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 PROVISIONSThe purpose of this Ordinance is to prescribe matters delegated by the Local Tax Act and matters necessary for the enforcement thereof.

Article 2 (Definitions)

Except as otherwise 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 Framework Act on Local Taxes and the Seoul Metropolitan Government Framework Ordinance on Taxes.

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

Article 5 of the Seoul Metropolitan Government Framework Ordinance on Taxes shall apply to the delegation of affairs relating to the imposition and collection of Seoul Metropolitan Government taxes.

CHAPTER II ACQUISITION TAX

Article 4 (Tax Rate)

CHAPTER II ACQUISITION TAXThe standard tax rate established under Articles 11 and 12 of the Act shall be applicable to the acquisition tax rate for the acquisition of real property and non-real property.

Article 5 (Self-Assessment Taxation)

(1) Each person who acquires any taxable property subject to acquisition tax shall, within 60 days after he/she acquires such property (within six months after the date of the commencement of inheritance, in cases of the acquisition of such property by inheritance, and after the date of the adjudication of missing, in cases of the acquisition of such property due to the missing of a person, respectively (if a taxpayer is domiciled in a foreign country, nine months respectively)), file a tax return stating the following matters and the documents evidencing them with the head of the competent Gu, and pay the amount of tax computed by applying a tax rate under Article 4 of this Ordinance and Articles 13 and 15 of the Act to the tax base on the relevant property to the head of the competent Gu:

1. The name or title and domicile of an acquirer and the domicile of his/her place of business;
2. The date of acquisition and the cause thereof;
3. The location of acquired property;
4. Land: A lot number, land category, surface area, and purposes of use;
5. Building: The type, structure, floorage, total floor area, and purposes of use;
6. Vehicle or machinery and equipment: The type, model year, and purposes of use;
7. Fixed-wing aircraft: The type, form, purposes of use, take-off weight, and loading capacity;
8. Ship: The structural materials, name, mooring, structure, purposes of use, gross tonnage and loading capacity;
9. Standing trees: The species, age, number, and volume;
10. Mining right: The type of a mineral, the surface area of a mining area, and the date and number of registration of a mining right;
11. Fishing right: The type and name of fishery, the surface area of a fishing ground, and the date and number of a fishing license;
12. Golf club membership, horse riding club membership, condominium membership, sports complex membership: The name, location, owner, period of use, and number of available days a year;
13. The price of acquired property and expenses necessary to acquire such property;
14. The name or title, and domicile of the former owner or acquirer of acquired property, and the domicile of his/her place of business;
15. Other reference matters.

(2) In cases of a mining right or fishing right provided for in paragraph (1), where a mining area or fishing ground extends across several Cities/Dos, tax returns shall be filed with the respective Cities/Dos after dividing such area or ground by City/Do, and where it extends across at least two autonomous Gus, a tax return shall be filed with the head of a Gu having jurisdiction over an area in which the area of taxable property is larger than that in any other area.

(3) In a tax return on the acquisition of real property by way of building or remodeling a building, an acquirer shall state his/her name or title and domicile, and the domicile of his/her place of business, and where he/she enters into a contract for construction works under the Framework Act on the Construction Industry, he/she shall present the original contract and the statement of construction cost to the head of a Gu having jurisdiction over the location of acquired property.

(4) In a tax return on the acquisition by way of changing the type of a vehicle, machinery, equipment or ship, an acquirer shall clearly state his/her name or title and domicile, and the domicile of his/her place of business or office, and shall submit the original contract for works to change such type and the statement of cost to the head of the competent Gu.

(5) In a tax return on the acquisition of facilities under Article 6 of the Enforcement Decree of the Local Tax Act (hereinafter referred to as the "Decree"), an acquirer shall state the type of facilities, the acquisition value, the date of installation, and other necessary matters.

(6) In a tax return on the acquisition of land by way of changing land category, an acquirer shall state the land category, surface area, market price, and location of land before and after the change of land category, his/her name or title and domicile, and the domicile of his/her place of business, the date such land category is actually changed, and submit the original contract for works to change land category and the statement of cost to the head of the competent Gu.

(7) An oligopolistic stockholder deemed an acquirer pursuant to Article 7 (5) of the Act shall, within 60 days after he/she acquires the relevant stocks, file a tax return stating the following matters and the documents evidencing them with the head of a Gu having jurisdiction over the location of the relevant corporation:
1. The location of the head office and branch offices of the corporation;
2. A list of stockholders or employees (including amended lists)
3. The date and cause of acquisition;
4. An inventory of property;
5. Matters falling under the subparagraphs of paragraph (1);
6. The tax base and basis for the computation thereof;
7. Other reference matters, such as changes in stocks or stakes.

