristic person are located;
2. The list of shareholders or employees (including modified contents)
3. The date and cause of the acquisition;
4. The inventory of property;
5. The matters which fall under subparagraphs of paragraph (1);
6. The base amount of the acquisition tax and grounds for the calculation thereof; and
7. Other reference matters.

(9) If an article on which acquisition tax has been imposed is subject to the application of the tax rate referred to in Article 112 (2) or (3) of the Act not later than five years after the acquisition of such article, any difference between the amount of acquisition tax obtained by applying such tax rate and that which has already been paid shall, not later than thirty days after the date referred to in Article 86-3 of the Decree, be returned and paid to the head of any Gu having jurisdiction over the place in which such article is located. Amended by Ordinance No. 3299, May 20, 1996; Ordinance No. 4182, Mar. 30, 2004; Ordinance No. 4497, Apr. 17, 2007

Article 21 (Application for Exemption from Acquisition Tax on Those Forest Trees Which Are Used for Mines)

If any person who has acquired those forest trees which are used for a mine intends to be exempted from the acquisition tax under Article 285 (1) of the Act, he/she shall submit a written report in which such matters as are provided for in any of the following subparagraphs are entered to the head of any Gu concerned together with those documents which verify the person who establishes a mining right or who operates the said mine and other relevant documents, such as a written agreement for such acquisition, a written permission for the deforestation, and so on. <Amended by Ordinance No. 3173, Mar. 20, 1995>

1. The residence, domicile, and name of any person who has acquired those forest trees which are used for a mine;
2. The place in which an acquired article is located;
3. The date of the acquisition, that of permission for deforestation, and the period of the deforestation;

4. The classification, age, number and volume of the said forest trees;
5. Other reference matters.

Article 22 Deleted. <by Ordinance No. 3072, Mar. 15, 1994>

Article 23 Deleted. <by Ordinance No. 3812, Dec. 30, 2000>

Article 23-2 (Tax Rates on Registration of Immovable Property)

Registration tax rates referred to in Article 131 (5) of the Act shall be as follows:

1. Acquisition of ownership by inheritance:
 - (a) Farmland: 3/1,000 of the value thereof; and
 - (b) Others: 8/1,000 of the value thereof;
2. Gratuitous acquisition of ownership other than that referred to in subparagraph 1: 15/1,000 of the value of the relevant immovable property: Provided, That when any nonprofit business operator referred to in Article 127 (1) 1 of the Act acquires ownership of that property, the registration tax rate shall be 8/1,000 of the value thereof;
3. Acquisition of ownership other than those referred to in subparagraphs 1 and 2:
 - (a) Farmland: 10/1,000 of the value thereof; and
 - (b) Others: 20/1,000 of the value thereof;
4. Preservation of ownership: 8/1,000 of the value of the relevant immovable property;
5. Partition of any immovable property which is co-owned, owned through a partnership relationship or owned by a collective body: 3/1,000 of the value of the immovable property acquired after such partition;
6. Establishment and transfer of a real right and a lease right other than ownership:
 - (a) Superficies: 2/1,000 of the value of the relevant immovable property;
 - (b) Mortgage: 2/1,000 of the amount of the relevant credit;
 - (c) Easement: 2/1,000 of the value of the relevant dominant tenement;
 - (d) Right to lease on a deposit basis: 2/1,000 of the amount of deposit; and
 - (e) Lease right: 2/1,000 of the amount of rent a month;
7. Request for auction, provisional seizure, provisional disposition, and provisional registration:
 - (a) Request for auction, provisional seizure, and provisional disposition: 2/1,000 of the amount of the relevant credit; and
 - (b) Provisional registration: 2/1,000 of the value of the relevant immovable property; and
8. Registration other than those referred to in subparagraphs 1 through 7: three thousand won per registration.

[This Article Newly Inserted by Ordinance No. 4497, Apr. 17, 2007]

Article 23-3 (Return and Payment of Registration Tax)

Any person who intends to register or record an article subject to the imposition of registration tax shall, prior to application for such registration or record, return and pay, to the head of any Gu having jurisdiction over the place in which such article is located, the amount of registration tax obtained by applying the tax rate referred to in any of Articles 131 through 143, 145 and 146 of the Act to the amount of the tax base referred to in Article 130 of the Act, accompanied by relevant evidential documents similar to those referred to in Article 20 of this Ordinance. <Amended by Ordinance No. 4577, Nov. 1, 2007>

[This Article Newly Inserted by Ordinance No. 4497, Apr. 17, 2007]

SECTION 2 Registration Tax

Article 24 (Reported Matters Relating to Non-taxation and Tax Reduction or Exemption)

SECTION 2 Registration Tax Any person who intends to be granted the reduction of registration tax or the freedom or exemption therefrom under Articles 127, 127-2 and 128 and Chapter of the Act shall submit documents capable of verifying the following matters to the head of any Gu having jurisdiction over the place in which the relevant taxable object is located: Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

1. The domicile, residence, business place or office, and name of any person who make a registration or record;
2. The date of the acquisition;
3. The place in which a registered or recorded article is located and the use or purpose of that registered or recorded article; and
4. Other reference matters.

Article 25 (Reduction of Registration Tax on That Immovable Property Which Is Acquired for Direct Use for Purchase and Sale Business and so on)

The provisions of Article 18 of this Ordinance shall apply mutatis mutandis to the scope and rate of reduction with respect to any such purchase and sale business and so on as is provided for in Article 266 (3) of the Act. <Amended by Ordinance No. 3299, May 20, 1996>

SECTION 3 Per Capita Inhabitant Tax

Article 26 (Tax Rates)

SECTION 3 Per Capita Inhabitant TaxThe per capita inhabitant tax rates under Article 176 (1) 1 (a) and (3) of the Act shall be as follows: Amended by Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4966, Apr. 22, 2010

1. An individual: <Amended by Ordinance No. 3244, Dec. 30, 1995>

(a) An individual whose domicile is in Seoul: four thousand eight hundred won; and

(b) An individual whose place of business is located in Seoul: fifty thousand won; and

2. A juristic person: <Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 4497, Apr. 17, 2007>

ClassificationTax Rates

A juristic person whose capital or investment amount (referring to the capital or investment amount as of the tax base date; hereafter the same shall apply in this Article) exceeds ten billion won, in which case the number of employees (referring to those provided for in subparagraph 500,000 won 9 of Article 176-8 of the Act; hereafter the same shall apply in this Article) in its place of business (hereafter referred to as the "office and so on" in this Article) exceeds one hundred persons as of the tax base date;

A juristic person whose capital or investment amount is more than five billion but not more than ten billion won, in which 350,000 won case the number of employees in its place of business exceeds one hundred persons as of the tax base date;

A juristic person whose capital or investment amount exceeds five billion won, in which case the number of employees in its place of business is not more than one hundred persons as of the tax base date or a juristic person whose capital or 200,000 won investment amount is more than three billion but not more than five billion won, in which case the number of employees in its place of business exceeds one hundred persons as of the tax base date;

A juristic person whose capital or investment amount is more than three billion but not more than five billion won, in which case the number of employees in its place of business is not more than one hundred persons as of the tax base date 100,000 won or a juristic person whose capital or investment amount is more than one billion but not more than three billion won, in which case the number of employees in its place of business exceeds one hundred persons as of the tax base date;

Other juristic persons; 50,000 won

SECTION 3-4 Pro Rata Local Income Tax

Article 27 (Tax Rates)

SECTION 3-4 Pro Rata Local Income TaxThe rates of the pro rata local income tax under Article 176-12 (2) of the Act shall be as follows: <Newly Inserted by Ordinance No. 4966, Apr. 22, 2010>

Income tax at bracket rates.

