

SEOUL METROPOLITAN GOVERNMENT ORDINANCE ON MUNICIPAL TAXES

Enactment No. 8, Feb. 05, 1952
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

CHAPTER I GENERAL PROVISIONS

Article 1 (Purpose)

CHAPTER I GENERAL PROVISIONS The purpose of this Ordinance is to provide for matters delegated by the Local Tax Act and those necessary for the enforcement of said Act.

Article 2 (Relationship to Other Statutes, etc.)

Except as otherwise expressly provided for in this Ordinance, the definitions of terms used in this Ordinance shall be as provided for in the Local Tax Act (hereinafter referred to as the "Act"); the Enforcement Decree of the Local Tax Act (hereinafter referred to as the "Decree"); the Framework Act on Local Taxes; and the Seoul Metropolitan Government Framework Ordinance on Municipal Taxes.

Article 3 (Delegation of Administrative Affairs Relating to Imposition and Collection)

Article 3 of the Seoul Metropolitan Government Framework Ordinance on Municipal Taxes shall apply to the delegation of administrative affairs relating to the imposition and collection of municipal taxes.

CHAPTER II ACQUISITION TAX

Article 4 (Tax Rates)

CHAPTER II ACQUISITION TAX The standard tax rates prescribed in Articles 11 and 12 of the Act shall be the acquisition tax rates prescribed in Article 14 of the Act.

Article 5 (Reporting by Oligopolistic Stockholders)

An oligopolistic stockholder liable to pay acquisition tax pursuant to Article 10 (4) of the Act shall file a tax return with the head of the Gu having jurisdiction over the location of an acquired article by submitting evidentiary documents certifying the following matters:

1. The location of the head office or branch offices of the corporation;
2. A list of stockholders or employees (including amendments thereto);
3. The date and ground for acquiring property;
4. The price of acquisition, and the basis for calculation thereof;

5. Other reference information, such as changes in stocks or stakes.

CHAPTER III LEISURE TAX

Article 6 (Obligations to Keep Books)

CHAPTER III LEISURE TAX Any person liable to pay taxes shall record the following matters concerning operating bicycle racing, etc. prescribed in Article 40 of the Act in a log book, and keep such log book for five years: Provided, That where tickets are issued electronically, an electronic book may be kept:

1. The methods and types of betting tickets, horse racing tickets, etc., and the number of tickets issued by face value; and the total value thereof;
2. The amount of leisure taxes computed pursuant to Article 42 of the Act;
3. The number of successful-bet tickets by face value of betting tickets, horse racing tickets, etc.;
4. Where no person has successfully chosen a winner, winning horse, etc., the grounds therefor.

CHAPTER IV TOBACCO CONSUMPTION TAX

Article 7 (Matters to be Reported by Persons Who Removes Tobacco Products from Manufacturing Place or Bonded Area without Paying Taxes and by Persons Entitled to Tax Exemption)

CHAPTER IV TOBACCO CONSUMPTION TAX Any person who intends to remove tobacco products from a manufacturing place or bonded area without paying taxes pursuant to Article 53 of the Act or who intends to be exempted from taxation pursuant to Article 54 of the Act, shall submit documents evidencing the following matters, to the Mayor having jurisdiction over the location of the manufacturing place or bonded area:

1. The name or title and the domicile or place of business of the person liable to pay taxes;
2. The reasons for removing tobacco products without paying taxes or the grounds for tax exemption, and the evidentiary documents thereof;
3. Other necessary matters, such as amounts collected and paid.

SECTION 1 Per Capita Portion

Article 8 (Tax Rates)

SECTION 1 Per Capita Portion The tax rates for per capita portion pursuant to Article 78 of the Act shall be as follows:

1. Tax rates for individuals:
 - (a) Tax rate for an individual domiciled in the jurisdiction of the Seoul Metropolitan Government: 4,800 won;
 - (b) Tax rate for an individual whose place of business is in the jurisdiction of the Seoul Metropolitan Government: The standard tax rate specified in Article 78 (1) 1 (b) of the Act shall be such tax rate.
2. Tax rates for corporations: The standard tax rates specified in Article 78 (1) 2 of the Act shall be such tax rates.

SECTION 2 Pro Rata Property Portion

Article 9 (Tax Rate)

SECTION 2 Pro Rata Property Portion The standard tax rate specified in Article 81 (1) of the Act shall be the tax rate for pro rata property portion prescribed in paragraph (2) of the same Article.

Article 10 (Obligation to Report)

A person liable to pay the prorata portion of tax or an owner of the building for the place of business shall file a tax return with the head of the competent Gu by stating the location, lot number, purposes of use, number of floors, total floor area of the building, and other relevant information.

SECTION 3 Employee Portion

Article 11 (Tax Rate)

SECTION 3 Employee Portion The standard tax rate specified in Article 84-3 (1) of the Act shall be the tax rate for the employee portion prescribed in paragraph (2) of the same Article.