CHAPTER III LEISURE TAX

Article 6 (Self-Assessment Taxation)

CHAPTER III LEISURE TAX(1) Each person liable to pay tax shall file a tax return with and pay a leasure tax to the head of a Gu having jurisdiction over the location of a velodrome, boat race park, race park or off-course betting outlet by the tenth day of the month following the month in which betting tickets on bicycle racing, boat racing or horse racing (hereinafter referred to as "bicycle racing, etc.") are issued.

(2) Where a tax return is not filed under paragraph (1) or a tax return is deemed inappropriate, the head of the competent Gu shall investigate, determine or correct the tax base and the amount of tax.

(3) When the head of the competent Gu determines or corrects the tax base and the amount of tax pursuant to paragraph (2),

he/she shall notify a person liable to pay tax of such determination or correction, without delay.

Article 7 (Obligations to Keep Books)

Each person liable to pay tax shall record the following matters concerning the conduct of bicycle racing, etc. under Article 40 of the Act in a book and keep such book for five years:

1. Methods and types of betting and the number of betting tickets issued, by face value, and the total value thereof;
2. The amount of leisure tax computed pursuant to Article 42 of the Act;
3. The number of successful betting by face value of betting tickets;
4. Where no person succeeds in betting, the reason therefor.

CHAPTER IV TOBACCO CONSUMPTION TAX

Article 8 (Matters to be Reported by Persons Who Ship Tobacco Products out of Manufacturing Place or Bonded Area without Paying Tax and by Persons Entitled to Tax Exemption)

CHAPTER IV TOBACCO CONSUMPTION TAXEach person who intends to ship tobacco products out of a manufacturing place or bonded area without paying consumption tax pursuant to Article 53 of the Act or who intends to be exempted from taxation under Article 54 of the Act shall submit documents evidencing the following matters to the Mayor who has jurisdiction over the location of the manufacturing place or bonded area:

1. The name or title and domicile of the person liable to pay tax and his/her place of business;
2. Reasons for shipping tobacco products out of the manufacturing place or bonded area without paying tax or grounds for tax exemption, and the evidential documents thereof;
3. Other necessary matters, such as collections and payments.

Article 9 (Obligations to Keep Books)

Each person who manufactures, or imports and sells, tobacco products shall record the details of manufacture, importation, sale, etc. of tobacco products in a book and keep it for five years.

CHAPTER V LOCAL CONSUMPTION TAX

Article 10 (Confirmation on Payment of Local Consumption Tax)

CHAPTER V LOCAL CONSUMPTION TAXWhere the Mayor of Seoul Metropolitan Government (hereinafter referred to as the "Mayor") receives payment of local consumption tax pursuant to Article 71 (2) of the Act, he/she shall ascertain whether the amount of the relevant apportioned tax is correct, and where it is confirmed that the amount of such apportioned tax is different from the amount of apportioned tax under the Local Tax Act and its subordinate statutes, he/she shall correct the amount of tax immediately.

SECTION 1. Per Capita Tax

Article 11 (Tax Rate)

SECTION 1. Per Capita TaxThe tax rate per capita under Article 78 of the Act shall be as follows:

1. An individual:

(a) An individual who has a domicile in Seoul Metropolitan Government: 4,800 won;

(b) An individual who has a place of business in Seoul Metropolitan Government: 50,000 won;

2. A corporation:

Classification	Amount of Tax
A corporation, the capital or investment (referring to capital or investment as at the tax base date; hereafter the same shall apply in this Article) in which exceeds ten billion won and which employs more than 100 persons (referring to employees under subparagraph 9 of Article 85 of the Act; hereafter the same shall apply in this Article) in its place of business as at the tax base date	500,000 won
A corporation, the capital or investment in which is more than five billion won but not more than ten billion won	

and which employs more than 100 persons in its place of business as at the tax base date	350,000 won
A corporation, the capital or investment in which exceeds five billion won and which employs 100 or less persons in its place of business as at the tax base date or a corporation, the capital or investment in which is more than three billion won but not more than five billion won and which employs more than 100 persons in its place of business as at the tax base date	200,000 won
A corporation, the capital or investment in which is more than three billion won but not more than five billion won and which employs 100 or less persons in its place of business as at the tax base date or a corporation, the capital or investment in which is more than one billion won but not more than three billion won and which employs more than 100 persons in its place of business as at the tax base date	100,000 won
Other corporations	50,000 won