10/100 of income tax amount of corporate tax.

10/100 of corporate tax amount.

SECTION 4 Vehicle Tax

Article 28 (Tax Base and Tax Rates)

SECTION 4 Vehicle Tax(1) The rate of vehicle tax (referring to the annual tax amount per vehicle) shall be as follows: Amended by Ordinance No. 4271, Apr. 14, 2005; Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

1. Automobiles:

Business UseNon-business Use

DisplacementTax Amount per c. c. DisplacementTax Amount per c. c.

1,000 c. c. or less	18 won	800 c. c. or less	80 won
1,600 c. c. or less	18 won	1,000 c. c. or less	100 won
2,000 c. c. or less	19 won	1,600 c. c. or less	140 won
2,500 c. c. or less	19 won	2,000 c. c. or less	200 won
more than 2,500 c. c.	24 won	more than 2,000 c. c.	220 won

1-2. The annual amount of vehicle tax on an automobile the age (referring to that provided for in Article 146-3 (2) of the Decree; hereafter the same shall apply in this subparagraph) of which is not less than three years, among the automobiles for non-business use provided for in subparagraph 1 of this paragraph, shall be the sum of the first half-yearly portion (referring to the portion during the period from January to June inclusive) and the second half-yearly portion (referring to the portion during the period from July to December inclusive) of the amount of automobile tax calculated by the following formula, notwithstanding the provisions of subparagraph 1 of this paragraph. In this case, with respect to an automobile the age of which exceeds twelve years, its age shall be deemed to be twelve years:

The amount of vehicle tax per automobile during each half of the year in question = $A/2 - (A/2 \times 5/100) (n-2)$

A: Annual amount of vehicle tax provided for in subparagraph 1.

n: Age of automobile ($2 \leq n \leq 12$)

2. Other automobiles:

Business UseNon-business Use

20,000 won100,000 won

3. Omnibuses:

ClassificationBusiness UseNon-business Use

Express bus	100,000 won-
Large-size chartered bus	70,000 won-
Small-size chartered bus	50,000 won-
Other large-size bus	42,000 won115,000 won
Other small-size bus	25,000 won 65,000 won

4. Trucks:

Loading Capacity	Business Use	Non-business Use
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1,000kg or less	6,600 won	28,500 won
2,000kg or less	9,600 won	34,500 won
3,000kg or less	13,500 won	48,000 won
4,000kg or less	18,000 won	63,000 won
5,000kg or less	22,500 won	79,500 won
8,000kg or less	36,000 won	130,500 won
10,000kg or less	45,000 won	157,500 won

With respect to any truck the loading capacity of which exceeds ten thousand kilograms, the annual amount of vehicle tax per truck shall be the amount obtained both by adding ten thousand won if such truck is used for business and by adding thirty thousand won if such truck is not used for business to that amount of vehicle tax which is applied to the truck the loading capacity of which is not more than ten thousand kilograms every time when such loading capacity exceeds ten thousand kilograms.

5. Special vehicles:

Classification	Business Use	Non-business Use
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Large-size special vehicle	36,000 won	157,500 won
Small-size special vehicle	13,500 won	58,500 won

6. Small-size vehicles with three wheels or less:

Business Use	Non-business Use
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3,300 won	18,000 won
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(2) The term "business use" used in paragraph (1) means any use for the general demand after obtaining a license under Acts and subordinate statutes related to automobile transportation business, and the term "non-business use" means any use for the purpose other than that of business of an individual or corporation or for the public purpose by the State or a local government.

SECTION 4-2 Driving Tax

Article 29 (Confirmation of Payment of Driving Tax)

SECTION 4-2 Driving Tax(1) The Mayor shall receive the driving tax from the Mayor of the Ulsan Metropolitan City every month and confirm whether or not the proportionally divided and calculated amount of the said driving tax is accurate.

(2) If it is confirmed that the proportionally divided and calculated amount of the driving tax fails to be divided and calculated proportionally in accordance with the Local Tax Act and its subordinate statutes, the Mayor shall, without any delay, raise an objection to the Mayor of the Ulsan Metropolitan City and require the correction thereof of him/her. <Newly Inserted by Ordinance No. 3695, Dec. 31, 1999>

SECTION 5 Local Consumption Tax

Article 30 (Verification of Payment of Local Consumption Act)

SECTION 5 Local Consumption TaxThe Mayor shall, when he/she receives the payment of the local consumption tax pursuant to Article 159-7 (2) of the Act, verify whether the pro rata tax amount is correct and shall, if the pro rata tax amount does not conform to the pro rata tax amount prescribed by Acts and subordinate statutes governing local taxes, correct the amount immediately.

<Newly Inserted by Ordinance No. 4966, Apr. 22, 2010>

Article 31 Deleted. <by Ordinance No. 4966, Apr. 22, 2010>

Article 32 Deleted. <by Ordinance No. 4966, Apr. 22, 2010>

Article 33 Deleted. <by Ordinance No. 3812, Dec. 30, 2000>

Article 34 Deleted. <by Ordinance No. 3812, Dec. 30, 2000>

Article 35 Deleted. <by Ordinance No. 3812, Dec. 30, 2000>

Article 36 Deleted. <by Ordinance No. 3812, Dec. 30, 2000>

Article 37 Deleted. <by Ordinance No. 3812, Dec. 30, 2000>

Article 38 Deleted. <by Ordinance No. 3812, Dec. 30, 2000>

SECTION 6 Excise Tax on Tobacco

Article 39 (Matters Subject to Report by Person Who Carries Tobacco to Any Other Place without Paying Excise Tax Thereon and by Any Other Person Who Is Exempted from Imposition of That Excise Tax)

SECTION 6 Excise Tax on Tobacco Any person who intends to carry tobacco to any other place without paying the excise tax thereon under Article 231 of the Act or who intends to be exempted from the imposition of that excise tax under Article 232 of the Act, shall submit those documents which are able to verify such matters as are referred to in any of the following subparagraphs to the Mayor who has jurisdiction over any manufacturing place of the said tobacco or bonded zone: <Amended by Ordinance No. 4577, Nov. 1, 2007>

1. The domicile, residence, business place or office, and name of the person who is under obligation to pay the excise tax on tobacco;
2. The reasons for carrying tobacco to any other place without paying the excise tax thereon or being exempted from imposition of that excise tax and evidential documents relating thereto; and
3. Other reference matters.

Article 40 (Obligation to Make An Entry in Book)

Any person who manufactures tobacco or who imports and sells tobacco shall enter the matters concerning any manufacture, importation, distribution for sale and so on of tobacco in books and keep them for five years.

SECTION 7 Butchery Tax

Article 41 (Tax Base)

SECTION 7 Butchery Tax The butchery tax base shall be examined and determined by the Mayor on the basis of the market price as of January 1 and July 1 every year. <Amended by Ordinance No. 4182, Mar. 30, 2004>

Article 42 (Tax Rates)

The butchery tax rates shall be as follows:

1. Cattle : 10/1,000 of the market price for cattle to be butchered; and
2. Pig : 10/1,000 of the market price for pigs to be butchered.

Article 43 (Method of Collection)

The butchery tax shall be collected by an extraordinary collection method: Provided, That if it is difficult to collect the butchery tax

by the extraordinary collection method, it shall be collected by an ordinary collection method within any such fixed time limit for payment as does not exceed fifteen days.