Article 12 (Obligation to Report)

- (1) A person liable to pay the employee portion of taxes shall file a tax return with the head of the competent Gu pursuant to Article 85-4 of the Decree.
- (2) In any of the following cases, a tax return shall be filed with the head of the competent Gu within 30 days from the date the relevant case arises:
 1. Where a place of business is newly established;
 2. Where a place of business is relocated;
 3. Where business is suspended or discontinued.

CHAPTER VI LOCAL INCOME TAX

Article 13 (Tax Rates)

CHAPTER VI LOCAL INCOME TAX(1) The standard tax rates specified in Article 92 (1) of the Act shall be the tax rates for personal local income tax on gross income prescribed in paragraph (2) of the same Article.

(2) The standard tax rates specified in Article 103-3 (1) of the Act shall be the tax rates for personal local income tax on capital gains prescribed in paragraph (4) of the same Article.

(3) The standard tax rates specified in Article 103-20 (1) of the Act shall be the tax rates for corporate local income tax for each business year prescribed in paragraph (2) of the same Article.

CHAPTER VII AUTOMOBILE TAX ON POSSESSION OF AUTOMOBILES

Article 14 (Tax Rates)

CHAPTER VII AUTOMOBILE TAX ON POSSESSION OF AUTOMOBILESThe standard tax rates specified in Article 127 (1) of the Act shall be the tax rates for automobile tax (the annual amount of tax per automobile) for the possession of an automobile prescribed in paragraph (3) of the same Article.

SECTION 1 Local Resource and Facility Tax on Water Used for Power Generation

Article 15 (Tax Rates)

SECTION 1 Local Resource and Facility Tax on Water Used for Power GenerationThe standard tax rates specified in Article 146 (1) 1 of the Act shall be the tax rates for local resource and facility taxes on water used for power generation prescribed in paragraph (4) of the same Article.

Article 16 (Report and Payment)

Any person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall submit a tax return and pay the amount of tax computed pursuant to Article 15 on water used for power generation from the first to the last day each month, to the head of the Gu having jurisdiction over the location of the relevant power generation, by the end of the following month.

SECTION 2 Local Resource and Facility Tax on Underground Water

Article 17 (Tax Rates)

SECTION 2 Local Resource and Facility Tax on Underground WaterThe standard tax rates specified in Article 146 (1) 2 of the Act shall be the tax rates for local resource and facility taxes on underground water prescribed in paragraph (4) of the same Article.

Article 18 (Report and Payment, and Imposition and Collection)

(1) Any person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall submit a tax return and pay the amount of tax computed pursuant to Article 17 on underground water extracted from the first to the last day each month, to the head of the Gu having jurisdiction over the location of the relevant water extraction point, by the end of the following month.

(2) Notwithstanding paragraph (1), regarding a person who extracts underground water during any of the following periods, the head of a Gu shall collect the relevant amount of tax by means of ordinary collection pursuant to the proviso to Article 147 (1) 1 of the Act.

ClassificationPeriod PaymentPeriod

First-quarter portionFrom January to MarchFrom April 16 to April 30

Second-quarter portionFrom April to JuneFrom July 16 to July 31

Third-quarter portionFrom July to SeptemberFrom October 16 to October 31

Fourth-quarter portionFrom October to December From January 16 to January 31
of the following year

(3) Notwithstanding paragraph (2), in any of the following cases, the head of a Gu may assess tax occasionally, by computing the volume of consumption of underground water extracted:

1. Where a new water extraction point is drilled;
2. Where a water extraction point is transferred or acquired;
3. Where a water extraction point is closed.

(4) The consumption volume of underground water extracted shall be measured using a water pump meter connected to a water extraction point, and when the consumption volume of underground water cannot be measured due to the absence of a water pump meter or any malfunction of or damage to an installed water pump meter, the consumption volume shall be calculated by

multiplying the maximum daily potential water extraction by the number of days of consumption.

(5) Any person who intends to produce or sell underground water extracted as drinking water or to use such water for bathing shall install a water pump meter with which the volume of consumption of underground water can be measured on the water pump pipe connected to a water extraction point; and shall report such installation to the head of the competent Gu.

SECTION 3 Local Resource and Facility Tax on Underground Resources

Article 19 (Tax Rates)

SECTION 3 Local Resource and Facility Tax on Underground Resources(1) The standard tax rates specified in Article 146 (1) 3 of the Act shall be the tax rates for local resource and facility taxes on underground resources prescribed in paragraph (4) of the same Article.

(2)The value of a mineral referred to in paragraph (1) means the value of the refined mineral, determined and publicly notified by the Mayor based on the market price thereof as at January 1 and July 1 annually: Provided, That where no mining area has been designated within the City, the value of a mineral need not be publicly notified.

Article 20 (Report and Payment)

Any person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall submit a tax return and pay the amount of tax computed pursuant to Article 19 on a mineral mined from the first to the last day each month, to the head of the Gu having jurisdiction over the location of the relevant mining area by the end of the following month, together with Form 38 attached to the Enforcement Rule of the Mining Industry Act.