SECTION 2. Tax on Property

Article 12 (Tax Rate)

SECTION 2. Tax on Property(1) The tax rate for property under Article 81 (1) and (2) of the Act shall be 250 won per one square meter on the total floor area of a place of business.
(2) In cases of a place of business discharging pollutants, such as waste water or industrial wastes, provided for in Article 83 of the Decree, the tax rate for such place of business shall be 200/100 of the tax rate referred to in paragraph (1).

Article 13 (Obligations to File Return)

(1) Each person liable to pay tax on property or owner of a building for his/her business shall file a return stating the location, lot number, structure, purposes of use, number of floors, total floor area of the building and other necessary matters with the head of the competent Gu, as determined by the head of the competent Gu.
(2) In any of the following cases, a return shall be filed with the head of the competent Gu within one month from the date the relevant case arises: Provided, That this shall not apply in cases where a return has been filed pursuant to Article 5:
1. Where a building is extended or remodelled;
2. Where a building is destroyed or unusable;
3. Where the ownership of a building is acquired or the owner of a building changes his/her domicile, name or title;
4. Where a place of business is relocated;
5. Where business is suspended or ceased.

SECTION 1. Tax on Income

Article 14 (Tax Rate)

SECTION 1. Tax on IncomeThe tax rate for income under Article 89 of the Act shall be as follows:

Classification	Tax Rate
Income tax portion	10/100 of the amount of income tax
Corporate tax portion	10/100 of the amount of corporate tax

SECTION 2. Tax on Employees' Wages

Article 15 (Tax Rate)

SECTION 2. Tax on Employees' WagesThe tax rate for employees' wages under Article 100 (2) of the Act shall be 5/1,000 of the total amount of employees' wages.

Article 16 (Obligations to File Return)

(1) Each person liable to pay tax on employees' wages shall file a return, stating the number of employees, the total amount of wages and other necessary matters, with the head of the competent Gu.
(2) In any of the following cases, a 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 the seat of a place of business is relocated;
3. Where a place of business is closed, temporarily or permanently;
4. Where the number of full-time employees changes.

SECTION 1. Automobile Ownership Tax

Article 17 (Tax Base and Tax Rate)

SECTION 1. Automobile Ownership TaxThe standard tax rate established under Article 127 (1) of the Act shall be applicable to the tax rate (annual tax rate per automobile) of automobile ownership tax under paragraph (3) of the same Article.

SECTION 2. Automobile Driving Tax

Article 18 (Confirmation of Payment)

SECTION 2. Automobile Driving Tax(1) The Mayor shall receive payment of automobile driving tax from the Mayor of Ulsan Metropolitan Government each month and ascertain whether the amount of the relevant apportioned tax is correct pursuant to Article 137 (3) of the Act.
(2) Where it is confirmed that the amount of apportioned tax under paragraph (1) is different from that provided for in Acts and subordinate statutes, the Mayor shall immediately raise an objection to the Mayor of Ulsan Metropolitan Government and request him/her to correct the amount of such tax.

SECTION 1. Local Resource and Facility Tax on Water for Generation of Electricity

Article 19 (Tax Base and Tax Rate)

SECTION 1. Local Resource and Facility Tax on Water for Generation of ElectricityLocal resource and facility tax on water for the generation of electricity shall be two won per ten cubic meters of water used to generate electricity.

Article 20 (Self-Assessment Taxation)

Each person liable to pay tax shall file a tax return with and pay the amount of tax computed pursuant to Article 19 on water used to generate electricity from the first day to the end of each month, to the head of a Gu having jurisdiction over the location of the relevant power plant, by the end of the following month.

Article 21 (Areas subject to Imposition)

The whole area under the administrative jurisdiction of Seoul Metropolitan Government (hereinafter referred to as the "Metropolitan Government") shall be subject to the imposition of local resource and facility tax on water for the generation of electricity.

SECTION 2. Local Resource and Facility Tax on Ground Water

Article 22 (Tax Base and Tax Rate)

SECTION 2. Local Resource and Facility Tax on Ground WaterThe tax base and tax rate of local resource and facility tax on ground water shall be as follows:
1. Ground water pumped out for sale as drinking water: 200 won per cubic meter;
2. Hot spring water pumped out for bathing water: 100 won per cubic meter;
3. Ground water pumped out for the purposes other than those referred to in subparagraphs 1 and 2 or ground water, other than hot spring water, pumped out for bathing water: 20 won per cubic meter.