Article 44 (Designation of Person Who Is under Obligation to Make Extraordinary Collection)

(1) If cattle or pigs are butchered in a slaughterhouse, any person who manages the slaughterhouse shall be designated as the person who is under obligation to make the extraordinary collection, the butchery tax shall be imposed and collected every time when cattle or pigs are butchered.

(2) Any person for whom the collection of the butchery tax is convenient shall be designated as the person who is under obligation to make the extraordinary collection and collect the said butchery tax, if the head of any Gu concerned deems it necessary to do so or if cattle or pigs are butchered in any place other than a slaughterhouse. <Amended by Ordinance No. 4182, Mar. 30, 2004>

Article 45 (Payment Simultaneous with Return)

(1) A person obliged to make the extraordinary collection of the butchery tax shall, not later than the fifth day of each month, draw up a written return under Article 104-2 of the Enforcement Rule, enter the number of such butchered cattle or pigs as are subject to the butchery tax collected or to be collected during the preceding month, the butchery tax base amount, the butchery tax amount, and other matters deemed necessary in the written return, submit the said written return to the head of any Gu concerned, and meet the payment money: Provided, That a person obliged to make the extraordinary collection of the butchery tax on cattle or pigs butchered in any place other than a slaughterhouse shall collect the butchery tax every time when the said cattle or pigs are butchered and make payment without any delay. <Amended by Ordinance No. 4577, Nov. 1, 2007>

(2) If a person obliged to make the extraordinary collection under paragraph (1) discontinues or suspends the management of a slaughterhouse, he/she shall, without any delay, return and pay the butchery tax collected or to be collected not later than the date on which he/she so discontinues or suspends the management of a slaughterhouse, notwithstanding the provisions of paragraph (1).

Article 46 (Determination and Rectification of Tax Amount)

(1) If a person obliged to make the extraordinary collection of butchery tax fails to make a return provided in Article 45 or is deemed to make an unjustifiable return, the head of the Gu concerned shall determine or rectify the amount of butchery tax. <Amended by Ordinance No. 4497, Apr. 17, 2007>

(2) If the head of any Gu concerned determines or rectifies the amount of the butchery tax under paragraph (1), he/she shall, without any delay, inform a person obliged to make the extraordinary collection of the relevant butchery tax of such determined or rectified amount of the butchery tax.

Article 47 (Additional Tax Amount)

If a person obliged to make the extraordinary collection neither returns nor pays the amount of the butchery tax determined or rectified under Articles 45 and 46, the head of any Gu concerned shall collect any other such amount of the butchery tax as calculated by adding the determined or rectified amount of the butchery tax to the amount of money equivalent to 10/100 thereof from the person obliged to make the extraordinary collection not later than the time limit for payment not exceeding fifteen days.

Article 48 (Obligation to Keep Book)

(1) Any person who manages a slaughterhouse shall enter those matters which are provided for in any of the following subparagraphs in a book:

1. The date of butchery;
2. The domicile, residence, business place or office, and name of a butcherer:
3. The number of cattle or pigs subject to the butchery tax according to their classification, the butchery tax base amount and the corresponding butchery tax;
4. The number of prepared receipts and delivered receipts and the date of such preparation and delivery; and
5. Other reference matters.

(2) The head of any Gu concerned may, if deemed necessary, have those persons who manage slaughterhouses return all or part of those matters which are entered in a book under paragraph (1).

(3) Those persons who manage slaughterhouses shall keep any such book as is provided for in paragraph (1) for two years.

SECTION 8 Special Metropolitan City Property Tax

Article 49 (Return and Payment)

SECTION 8 Special Metropolitan City Property Tax(1) The persons obliged to pay the leisure tax shall, not later than the tenth day of the month following that which includes the sales date of winner voting tickets, winning horse voting tickets and so on with respect to the taxable objects as are provided for in Article 152 of the Act such as a bicycle racing, a motorboat racing and a horse racing (hereafter referred to as the “bicycle racing and so on” in this Section), submit any such written return and payment as is provided for in Article 56-2 of the Enforcement Rule to the head of any Gu having jurisdiction over the place in which the relevant bicycle racing ground and so on or ticket office outside such ground is located, and return and pay the said leisure tax. <Amended by Ordinance No. 3977, Mar. 20, 2002; Ordinance No. 4182, Mar. 30, 2004>

(2) If a written return provided in paragraph (1) is not submitted or is deemed unreasonable, the head of any Gu concerned shall make investigation thereinto, determine the leisure tax base amount and the leisure tax amount, and determine or rectify the leisure tax base amount and the leisure tax amount.

(2) If the head of any Gu concerned determines or rectifies the leisure tax base amount and the leisure tax amount under paragraph (1), he/she shall, without any delay, inform the persons obliged to make the extraordinary collection of the relevant leisure tax of such determined or rectified leisure tax base amount and leisure tax amount.

(3) If the head of any Gu concerned determines or rectifies the leisure tax base amount and the leisure tax amount under paragraph (2), he/she shall, without any delay, inform the persons obliged to pay the relevant leisure tax of such determined or rectified leisure tax base amount and leisure tax amount. <Amended by Ordinance No. 3072, Mar. 15, 1994>

Article 50 (Obligation to Keep Book)

(1) The persons obliged to pay the leisure tax shall enter in a book such matters concerning the management and operation of the bicycle racing and so on as are provided for in any of the following subparagraphs and keep the book: <Amended by Ordinance No. 3977, Mar. 20, 2002>

1. The methods and categories of winner voting, winning horse voting, and so on, and the number and amount of those voting tickets which are issued on sale according to their denominations; and <Amended by Ordinance No. 3977, Mar. 20, 2002>
2. The amount of the leisure tax as is provided for in Article 155 of the Act. <Amended by Ordinance No. 3977, Mar. 20, 2002>

Article 51 (Base, etc. of Special Metropolitan City Property Tax)

The matters relating to the base, rate, date of payment, etc. of any Special Metropolitan City property tax under Article 6-2 of the Act shall be provided for by ordinance of the autonomous Gu in which the object subject to such property tax is located.

[This Article Newly Inserted by Ordinance No. 4577, Nov. 1, 2007]

Article 52 (Grant of Special Metropolitan City Property Tax)

The Mayor shall equally grant the total amount of Special Metropolitan City property tax to the autonomous Gus under his/her jurisdiction as common property tax transfer money under Article 6-3 of the Act: Provided, That when such grant is of no practical use because the amount of collection is small or when refunded, such total amount shall, after the settlement, be granted to such autonomous Gus, taking into account the actual results of collection.

[This Article Newly Inserted by Ordinance No. 4577, Nov. 1, 2007]

Article 52-2 (Procedures, etc. for Granting Common Property Tax Transfer Money)

(1) Any common property tax transfer money referred to in Article 52 shall be granted to the autonomous Gus until the month following that in which any Special Metropolitan City property tax is collected.

(2) If the Mayor intends to grant any common property tax transfer money under paragraph (1), he/she shall communicate a decision on such grant to the heads of the autonomous Gus under his/her jurisdiction. In this case, he/she shall prepare the standards for the amount of such grant and the details for each such autonomous Gu and send them to such heads.

[This Article Newly Inserted by Ordinance No. 4577, Nov. 1, 2007]

SECTION 1 Urban Planning Tax

Article 53 (Person Who Is under Obligation to Pay Urban Planning Tax, etc.)

