

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 prescribe matters mandated by the Local Tax Act and the Enforcement Decree of the Local Tax Act and those necessary for the enforcement of said Act. <Amended on Mar. 25, 2021>

Article 2 (Relationship to Other Statutes and Regulations)

Except as otherwise expressly provided in this Ordinance, the definitions of terms used in this Ordinance shall be governed by 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. <Amended on Jan. 5, 2017>

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 TAXAny 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 TAXAny 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.

Article 7-2 (Reduction or Exemption of Security for Payment of Tobacco Consumption Tax)

(1) The Mayor may reduce or exempt the amount of security for tax payment (hereafter in this Article referred to as "reduction or exemption of security for tax payment") by 50/100 for a person who has not failed to pay a tobacco consumption tax nor evaded it by intention for the last three years while having engaged in the business of importing and selling tobacco for at least three consecutive years pursuant to Article 71 (3) of the Decree.

(2) A person who intends to apply for the reduction or exemption of security for tax payment under paragraph (1) shall submit to the Mayor a form prescribed by rule of the Seoul Government, along with documents proving the grounds for tax reduction or exemption. In such cases, the Mayor shall notify the applicant of matters regarding the reduction or exemption of security for tax payment in the form prescribed by rule of the Seoul Government.

(3) Where there arises any ground for a person granted the reduction or exemption of security for tax payment to fail to pay local taxes or secure claims, the Mayor may suspend the application of the reduction or exemption of security for tax payment and request the person to provide security.

[This Article Newly Inserted on May 20, 2021]

SECTION 1 Individual Portion

Article 8 (Tax Rates)

SECTION 1 Individual PortionThe tax rate for individual portion under Article 78 of the Act shall be 4,800 won.

[This Article Newly Inserted on Mar. 25, 2021]

SECTION 2 Place of Business Portion

Article 9 (Tax Rates)

SECTION 2 Place of Business PortionThe tax rate for the place of business portion under Article 81 (2) of the Act shall be the tax rates prescribed in the subparagraphs of paragraph (1) of the same Article. <Amended on Mar. 25, 2021>

Article 10 (Obligation to Report)

A person liable to pay the place of business portion of resident taxes 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. <Amended on Mar. 25, 2021>

SECTION 3 Employee Portion

Article 11 (Tax Rates)

SECTION 3 Employee PortionThe standard tax rates specified in Article 84-3 (1) of the Act shall be the tax rates 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 MOTOR VEHICLE TAX ON POSSESSION OF MOTOR VEHICLES

Article 14 (Tax Rates)

CHAPTER VII MOTOR VEHICLE TAX ON POSSESSION OF MOTOR VEHICLEThe standard tax rates specified in Article 127

(1) of the Act shall be the tax rates for motor vehicle tax (the annual amount of tax per motor vehicle) for the possession of a motor vehicle 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 (5) of the same Article. <Amended on Jul. 16, 2020>

Article 16 (Tax Returns and Payment)

Any person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall file 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 (5) of the same Article.
<Amended on Jul. 16, 2020>

Article 18 (Tax Returns and Payment, and Imposition and Collection)

(1) Any person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall file 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 of Article 147 (1) 1 of the Act.

(3) Notwithstanding paragraph (2), in any of the following cases, the head of a Gu may impose 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 (5) of the same Article. <Amended on Jul. 16, 2020>

(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 of 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 (Tax Returns and Payment)

Any person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall file 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 attached Form 38 of 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 (2) 1 of the Act shall be the tax rates for local resource and facility taxes on containers prescribed in paragraph (5) of the same Article. <Amended on Jul. 16, 2020>

Article 22 (Tax Returns and Payment)

Any person liable to pay taxes pursuant to Article 147 (1) 2 of the Act shall file 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 (Tax Returns 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 file a tax return and pay the amount of tax computed pursuant to Article 146 (2) 2 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. <Amended on Jul. 16, 2020>

SECTION 6 Local Resource and Facility Tax on Thermal Electricity Generation

Article 24 (Tax Returns 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 file a tax return and pay the amount of tax computed pursuant to Article 146 (2) 3 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. <Amended on Jul. 16, 2020>

SECTION 7 Local Resource and Facility Tax for Fire-Fighting Portion

Article 25 (Tax Rates)

SECTION 7 Local Resource and Facility Tax for Fire-Fighting PortionThe standard tax rates specified in Article 146 (3) of the Act shall be the tax rates for local resource and facility taxes for fire-fighting portion prescribed in paragraph (5) of the same Article. <Amended on Jul. 16, 2020>

CHAPTER IX Deleted.

Article 26 Deleted. <Mar. 25, 2021>

CHAPTER IX Deleted.

Article 27 Deleted. <Mar. 25, 2021>

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 for specific resource, specific facility, or fire-fighting portion pursuant to Article 147 (6) of the Act. <Amended on Jul. 16, 2020>

Article 32 (Rule for Enforcing Ordinance)

Matters necessary for enforcing this Ordinance shall be prescribed by rule of the Seoul Government.

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

ADDENDUM <Ordinance No. 6386, Jan. 5, 2017>

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

ADDENDUM <Ordinance No. 7611, Jul. 16, 2020>

This Ordinance shall enter into force on the date of its promulgation: Provided, That the amended provisions of Articles 15, 17, 19 (1), 21, 23, and 24, the title of Section 7 of Chapter VIII, and Articles 25 and 31 shall enter into force on January 1, 2021.

ADDENDA <Ordinance No. 7956, Mar. 25, 2021>

Article 1 (Enforcement)

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

Articles 2 (Applicability to Individual and Place of Business Portion of Resident Tax)

The amended provisions of the title of Section 1 of Chapter V, Article 8, the title of Section 2 of Chapter V, and Articles 9 and 10 shall begin to apply to tax liabilities arising on or after January 1, 2021.

ADDENDA <Ordinance No. 8031, May 20, 2021>

Article 1 (Enforcement)

This Ordinance shall enter into force six months after the date of its promulgation.

Article 2 (Applicability to Reduction or Exemption of Security for Tax Payment for Tobacco Consumption Taxes)

The amended provisions of Article 7-2 (1) shall apply to tobaccos carried out from a bonded area after this Ordinance enters into force.