Article 23 (Imposition and Collection)

(1) The head of a Gu having jurisdiction over the location of a water pumping hole shall collect, by general collection, local resource and facility tax on ground water under the proviso to Article 147 (1) 1 of the Act in an amount of tax computed according to the tax base and tax rate provided for in the subparagraphs of Article 22 during the following period from the persons who pump out ground water as at the first day of the month in which the payment deadline falls: Provided, That where deemed necessary, the head of the Gu may set the period of imposition as a monthly or bimonthly basis:

Classification	Period	Payment Deadline
First quarter	From January to March	From April 16 to April 30
Second quarter	From April to June	From July 16 to July 31
Third quarter	From July to September	From October 16 to October 30
Fourth quarter	From October to December	From January 16 to January 31 in the following year

(2) Notwithstanding paragraph (1), in any of the following cases, the head of a Gu may impose the amount of tax on an occasional basis, by computing the consumption volume of ground water pumped out:
1. Where a new water pumping hole is drilled;
2. Where a water pumping hole is transferred or acquired;
3. Where a water pumping hole is closed.
(3) The consumption volume of ground water pumped out that is the tax base provided for in the subparagraphs of Article 22 shall be the consumption volume of ground water pumped out as at the first day of the month in which the payment deadline for the relevant quarter under paragraph (1) falls. In such cases, the consumption volume of ground water shall be measured with a water pumping meter connected to a water pumping hole, and when the consumption volume of ground water cannot be measured because no water pumping meter is installed, it shall be based on the volume computed by multiplying the maximum volume of water pumpable a day by the number of days of consumption.
(4) Each person who intends to produce or sell ground water pumped out as drinking water or to use such water for bathing shall install a water pumping meter by which the consumption volume of ground water can be measured on the water pumping pipe connected to a water pumping hole and report such installation to the head of the competent Gu.
(5) The head of a Gu, upon receipt of a report under paragraph (4), shall examine the condition of installation of a water pumping meter and check the condition thereof at least once a quarter.

Article 24 (Areas subject to Imposition)
The whole area under the administrative jurisdiction of the Metropolitan Government shall be subject to the imposition of local resource and facility tax on ground water.

SECTION 3. Local Resource and Facility Tax on Underground Resources

Article 25 (Tax Base and Tax Rate)
SECTION 3. Local Resource and Facility Tax on Underground Resources(1) Local resource and facility tax on underground resources shall be 5/1,000 of the value of a mined mineral.
(2) The value of a mineral referred to in paragraph (1) means the value of the refined mineral, determined and publicly announced by the Mayor on the basis of the market price thereof as at January 1 and July 1 each year: Provided, That unless any mining area is designated within the City, the value of a mineral is not required to be determined and publicly announced.

Article 26 (Self-Assessment Taxation)
Each person liable to pay tax shall file a tax return with and pay the amount of tax computed pursuant to Article 25 on a mineral mined from the first day to the end of each month, to the head of a Gu having jurisdiction over the location of the mining area, by the end of the following month.

Article 27 (Areas Subject to Imposition)
The whole area under the administrative jurisdiction of the Metropolitan Government shall be subject to the imposition of local resource and facility tax on underground resources.

SECTION 4. Local Resource and Facility Tax on Containers

Article 28 (Tax Base and Tax Rate)
SECTION 4. Local Resource and Facility Tax on ContainersThe tax base and tax rate of local resource and facility tax on

containers shall be 15,000 won per TEU.

Article 29 (Self-Assessment Taxation)

Each person liable to pay tax shall file a tax return with and pay the amount of tax computed pursuant to Article 28 on containers arriving in or leaving port from the first day to the end of each month, to the head of a Gu having jurisdiction over the location of the container wharf at which containers are handled, by the end of the following month.

Article 30 (Areas Subject to Imposition)

The whole area under the administrative jurisdiction of the Metropolitan Government shall be subject to the imposition of local resource and facility tax on containers.

SECTION 5. Local Resource and Facility Tax on Nuclear Power Generation

Article 31 (Tax Base and Tax Rate)

SECTION 5. Local Resource and Facility Tax on Nuclear Power GenerationLocal resource and facility tax on nuclear power generation shall be 0.4 won per kilowatt-hour of the quantity of power generation.