SECTION 1 Urban Planning TaxThe urban planning tax shall, in accordance with Article 195 of the Decree, be imposed upon any person who owns any land, building or house in an urban area referred to in the National Land Planning and Utilization Act as of

the base date of the said urban planning tax and who is entered as an owner of such land, building or house in a property tax assessment register which is, in accordance with Article 195 of the Act, kept by the Gu having jurisdiction over the place where such land, building or house is situated (hereinafter referred to as an "assessment register of the property tax"). Amended by Ordinance No. 3299, May 20, 1996; Ordinance No. 4131, Jul. 25, 2003; Ordinance No. 4182, Mar. 30, 2004; Ordinance No. 4271, Apr. 14, 2005; Ordinance No. 4380, May 4, 2006; Ordinance No. 4577, Nov. 1, 2007

Article 54 (Public Notification of Areas Subject to Imposition of Urban Planning Tax)

(1) The Mayor shall notify the public of those areas which are subject to the imposition of the urban planning tax after being passed a resolution therefor by the Seoul Metropolitan Council.

(2) In case that the Mayor changes or adds areas subject to the imposition of the urban planning tax, the provisions of paragraph (1) shall apply.

Article 55 (Those Matters Which Shall Be Reported by Such Persons As Are Subject to Non-taxation and Tax Reduction or Exemption)

Any person who intends to be granted the reduction of the urban planning tax or the freedom or exemption therefrom under Article 238-2, Article 287 and Article 288 of the Act, shall submit to the head of any Gu concerned those documents which are able to verify such matters as are provided for in any of the following subparagraphs not later than the urban planning tax base date:

Amended by Ordinance No. 3299, May 20, 1996; Ordinance No. 4182, Mar. 30, 2004; Ordinance No. 4271, Apr. 14, 2005; Ordinance No. 4577, Nov. 1, 2007

1. The domicile, residence, business place or office, and name of any relevant owner;
2. The place in which any relevant land is situated, and the lot number, area, and use or purpose of that land;
3. The place in which any relevant building or house is situated, and the category, structure, floorage, total floor space, and use or purpose of such building or house;
4. The date of the establishment and change of precincts of any relevant Protestant church, Catholic church, Buddhist temple and so on and the time when they begin to be directly used for their inherent religious purpose as well as for other sacrificial rites and memorial services; and
5. The time when any relevant taxable object begins to be directly used for any charity, science and education, art, or other public interests.

Article 56 (Report and Announcement of Discontinuance of Use of Land or Building for Public Use or Public Utilities)

(1) If there is no reason for a person who has been free of or exempted from urban planning tax or who has been granted any reduction therein under Articles 238-2, 287 and 288 of the Act to be free of or exempted from the said urban planning tax or to be granted such reduction, the user of any relevant land, building or house shall, without delay, present to the head of the Gu concerned the matters relating to that land, building or house which shall be reported under Article 55 of this Ordinance, the date of the discontinuance of its use for public utilities, and other necessary matters. Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 4182, Mar. 30, 2004; Ordinance No. 4271, Apr. 14, 2005; Ordinance No. 4497, Apr. 17, 2007

(2) If the head of a Gu concerned receives a report under paragraph (1) or confirms the discontinuance of the use of any relevant land, building or house for public use or public utilities by making investigation thereon failing such report, he/she shall, without any delay, arrange the assessment register of the property tax in order and inform the persons obliged to pay the urban planning tax.

<Amended by Ordinance No. 4271, Apr. 14, 2005>

Article 57 (Designation of Tax Payment Manager and Report Thereon)

(1) If the persons obliged to pay the urban planning tax neither use directly, nor profit from, any relevant land, building or house, other persons who use or profit from that land, building or house shall be designated as the managers of the payment of the urban planning tax, and a written report on such designation shall be submitted to the head of a Gu concerned not later than ten days after being so designated. If the managers of the payment of the urban planning tax and the reported matters are changed, a written report on the designation of those managers shall be submitted to the head of a Gu concerned not later than ten days after being so changed. <Amended by Ordinance No. 4271, Apr. 14, 2005>

(2) Failing any such report as is provided for in paragraph (1), the head of a Gu concerned may designate a person who uses or profits from any relevant land, building or house as the manager of the payment of the urban planning tax. In such case, the head of a Gu concerned shall, without any delay, inform the person who is designated as the said manager of such designation.

<Amended by Ordinance No. 4271, Apr. 14, 2005>

Article 58 (Imposition of Urban Planning Tax According to Actual Conditions)

If the registered conditions in the public book and the actual conditions of those articles which are subject to the imposition of the urban planning tax are different from each other, the said urban planning tax shall be imposed according to such actual conditions: Provided, That the urban planning tax shall be imposed upon any land in a zone as is provided for in any of the following subparagraphs in which any such project as is referred to in Article 109 (3) of the Act is de facto completed according to lots of that land and any construction work is possible thereby and which is, in turn, deemed to be a site, among such lands as are provided for in the same paragraph of the same Article of the Act:

1. Land compartmentalization rearrangement project districts;
 2. Housing redevelopment and rearrangement project or urban environment maintenance and improvement project districts; and
- <Amended by Ordinance No. 4167, Dec. 30, 2003>
3. Development-prearranged land compartmentalization project districts.

Article 59 (Tax Rate)

The urban planning tax rate shall be 1.4/1000. <Amended by Ordinance No. , May 28, 2009>

Article 60 (Payment Notice, Imposition or Collection of Tax)

The notice of the payment of the urban planning tax shall be given by a written notice of the payment of the property tax in which the matters concerning the payment of both taxes are entered, and the imposition and collection of the urban planning tax shall be followed by referring to the practices of imposition and collection of the property tax. <Amended by Ordinance No. 4271, Apr. 14, 2005>

Article 61 (Obligation to Make Report)

(1) In the following cases, the persons obliged to pay urban planning tax shall, not later than thirty days, submit a report including the matters relating to the place in which the relevant building is located as well as the construction date, lot number, structure, use or purpose, the number of floors and area of that building to the head of any Gu having jurisdiction over such place: Amended by Ordinance No. 4271, Apr. 14, 2005; Ordinance No. 4497, Apr. 17, 2007

1. In case that the relevant building or house is constructed, extended or reconstructed;
2. In case that the relevant building or house is destroyed or is not capable of being used;
3. In case that the relevant building or house which is free of the urban planning tax becomes that which is subject to the imposition thereof;
4. In case that the relevant building or house which is subject to the imposition of the urban planning tax becomes that which is free thereof;
5. In case that the structure, use or purpose of the relevant building or house is changed or the number of floors or area thereof is increased or decreased; and
6. In case that the relevant land, building or house is taken over, or the domicile or name of its owner is changed.

(2) If the persons obliged to pay the urban planning tax equip the relevant structures, buildings or constructions with special appurtenant facilities, they shall, not later than thirty days after they do so, submit any such written report as includes the date of such equipment and the category and outline of the special appurtenant facilities to the head of any Gu having jurisdiction over the place in which those relevant structures, buildings or constructions are situated.