SECTION 4 Local Resource and Facility Tax on Containers

Article 21 (Tax Rates)

SECTION 4 Local Resource and Facility Tax on ContainersThe standard tax rates specified in Article 146 (1) 4 of the Act shall be the tax rates for local resource and facility taxes on containers prescribed in paragraph (4) of the same Article.

Article 22 (Report and Payment)

Any person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall submit a tax return and pay the amount of tax computed pursuant to Article 21 on containers arriving in or leaving port from the first to the last day each month, to the head of the Gu having jurisdiction over the location of the container wharf where containers are handled, by the end of the following month.

SECTION 5 Local Resource and Facility Tax on Nuclear Power Generation

Article 23 (Report and Payment)

SECTION 5 Local Resource and Facility Tax on Nuclear Power GenerationAny person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall submit a tax return and pay the amount of tax computed pursuant to Article 146 (1) 5 of the Act on nuclear power generation each month, to the head of the Gu having jurisdiction over the location of the relevant power plant, by the end of the following month.

SECTION 6 Local Resource and Facility Tax on Thermal Electricity Generation

Article 24 (Report and Payment)

SECTION 6 Local Resource and Facility Tax on Thermal Electricity GenerationAny person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall submit a tax return and pay the amount of tax computed pursuant to Article 146 (1) 6 of the Act on electricity generated using thermal power each month, to the head of the Gu having jurisdiction over the location of the relevant power plant, by the end of the following month.

SECTION 7 Local Resource and Facility Tax on Specific Real Estate

Article 25 (Tax Rates)

SECTION 7 Local Resource and Facility Tax on Specific Real EstateThe standard tax rates specified in Article 146 (2) of the Act shall be the tax rates for local resource and facility taxes on specific real estate prescribed in paragraph (4) of the same Article.

CHAPTER IX PROPERTY TAX ON SEOUL METROPOLITAN GOVERNMENT

Article 26 (Allocating Property Tax Belonging to Seoul Metropolitan Government)

CHAPTER IX PROPERTY TAX ON SEOUL METROPOLITAN GOVERNMENTIn accordance with Article 10 of the Framework Act on Local Taxes, the Mayor shall equally allocate the total amount of property taxes belonging to the Seoul Metropolitan Government prescribed in Article 9 (1) and (2) of the same Act, to autonomous Gus under his/her jurisdiction, as money transferred from common property taxes.

Article 27 (Procedures for Allocating Money Transferred from Common Property Taxes, etc.)

(1) The money transferred from common property taxes referred to in Article 26 shall be allocated to autonomous Gus by the month following the month property taxes belonging to the Seoul Metropolitan Government are collected: Provided, That this shall not apply when there is no benefit in allocating such money since the amount collected is insufficient; and money transferred from common property tax shall be settled by the autonomous Gus based on the revenues collected, etc.

(2) Where the Mayor intends to allocate money transferred from common property taxes pursuant to paragraph (1), he/she shall notify the determination of allocation to the head of each Gu under his/her jurisdiction. In such cases, the Mayor shall prepare a report stating the basis for calculating the allocation, the details of the allocation by autonomous Gu, etc., and send it to the head of each Gu.

CHAPTER X PROPERTY TAX ON URBAN AREAS

Article 28 (Public Notice of Areas subject to Property Taxes on Urban Areas)

CHAPTER X PROPERTY TAX ON URBAN AREAS(1) The Mayor shall publicly notify urban areas subject to property taxes following a resolution by the Seoul Council pursuant to Article 112 of the Act.

(2) Paragraph (1) shall also apply when the Mayor changes or adds any urban area subject to property taxes.

Article 29 (Tax Rates)

The tax rate specified in Article 112 (1) 2 of the Act shall be the tax rate for property taxes prescribed in paragraph (2) of the same Article.

CHAPTER XI LOCAL EDUCATION TAX

Article 30 (Tax Rates)

CHAPTER XI LOCAL EDUCATION TAXThe standard tax rates specified in Article 151 (1) of the Act shall be the tax rates for local education taxes prescribed in paragraph (2) of the same Article.

CHAPTER XII SUPPLEMENTARY PROVISIONS

Article 31 (Areas subject to Local Resource and Facility Taxes)

CHAPTER XII SUPPLEMENTARY PROVISIONSThe whole administrative area of the Seoul Metropolitan Government shall be subject to local resource and facility taxes on water used for power generation, underground water, underground resources, containers, nuclear power generation, thermal power generation and specific real estate pursuant to Article 147 (3) of the Act.

Article 32 (Rules for Enforcing Ordinance)

Matters necessary for enforcing this Ordinance shall be prescribed by Rules.

ADDENDA <Ordinance No. 6201, May. 19, 2016>

Article 1 (Enforcement Date)

This Ordinance shall enter into force on the date of its promulgation.

Article 2 (General Applicability)

The former provisions shall apply to municipal taxes imposed or to be imposed under the former provisions as at the time this Ordinance enters into force.