Article 32 (Self-Assessment Taxation)

Each person liable to pay tax shall file a tax return with and pay the amount of tax computed pursuant to Article 31 on nuclear power generated from the first day to the end of each month to the head of a Gu having jurisdiction over the location of the relevant power plant, by the end of the following month.

Article 33 (Areas Subject to Imposition)

The whole area under the administrative jurisdiction of the Metropolitan Government shall be subject to the imposition of local resource and facility tax on nuclear power generation.

SECTION 6. Local Resource and Facility Tax on Specific Real Property

Article 34 (Tax Rate)

SECTION 6. Local Resource and Facility Tax on Specific Real Property(1) In cases of local resource and facility tax to be appropriated for fire fighting facilities pursuant to Article 146 (4) of the Act, the amount of such tax shall be computed by applying the following tax rates to the tax base, being the value or the standard market value of a building (including a building portion of a house; hereafter in this Section the same shall apply) or ship:

Tax Base	Tax Rate
Not more than six million won	0.4/1000
More than six million won, but not more than thirteen million won	2,400 won 0.5/1000 of the amount of money exceeding six million won
More than thirteen million won, but not more than twenty six million won	5,900 won 0.6/1000 of the amount of money exceeding thirteen million won
More than twenty six million won, but not more than thirty nine million won	13,700 won 0.8/1000 of the amount of money exceeding twenty six million won
More than thirty nine million won, but not more than sixty four million won	24,100 won 1.0/1000 of the amount of money 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

(2) 200/100 of the amount of money computed pursuant to paragraph (1) shall be the amount of tax on fire-hazardous buildings provided for in Article 138 of the Decree, such as oil reservoirs, gas stations, oil refineries, department stores, hotels, amusement centers, theaters, and buildings with at least four stories.
(3) Deleted. <by Ordinance No. 5140, Jul. 28, 2011>

Article 35 (Imposition and Collection)

(1) Local resource and facility tax on specific real property shall be imposed and collected in the same manner as property tax is imposed and collected, and such tax shall be notified through a property tax notice in which it is simultaneously recorded. <Amended by Ordinance No. 5498, May 16, 2013>

(2) When the head of a Gu intends to collect local resource and facility tax on specific real property, he/she shall classify such specific real property as a building or ship and record the tax base for each taxable property and the aggregate amount of taxes thereof.

Article 36 (Obligations to File Return on Buildings)

(1) In any of the following cases, a person liable to pay tax shall file a return stating the date of completion, location, structure, purposes of use, number of floors, total floor area of a building and the reason therefor, with the head of the competent Gu within 30 days from the date the relevant case arises:

1. When a building is newly constructed, extended or remodelled;
2. When a building is destroyed or unusable;
3. When a non-taxable building becomes a taxable building;
4. When a taxable building becomes a non-taxable building;
5. When the structure or purpose of use of a building changes or the number of floors or the total floor area thereof is increased or reduced;
6. When the ownership of a building is acquired or the owner of a building changes his/her domicile, name or title.

(2) When a person liable to pay tax installs facilities under Article 5 of the Decree or a structure under Article 6 of the Decree, he/she shall file a return stating the date of installation, type and outline of such facilities or structure, with the head of the competent Gu, within 30 days from the date such fact occurs.

(3) When a property tax return is filed with regard to matters provided for in paragraphs (1) and (2), a local resource and facility tax return shall be deemed filed.

Article 37 (Obligations to File Return on Ships)

In any of the following cases, a person liable to pay tax shall file a return stating the type, name, date of completion, engine number, moorage, purpose of use, tonnage, and acquisition price, taxation date of a ship and other necessary matters, with the head of the competent Gu within 30 days from the date the relevant case arises: Provided, That where a property tax return is filed with regard to the relevant matters, a return shall be deemed filed pursuant to this provision:

1. When a ship is acquired;
2. When a ship is sold or destroyed;
3. When a ship used overseas is used in the Republic of Korea;
4. When a non-taxable ship becomes a taxable ship;
5. When a taxable ship becomes a non-taxable ship.

Article 38 (Ex Officio Registration and Notice)

Where a person liable to pay tax fails to file a return under Articles 36 and 37, the head of a Gu shall consider a person deemed an owner of a building or ship as a person liable to pay tax and register his/her name in the property tax assessment register ex officio, and notify him/her of such fact.