(3) If the persons obliged to pay the urban planning tax make a return of the property tax to the head of a Gu concerned under Article 194 of the Act, it shall be deemed that the said return is made under this Article. <Amended by Ordinance No. 4271, Apr. 14, 2005>

(4) If the de facto category of land is changed regardless of the category of land which is entered in an official cadastral book, the persons obliged to pay the urban planning tax shall, not later than thirty days after being so changed, submit to the head of a Gu concerned any such written report as includes the place where the said land is situated, the lot number, category and area thereof, the date of such change, and other necessary matters. <Amended by Ordinance No. 4271, Apr. 14, 2005>

Article 62 (Ex Officio Entry in Assessment Register)

If the persons obliged to pay the urban planning tax do not submit any such written return as is provided for in Article 61, the head of a Gu concerned shall designate other persons who are deemed to be the owners of the relevant land, buildings or houses as the persons obliged to pay the urban planning tax, make an ex officio entry in the assessment register of the property tax and inform the persons obliged to pay the urban planning tax. <Amended by Ordinance No. 4271, Apr. 14, 2005>

Sub-section 1 Common Fire Fighting Facility Tax

Article 63 (Person Who Is under Obligation to Pay Common Fire Fighting Facility Tax)

Sub-section 1 Common Fire Fighting Facility Tax(1) The common facility tax which shall be levied on any fire fighting facility shall be imposed upon those persons who own buildings provided for in subparagraph 2 of Article 180 of the Act (including buildings belonging to houses provided for in subparagraph 3 of Article 180 of the Act) or ships provided for in subparagraph 4 of Article 180 of the Act (a Gu which does not own fireboats shall be excluded) as of the common facility tax base date and who are entered as the owners of those buildings or ships in the assessment register of the property tax of a Gu having jurisdiction over the place where those buildings or ships are situated. <Amended by Ordinance No. 4271, Apr. 14, 2005>

(2) In any case as stated in paragraph (1), the common fire fighting facility tax shall, if there exists any change in the right of any such person as is entered in an assessment register of the property tax due to the transfer of that right or other reasons or if he/she is not entered in the said assessment register of the property tax, be imposed upon the de facto owner.

(3) If it is impossible to know the owner of any relevant taxable object because it is not obvious who has the ownership thereof, the common fire fighting facility tax shall be imposed upon the user of the relevant taxable object.

Article 64 (Areas Which Are Subject to Imposition of Common Fire Fighting Facility Tax)

Those areas which are subject to the imposition of the common fire fighting facility tax shall be all the fire fighting administration jurisdictions within administrative districts of Seoul.

Article 64-2 (Tax Rates)

(1) The amount of the common fire fighting facility tax shall be any such amount of money as is calculated by applying the following tax rates to the tax bases as are provided for in Article 240 of the Act. <Amended by Ordinance No. , May 28, 2009>

Tax BasesTax Rates

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not more than six million won	0.4/1000
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more than six million	2,400 won	0.5/1000 of the amount of money
but not more than thirteen million won	exceeding six million won	

more than thirteen million	5,900 won	0.6/1000 of the amount of money
but not more than twenty-six million won	exceeding thirteen million won	

more than twenty-six million	13,700 won	0.8/1000 of the amount of money
but not more than thirty-nine million won	exceeding twenty-six million won	

more than thirty-nine million	24,100 won	1.0/1000 of the amount of money
but not more than sixty-four million won	exceeding thirty-nine million won	

more than sixty-four million won	49,100 won	1.2/1000 of the amount of money
exceeding sixty-four million won		

[This Article Newly Inserted by Ordinance No. 3977, Mar. 20, 2002]

(2) The rate of the common fire fighting facility tax with respect to those fire-hazardous buildings which are provided for in Article 199-2 of the Decree, such as oil reservoirs, filling stations, oil refineries, department stores, hotels, amusement centers, theaters, and four-storied or higher buildings, shall be 200/100 of any such tax rate as is provided for in paragraph (1) of this Article.

Article 65 (Those Matters Which Shall Be Reported by Such Persons As Are Subject to Non-taxation and Tax Reduction or Exemption)

Any person who intends to be granted the reduction of the common fire fighting facility tax or the freedom or exemption therefrom under Article 242 and Chapter of the Act, shall, not later than the common fire fighting facility tax base date, submit those documents which are able to verify such matters as are provided for in any of the following subparagraphs to the head of any Gu having jurisdiction over the place in which the relevant taxable objects are located: <Amended by Ordinance No. 4577, Nov. 1, 2007>

1. The domicile, residence, business place or office, and name of any relevant owner;
2. The place in which any relevant building is situated, and the category, structure, floorage, total floor space, and use or purpose of that building;
3. The date of the establishment and change of precincts of any relevant Protestant church, Catholic church, Buddhist temple and so on and the time when they begin to be directly used for their inherent religious purpose as well as for other sacrificial rites and memorial services;
4. The time when any relevant taxable object begins to be directly used for any charity, science and education, art, or other public interests; and
5. The quality, name, moorage places, structure, use or purpose, and gross tonnage or loading capacity of any relevant ship;

Article 66 (Report and Announcement of Discontinuance of Use of Buildings or Ships for Public Use or Public Utilities)

(1) If there comes not to exist any reason for any person who has been free of the common facility tax under Article 242 (1) of the Act to be so free of the said common facility tax, he/she shall announce those matters which are subject to a report on any relevant building or ship under Article 65 of this Ordinance, the date of the discontinuance of use of the relevant building or ship for public use or public utilities, and other necessary matters to the head of any Gu having jurisdiction over the place in which the said relevant building or ship is located. <Amended by Ordinance No. 3299, May 20, 1996>

(2) If the head of any Gu concerned receives a report as is provided in paragraph (1) or identifies the discontinuance of use of any relevant building or ship for public use or public utilities by making investigation thereinto failing such report, he/she shall, without any delay, arrange an assessment register of the property tax in order and inform the persons obliged to pay the common facility tax thereof.

Article 67 (Designation of Tax Payment Manager and Report Thereon)

(1) If the persons obliged to pay the common facility tax neither directly use nor profit from any relevant building or ship, other persons who use and profit from the relevant buildings or ships shall be designated as the managers of the payment of the said common facility tax, and a written report on such designation shall be submitted to the head of any Gu concerned not later than ten days after being so designated. The same shall apply if the said managers are changed and if the reported matters are modified.

(2) If the head of any Gu concerned receives a report as is provided in paragraph (1) or if there is no report, he/she may designate any person who uses and profits from any relevant building or ship as a manager of the payment of the common facility tax. In this case, the said head shall, without any delay, inform the person who is designated as that manager of such designation.

Article 68 (Imposition of Common Facility Tax According to Actual Conditions)

If the registered conditions in the public book and the actual conditions of those articles which are subject to the imposition of the common facility tax are different from each other, the said common facility tax shall be imposed according to such actual conditions.

Article 69 (Payment Notice, Imposition or Collection of Tax)

(1) The notice of the payment of the common facility tax shall be given by a written notice of the payment of the property tax in which the matters concerning the payment of the said common facility tax and property tax are entered, and the imposition or collection of the common facility tax shall be followed by referring to the practices of that of the property tax.

(2) If the head of any Gu concerned intends to collect the common facility tax, he/she shall issue any such written notice of the payment thereof as includes the respective corresponding base amounts of the said common facility tax according to the classification of any relevant building and ship and the total amount thereof at least five days prior to the commencement of the period of that payment.

Article 70 (Obligation to Make Report on Buildings)

(1) In the following cases, the persons obliged to pay common facility tax shall, not later than thirty days, submit a report including the matters relating to the place in which the relevant building is located as well as the construction date, structure, use or purpose, the number of floors and area of that building to the head of any Gu having jurisdiction over such place: <Amended by Ordinance No. 4497, Apr. 17, 2007>

1. In case that the relevant building is constructed, extended or reconstructed;
2. In case that the relevant building is destroyed or is not capable of being used;
3. In case that the relevant building which is free of the urban planning tax becomes that which is subject to the imposition of the said urban planning tax;
4. In case that the relevant building which is subject to the imposition of the urban planning tax becomes that which is free of the

said urban planning tax;

5. In case that the structure, use or purpose of the relevant building is changed or the number of floors or area thereof is increased or decreased; and

6. In case that the relevant building is taken over or the domicile or name of its owner is changed.

(2) If the persons obliged to pay the common facility tax equip the relevant structures, buildings or constructions with special appurtenant facilities shall, not later than thirty days after they do so, submit any such written report as includes the date of such equipment and the category and outline of the said special appurtenant facilities to the head of any Gu having jurisdiction over the place in which those relevant structures, buildings or constructions are situated.

(3) If a return of the property tax is made under paragraphs (1) and (2), it shall be deemed that a return of the common facility tax is made.

Article 71 (Obligation to Make Report on Ships)

In the following cases, the persons obliged to pay common facility tax shall, not later than thirty days, submit a report including the matters relating to the category, name, construction date, engine number, moorage places, use or purpose, tonnage, and acquisition price for the relevant ship, the date on which the fact that the said common facility tax should be imposed thereupon occurs, and other necessary matters to the head of any Gu having jurisdiction over the place in which the relevant ship is located: Provided, That when a return of property tax under Article 194 of the Act is filed to such head, it shall be deemed to be filed under this provision: <Amended by Ordinance No. 4497, Apr. 17, 2007>

1. In case that the relevant ship is acquired;

2. In case that the relevant ship is sold or destroyed;

3. In case that the relevant ship which is used in any other country is, in turn, used in the Republic of Korea;

4. In case that the relevant ship which is free of the common facility tax becomes that which is subject to the imposition of the said common facility tax;

5. In case that the relevant ship which is subject to the imposition of the common facility tax becomes that which is free of the said common facility tax.

Article 72 (Obligation to Make Report and Ex Officio Entry)

If the persons obliged to pay the common facility tax do not submit any such written returns as is provided for in Article 70 and Article 71, the head of any Gu concerned shall designate other persons who are deemed to be the owners of the relevant buildings or ships as the persons obliged to pay the common facility tax, make an ex officio entry in an assessment register of the property tax, and inform the persons obliged to pay the common facility tax thereof.

Sub-section 1 Water Which May Be Used for Generation of Electricity

Article 73 (Persons obliged to Pay Regional Development Tax on Water Which May Be Used for Generation of Electricity)

Sub-section 1 Water Which May Be Used for Generation of Electricity The persons who directly use any developed water for hydroelectric power generation (excluding the pumped storage power generation) shall be the persons obliged to pay the regional development tax.

Article 74 (Those Matters Which Shall Be Reported by Such Persons As Are Subject to Non-taxation and Tax Reduction or Exemption)

Any person who intends to be free of the regional development tax under of Article 255 (2) of the Act, shall submit those documents which are able to verify such matters as are provided for in any of the following subparagraphs to the head of any Gu having jurisdiction over the place in which the relevant hydroelectric power plant is situated: <Amended by Ordinance No. 3299, May 20, 1996>

1. The domicile, residence, business place or office, and name of the person who is under obligation to pay the regional development tax;

2. The existent circumstances of the production and use of electric power;

3. The written confirmation of the gratuitous use which is issued by the State or any local government concerned, such as a Do, Si, Gun or Gu; and

4. Other reference matters.

Article 75 (Tax Base and Tax Rate)

Regional development tax on water for the generation of electricity shall be two won per ten cubic meters of water used for such generation. Amended by Ordinance No. 3695, Dec. 31, 1999; Ordinance No. 4497, Apr. 17, 2007

Article 76 (Areas Which Are Subject to Imposition of Regional Development Tax on Water Which May Be Used for Generation of Electricity and so on)

(1) Those areas which are subject to the imposition of the regional development tax on any such water as may be used for the generation of electricity shall be all the administrative districts which fall under the jurisdiction of the Seoul Metropolitan Government.

(2) The persons obliged to pay the regional development tax on any such water as may be used for the generation of electricity shall calculate the amount thereof every month under Article 75 and return and pay that amount of the regional development tax on any such water as may be used for the generation of electricity to the head of any Gu concerned not later than the end of the following month. <Newly Inserted by Ordinance No. 4182, Mar. 30, 2004>

Sub-section 2 Underground Water

Article 77 (Definition)

Sub-section 2 Underground Water As used in this Sub-section, the term "underground water" means the following; Amended by Ordinance No. 3173, Mar. 20, 1995; Ordinance No. 4380, May 4, 2006; Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

1. Drinking water: Underground water which is pumped up for the sale for drinking;
2. Bath water: Hot spring water which is pumped up for bath; and
3. Other water: Underground water which is pumped up for any purpose other than that stated in subparagraphs 1 and 2 of this Article: Provided, That among water for agricultural and fishing use as defined in subparagraph 3 of Article 2 of the Rearrangement of Agricultural and Fishing Villages Act, underground water other than water for industrial use provided for in Article 114 of the Enforcement Rule and that provided for in both the proviso of Article 7 (1) and Article 8 (1) 1 through 4 of the Groundwater Act (including a household well from which less than thirty tons of water are capable of being pumped per day (limited to any case where a discharge pipe which is not more than thirty-two millimeters in inner diameter is used)) shall be excluded.

Article 78 (Persons obliged to Pay Regional Development Tax on Underground Water)

The persons obliged to pay the regional development tax on underground water shall be all the persons who develop and pump the underground water. <Amended by Ordinance No. 3173, Mar. 20, 1995>

Article 79 (Tax Base and Tax Rate)

The base and rates of the regional development tax on underground water shall be as follows: <Amended by Ordinance No. 3173, Mar. 20, 1995>

1. That underground water which is pumped up for the sale for drinking: two hundred won per one cubic meter; <Amended by Ordinance No. 3695, Dec. 31, 1999>
2. That hot spring water which is pumped up for use as bath: one hundred won per one cubic meter; and <Amended by Ordinance No. 3695, Dec. 31, 1999>
3. That underground water which is pumped up for use for any purpose other than that as stated in subparagraphs 1 and 2: twenty won per one cubic meter.

Article 80 (Areas Which Are Subject to Imposition of Regional Development Tax on Underground Water)

(1) Those areas which are subject to the imposition of the regional development tax on underground water shall be all the administrative districts which fall under the jurisdiction of the Seoul Metropolitan Government.

(2) Any person obliged to pay regional development tax on underground water shall, every even-numbered month, calculate the amount of such tax including that for the preceding month under Article 79 and return and pay the said amount to the head of the Gu concerned not later than the end of the following month: Provided, That in the case of the volume of pumped underground water which is deemed to be the volume of the discharge of sewage under Article 21 of the Seoul Metropolitan Government Ordinance on the Utilization of Sewerage and which is measured by the head of the water supply office concerned, regional development tax on such volume may be returned and paid not later than the end of the first month following the date of the payment of fees for public sewerage corresponding to such measurement. Newly Inserted by Ordinance No. 4182, Mar. 30, 2004;

Ordinance No. 4380, May 4, 2006; Ordinance No. 4497, Apr. 17, 2007

(3) Any person who intends to pump underground water in order to sell it as drinking water shall equip any such pipe for pumping the said underground water as is connected with any other hole for doing so with a meter by which the volume of use thereof is capable of being confirmed and make a report thereon to the head of the Gu concerned.

(4) The head of any Gu concerned who receives any such report as is provided for in paragraph (2) shall confirm whether or not a meter is equipped and make an inspection thereof one time or more every quarter.

(5) If the volume of use of underground water is not capable of being confirmed by reason that a pipe for pumping the said underground water up is not equipped with a meter, the head of any Gu concerned shall confirm the volume of the underground water which is capable of being pumped up a day on the spot and deem any other volume of each month which is calculated on the basis of such confirmed volume to be the base of the regional development tax on underground water.