Article 39 (Imposition According to Current Status of Local Resource and Facility Tax)

Where the head of a Gu finds a difference in specific real property subject to local resource and facility tax between the current status in the register and the actual current status, he/she shall impose local resource and facility tax thereon according to the actual current status.

Article 40 (Areas Subject to Imposition)

The whole area under the fire administration within the administrative districts of the Metropolitan Government shall be subject to the imposition of local resource and facility tax.

SECTION 7. Local Resource and Facility Tax on Thermal Electricity Generation

Article 41 (Tax Base and Tax Rate)

SECTION 7. Local Resource and Facility Tax on Thermal Electricity GenerationLocal resource and facility tax on thermal electricity generation shall be zero point one five won per kilowatt-hour.

[This Article Newly Inserted by Ordinance No. 5498, May 16, 2013]

Article 42 (Self-Assessment Taxation)

Each person liable to pay tax shall file a tax return with and pay the amount of tax computed pursuant to Article 41 on electricity

generated by a power plant from the first day to the end of each month to, the head of a Gu having jurisdiction over the location of the relevant power plant, by the end of the following month.
[This Article Newly Inserted by Ordinance No. 5498, May 16, 2013]

Article 43 (Areas subject to Imposition)

The whole area under the administrative jurisdiction of the Metropolitan Government shall be subject to the imposition of local resource and facility tax on thermal electricity generation.
[This Article Newly Inserted by Ordinance No. 5498, May 16, 2013]

CHAPTER X PROPERTY TAX ON Metropolitan Government

Article 44 (Tax Base, etc. of Property Tax on Metropolitan Government)

CHAPTER X PROPERTY TAX ON Metropolitan GovernmentMatters concerning the tax base, tax rates, payment deadline, etc. of property tax on Metropolitan Government under Article of Article 9 (1) and (2) of the Framework Act on Local Taxes shall be as prescribed by Ordinance of an autonomous Gu in which the relevant taxable property is located.

Article 45 (Allocation of Property Tax on Metropolitan Government)

The Mayor shall equally divide the total amount of property tax on Metropolitan Government under Article 9 (1) and (2) of the Framework Act on Local Taxes and allocate an amount equally divided to autonomous Gus under his/her jurisdiction as money transferred from common property tax pursuant to Article 10 of the same Act: Provided, That where an allocated amount is of no practical use or is refunded because the amount of tax collected is small, he/she shall adjust the total amount of such tax in consideration of the actual results of collection and allocated an adjusted amount to autonomous Gus.

Article 46 (Procedures for Allocating Money Transferred from Common Property Tax, etc.)

(1) The Mayor shall allocate money transferred from common property tax under Article 42 to autonomous Gus by the month following the month in which property tax on Metropolitan Government is collected.
(2) When the Mayor intends to allocate money transferred from common property tax pursuant to paragraph (1), he/she shall notify the head of each Gu under his/her jurisdiction. In such cases, he/she shall make a report on the calculation basis of an allocated amount and the details of allocation to each autonomous Gu, and send it to the head of each Gu.

CHAPTER XI PROPERTY TAX ON URBAN AREAS

Article 47 (Announcement of Areas Subject to Property Tax on Urban Areas)

CHAPTER XI PROPERTY TAX ON URBAN AREAS(1) The Mayor shall announce urban areas subject to the imposition of property tax following a resolution by the Council pursuant to Article 112 of the Act.
(2) Where the Mayor changes or adds any urban area, paragraph (1) shall also apply.

Article 48 (Property Tax on Urban Areas)

The property tax rate on urban areas under Article 112 (2) of the Act shall be 1.4/1,000. <Amended by Ordinance No. 5498, May 16, 2013>

Article 49 (Exclusion from Application of Property Tax on Urban Areas)

The Mayor shall impose property tax under Article 111 (1) 1 of the Act on land in an urban development project area under the Urban Development Act and in which construction is possible because the relevant project has been actually completed for each parcel, which is regarded as a building site, among land under Article 74 (1) of the Restriction of Special Local Taxation Act.

Article 50 (Imposition and Collection)

Property tax under Article 112 (1) 2 of the Act shall be imposed and collected in the same manner as property tax is imposed and collected.

CHAPTER XII LOCAL EDUCATION TAX

Article 51 (Tax Base and Tax Rate)

CHAPTER XII LOCAL EDUCATION TAXThe amount of local education tax shall be computed, depending on the tax base and tax rates under Article 151 of the Act.