Sub-section 3 Underground Resources

Article 81 (Persons obliged to Pay Regional Development Tax on Underground Resources)

Sub-section 3 Underground Resources The persons obliged to pay the regional development tax on underground resources shall be all the persons who mine underground resources: Provided, That those persons who mine coal or other underground resources the annual sales of which is not more than one billion (1,000,000,000) won for each mine site shall be excluded. <Amended by Ordinance No. 4380, May 4, 2006>

Article 82 (Tax Base and Tax Rate)

(1) The amount of the regional development tax on underground resources shall be 5/1,000 of the value of mined minerals.

<Amended by Ordinance No. 3695, Dec. 31, 1999; Ordinance No. 4380, May 4, 2006>

(2) Any such value of a mineral as is provided for in paragraph (1) means the value thereof after being refined and shall be that amount of money which is determined and publicly notified by the Mayor on the basis of the market price thereof as of January 1 or/and July 1 of each year: Provided, That if any mining area is not set in Seoul, such public notification may not be made.

Article 83 (Areas Which Are Subject to Imposition of Regional Development Tax on Underground Resources and so on)

(1) Those areas which are subject to the imposition of the regional development tax on underground resources shall be all the administrative districts which fall under the jurisdiction of the Seoul Metropolitan Government.

(2) The persons obliged to pay the regional development tax on underground resources shall calculate the amount of the regional development tax on underground resources every month under Article 82 and return and pay that amount of the regional development tax to the head of any Gu having jurisdiction over the place in which the said underground resources are situated not later than the end of the following month. <Newly Inserted by Ordinance No. 4182, Mar. 30, 2004>

Sub-section 4 Containers

Article 84 (Definitions of Terms)

Sub-section 4 Containers The definitions of terms used in this Sub-section shall be as follows: Amended by Ordinance No. 4380, May 4, 2006; Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

1. The term "container" includes a reefer container, an open top container, a flat rack, a tank container, etc., in addition to any dry container used as any means of en bloc packing the priority function of which is the protection of freight at the time when the said freight is transported;

2. The term "wharf which a container is unloaded at or/and shipped out from" means a container wharf and an ordinary wharf which the container is so unloaded at or/and shipped out from;

3. The term "transshipment container" includes a container which is not carried to the Republic of Korea and is transported to any other country and that which is, via Busan Port, transported to any other port in the Republic of Korea, among those containers which arrive in the Republic of Korea;

4. The term "coast transportation container" means a container which is transported to any other port in the Republic of Korea by sea;

5. The term "empty container" means a container which does not contain freight;

6. The term "TEU" means a twenty-foot standardized container which is manufactured in accordance with the international standards therefor, ten-foot, forty-foot, and forty-five-foot containers shall be deemed to be 0.5 TEU, 2 TEU, and 2.25 TEU, respectively, and in case of any other special standardized container, TEU shall be calculated on the basis of its length;

7. The term "shipping company" means any marine freight transportation business operator (hereinafter referred to as the "shipping company") provided for in Article 2 of the Marine Transportation Act;
8. The term "agency" means any marine transportation agent (hereinafter referred to as the "agency") provided for in Article 2 of the Marine Transportation Act; and
9. The term "freight capacity tonnage" shall be classified into the measurement tonnage in whose case one cubic meter is one ton and the deadweight tonnage in whose case one thousand kilograms is one ton and means the larger of the two.

Article 85 (Taxable Object and Purpose of Taxation)

Those containers which arrive at or/and depart from a wharf which they are unloaded at or/and shipped out from, shall be subject to the imposition and collection of the regional development tax, which shall be appropriated for the construction of an arterial road and other back roads of any relevant port.

Article 86 (Persons Obligated to Pay Regional Development Tax on Containers)

- (1) The persons obliged to pay regional development tax on containers shall be all the owners of freight which they contain, who mean those of freight arriving at or departing from any relevant port, and include the persons who make such freight arrive at or/and depart from the relevant port on behalf of the said owners. <Amended by Ordinance No. 4497, Apr. 17, 2007>
- (2) If a shipping company is commissioned to transport a container with freight through a marine freight transportation brokerage business operator or marine transportation broker provided for in Article 2 of the Marine Transportation Act, he/she and the actual owner of the said freight shall be jointly obliged to pay regional development tax on that container. Amended by Ordinance No. 4380, May 4, 2006; Ordinance No. 4497, Apr. 17, 2007

Article 87 (Time from Which Obligation to Pay Regional Development Tax on Container Applies with Effect)

The obligation to pay the regional development tax on a container shall apply with effect from the time when any ship loaded with the container arrives at or/and departs from port limits: Provided, That if the date of such arrival or/and departure is not confirmed, it shall be determined on the basis of that reported under Article 5 of the Public Order in Open Ports Act and Article 4 (1) of the Enforcement Decree thereof. <Amended by Ordinance No. 4380, May 4, 2006>

Article 88 (Tax Base and Tax Rate)

- (1) The base and rate of the regional development tax on containers shall be fifteen thousand won per TEU.
- (2) In case of the containers which are manufactured out of accordance with the international standards therefor, the regional development tax rate as is provided for in paragraph (1) shall apply according to the length of those containers on which the calculation of TEU is based.

Article 89 (Proportional Division and Calculation of Amount of Regional Development Tax on Containers)

If one container holds freight of two or more persons obliged to pay regional development tax, the amount thereof according to those persons shall be proportionally divided and calculated on the basis of the tonnage of freight loaded into the container. <Amended by Ordinance No. 4497, Apr. 17, 2007>

Article 90 (Non-taxation and Tax Exemption)

- (1) Transshipment containers, coast transportation containers and empty containers shall not be subject to the imposition of the regional development tax thereon.
- (2) If any container which is transported from any other country to the Republic of Korea arrives in Busan via any other port in the Republic of Korea or if any container which departs from Busan is transported to any other country via any other port in the Republic of Korea, such container shall be subject to the imposition of the regional development tax thereon.
- (3) Any container which is loaded with military freight shall be exempted from the regional development tax thereon.

Article 91 (Methods of Collection of Regional Development Tax on Containers)

The regional development tax on containers shall be collected by an extraordinary collection method: Provided, That if it is difficult to collect such regional development tax by the extraordinary collection method, it shall be collected by an ordinary collection method within any such fixed time limit for payment as does not exceed fifteen days.

Article 92 (Designation of Person Who Is under Obligation to Make Extraordinary Collection of Regional Development Tax on Containers)

(1) Any shipping company (referring to a branch office or agency of any foreign shipping company, in case thereof) which transports a container by ship shall be designated as the person who is under obligation to make the extraordinary collection of the regional development tax thereon, which shall be imposed upon him/her.

(2) If any ship which arrives at or/and departs from any relevant port is loaded with a container holding freight of two or more shipping companies, a shipping company or a branch office or agency of any foreign shipping company which is commissioned to transport the said freight by the owner thereof shall be the person who is under obligation to make the extraordinary collection of the regional development tax on that container.

Article 93 (Collection of Amount of Regional Development Tax on Containers)

(1) The person who is under obligation to make the extraordinary collection of the regional development tax on containers shall collect that regional development tax from any other person who is under obligation to make payment thereof in cases falling under any of the following subparagraphs:

1. In case that the person who is under obligation to pay the regional development tax on containers pays it voluntarily;
2. In case that the person who is under obligation to pay the regional development tax on containers commissions other persons to transport his/her freight which the said containers hold;
3. In case that a bill of lading is issued to the person who is under obligation to pay the regional development tax on containers; and
4. In case that any freight held by the relevant container is delivered to the person who is under obligation to pay the regional development tax thereon.

(2) If the person who is under obligation to make the extraordinary collection of the regional development tax on a container collects that tax under paragraph (1), he/she shall deliver to the payer thereof a receipt provided for in the Seoul Metropolitan Government Rules on the Imposition and Collection of Taxes (hereinafter referred to as the "Rules") and keep a duplicate copy of the receipt.

<Amended by Ordinance No. 4380, May 4, 2006>

Article 94 (Notification of Imposition of Regional Development Tax on Containers)

The person who is under obligation to make the extraordinary collection of the regional development tax on containers shall notify any other person who is under obligation to pay that regional development tax of the imposition fact and amount thereof at the time when the latter obligation comes into existence: Provided, That the same shall not apply to any case in which the amount of the regional development tax on containers is collected before the said obligation comes into existence.

Article 95 (Report of Taxable Object)

The person who is under obligation to make the extraordinary collection of the regional development tax on containers shall, not later than twenty days after the date when a ship arrives at or/and departs from any relevant port, submit to the Mayor any such written report including that date, the name of the ship, the number or quantity of the said containers according to their standards, any container to be free of, to reduce or to be exempted from that regional development tax, and other matters deemed necessary as is prepared in accordance with the form prescribed in the Rules.

Article 96 (Obligation to Keep Book)

(1) The person who is under obligation to make the extraordinary collection of the regional development tax on containers shall enter such matters as are provided for in any of the following subparagraphs in a book and keep the book:

1. The name of a ship and the date when the ship arrives at or/and departs from any relevant port;
2. The number or quantity of the relevant containers according to their standards;
3. The details on any container to be free of, to reduce or to be exempted from the regional development tax and evidential materials thereon;
4. The list of owners of freight and the details on the amount of the regional development tax on containers according to those owners; and
5. The duplicate copy of a receipt for the collection of the amount of the regional development tax on containers.

(2) The Mayor may have the persons obliged to make the extraordinary collection of the regional development tax on containers report all or part of those matters which are entered in a book under paragraph (1), if he/she deems it necessary to do so.

(3) The person who is under obligation to make the extraordinary collection of the regional development tax on containers shall keep any such book as is prepared under paragraph (1) for one year.

Article 97 (Payment)

The person who is under obligation to make the extraordinary collection shall pay to the Seoul Metropolitan Government the amount of the regional development tax on containers arriving at or/and departing from any relevant port during the period from the

first day through the last day every month which is calculated under Article 88 not later than the last day of the following month according to any such written payment as is provided for in the Rules.

Article 98 (Additional Tax Amount)

(1) If the persons obliged to make the extraordinary collection do not make any such report on containers subject to the imposition of the regional development tax as is provided for in Article 95 or neither return nor pay the calculated amount thereof as is provided for in Article 97, the Mayor shall collect the amount of money as is given by adding the said calculated amount to 20/100 thereof by the extraordinary collection method.

(2) If the persons obliged to make the extraordinary collection do not pay the amount of the regional development tax on containers not later than the time limit for such payment due to a natural disaster or any other unavoidable reason, any other additional tax may not be imposed upon them.

Article 99 (Responsibility of Bearing Additional Tax)

(1) If regional development tax on containers collected from persons obliged to pay it within the payment period is not paid within the time limit referred to in Article 97, the person who is under obligation to make the extraordinary collection shall bear the additional tax amount under Article 98. In this case, he/she shall pay the amount given by adding the said additional tax amount to the amount of regional development tax on containers not later than the end of the following month. Amended by Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

(2) If the person who is under obligation to make the extraordinary collection does not pay the amount of the regional development tax on containers because other persons obliged to make payment thereof fails to do so not later than the time limit for such payment, the additional tax amount shall be borne by them. In this case, he/she shall collect from them the amount of money as is given by adding the additional tax amount as provided for in Article 98 to that amount of the regional development tax on containers under Article 93.

(3) If the person who is under obligation to make the extraordinary collection collects the amount of money as is provided for in paragraph (2), he/she shall make payment thereof not later than the end of the following month. <Amended by Ordinance No. 4577, Nov. 1, 2007>

Article 100 (Payment of Collection Subsidies)

(1) The Mayor shall pay the collection subsidies equivalent to 3/100 of the amount of the regional development tax on containers which is paid under Article 97.

(2) The person who is under obligation to make the extraordinary collection and who intends to be granted the collection subsidies under paragraph (1) shall submit to the Mayor any such written application for the said collection subsidies as is prepared under the Rules within one month from the date when the regional development tax on containers is paid.

Article 101 (Deduction and Refund of Regional Development Tax on Containers)

(1) If, after the person who is under obligation to make the extraordinary collection pays regional development tax on containers, he/she does not make a collection from other persons obliged to pay that tax for any reason described in any of the following subparagraphs, such amount shall be deducted or refunded: Amended by Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

1. In case that any freight in the relevant container which arrives at a port is destroyed, damaged or done away with due to a natural disaster or any other unavoidable reason before the person obliged to pay the regional development tax thereon takes over that freight;

2. In case that any freight in the relevant container which arrives at a port is attributed to the State for any reason such as the prohibition of the import thereof;

3. In case that after any freight in the relevant container which arrives at a port is attributed to the State and disposed of by public auction, the amount of subsidies is smaller than that of the regional development tax on containers;

4. In case that the person obliged to make the extraordinary collection does not collect the amount of the regional development tax on containers from other persons obliged to pay that regional development tax not later than six months after the date when the said containers arrive at or/and depart from any relevant port; or

5. In case that the amount of the regional development tax on containers which has already been returned and paid is overpaid.

(2) Those persons who intend to be granted the deduction or refund of the amount of the regional development tax on containers under paragraph (1), shall submit to the Mayor any such written application as is prepared under the Rules together with those documents which verify the fact that there is any reason for such deduction or refund.

Article 102 (Ordinary Collection)

(1) If the person obliged to make the extraordinary collection does not collect regional development tax on containers from other persons obliged to pay that tax not later than six months after the date when the said containers arrive at or/and depart from any relevant port, he/she shall notify the Mayor of the list of those persons who do not pay that tax and the amount thereof. Amended by Ordinance No. 4497, Apr. 17, 2007; Ordinance No. 4577, Nov. 1, 2007

(2) In any case as stated in paragraph (1) of this Article, the Mayor shall collect the regional development tax on containers as well as the additional tax as is provided for in Article 98 by an ordinary collection method.

SECTION 4 Local Education Tax

Article 103 (Tax Base and Tax Rate)

SECTION 4 Local Education TaxThe amount of the local education tax shall be obtained by multiplying any of the following tax bases by the corresponding tax rate: <Newly Inserted by Ordinance No. 3977, Mar. 20, 2002; Ordinance No. 4271, Apr. 14, 2005; Ordinance No. 4380, May 4, 2006>

Classification	Tax Base	Tax Rate
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1 The amount of the registration tax which shall be paid in accordance with the Act	20/100	

2 The amount of the leisure tax which shall be paid in accordance with the Act	40/100	

3 The amount of the per capita inhabitant tax which shall be paid in accordance with the Act	25/100	

4 The amount of the property tax which shall be paid in accordance with the Act	20/100	

5 The amount of the vehicle tax which shall be paid in accordance with the Act	30/100	

6 The amount of the excise tax on tobacco which shall be paid in accordance with the Act	50/100	

7 Deleted <by Ordinance No. 4271, Apr. 14, 2005>		

[This Article Newly Inserted by Ordinance No. 3977, Mar. 20, 2002; Ordinance No. 4380, May 4, 2006]		