# SEOUL METROPOLITAN GOVERNMENT RULES ON IMPOSITION AND COLLECTION SUBORDINATE TO THE FRAMEWORK ORDINANCE ON MUNICIPAL TAXES

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## CHAPTER GENERAL PROVISIONS

## SECTION 1 Common Provisions

### Article 1 (Purpose)

CHAPTER GENERAL PROVISIONSSECTION 1 Common ProvisionsThe purpose of these Rules is to provide for matters delegated by the Seoul Metropolitan Government Framework Ordinance on Municipal Taxes and matters necessary for the enforcement thereof.

### Article 2 (Definitions)

Terms used in this Rule shall be defined as follows:
1. The term "head of the imposing division" refers to the head of the division imposing a municipal tax;
2. The term "head of the collecting division" refers to the head of the division collecting a municipal tax;
3. The term "Receiving agencies" refers to the Seoul Metropolitan Government Treasury (hereinafter referred to as the "Municipal Treasury") and its receiving agencies.

### Article 3 (Relationships to other Acts, Subordinate Statutes, etc.)

Except as otherwise provided for in the Framework Act on Local Taxes (hereinafter referred to as the "Act"), the Enforcement Decree of the Framework Act on Local Taxes (hereinafter referred to as the "Decree"), the Enforcement Rule of the Framework Act on Local Taxes (hereinafter referred to as the "Enforcement Rule"), and the Seoul Metropolitan Government Framework Ordinance on Municipal Taxes (hereinafter referred to as the "Ordinance"), this Rule shall apply.

### Article 4 (Attribution of Municipal Taxes to Fiscal Years)

Municipal taxes shall be attributed to each fiscal year as follows:
1. Revenue with a specified period for payment shall be attributed to the year in which the period for payment ends: Provided, That if a tax payment notice is not issued within the fiscal year in which the period for payment ends, the revenue shall be attributed to the year in which the tax payment notice is issued;
2. A municipal tax that a taxpayer is obligated to pay by self-assessment shall be attributed to the year in which the tax is received;
3. If a tax payment notice of a municipal tax imposed occasionally, which does not fall under subparagraph 1 or 2, is issued, the tax shall be attributed to the year in which the notice is issued.

### Article 5 (Preparation of Taxation Data, etc. and Keeping of Ledgers)

Where taxation data, ledgers, and statements related to the imposition and collection of municipal taxes under this Rule (hereinafter referred to as "imposition and collection") are prepared and kept by any electronic information processing medium, such as computers, the preparation of separate ledgers may be omitted: Provided, That the ledgers and statements related to the imposition and collection of municipal taxes shall be maintained properly so that they can be printed out at any time.

## SECTION 2 Service of Documents

### Article 6 (Service of Tax Payment Notices, etc.)

SECTION 2 Service of Documents(1) Where notices are served by registered mail or ordinary mail pursuant to Article 8 (3) or 9 of the Ordinance, the service register shall be prepared in attached Form 1.
(2) Where notices are served in person pursuant to Article 8 (3) of the Ordinance, the service register shall be prepared in attached Form 2.

### Article 7 (Service of Returned Tax Payment Notices, etc.)

Where a tax payment notice or a reminder notice served by mail is returned, the competent tax officer shall enter the fact in the

ledger of the receipt of returned mails in attached Form 3 and prepare a register of the failure of service in attached Form 4.

### Article 8 (Management of Service Register, etc.)

The service register under Article 6 shall be prepared and managed for each tax item and for each month, and the following matters shall be recorded in the service register:

1. The taxpayer's signature or seal, if a notice is served on the taxpayer in person;
2. The recipient's signature or seal with the description of his/her relationship with the taxpayer, if a notice is served on any person other than the taxpayer;
3. The date and reasons, if the recipient of a tax payment notice or reminder notice refuses to sign, affix his/her seal, or receive the notice;
4. The relationship between a person who refuses services and the taxpayer, the place of service by leaving, and other necessary facts, if a person refuses services of a tax payment notice or a reminder notice without a justifiable cause and thus the notice is served by leaving at the place of service.

### Article 9 (Arrangement of Ledgers and other Documents)

Ledgers, statements, reports, and other documents relating to the collection of municipal taxes shall be arranged in order of fiscal year, tax item, period for payment, or administrative district.

## CHAPTER IMPOSITION AND COLLECTION

## SECTION 1 Imposition and Collection

### Article 10 (Decision to Collect Tax by Ordinary Method of Collection)

CHAPTER IMPOSITION AND COLLECTIONSECTION 1 Imposition and Collection(1) Where the head of the imposing division intends to impose a municipal tax, he/she shall make a decision to collect it in attached Form 5 "Decision to Collect" after examining the grounds for collection, the amount of tax, the attributable year, the title of revenue, the taxpayer, the payment deadline, the place of payment, and other necessary matters.

(2) When a decision to collect a tax is made pursuant to paragraph (1), the decision shall be entered in the register of notice of the amount decided to collect in attached Form 6 and then notify the head of the collecting division of the amount of revenue to be collected in attached Form 7, along with the receipt register in attached Form 8: Provided, That the receipt register may be omitted, if the receipt register is kept and maintained in electronic form and can be verified on line.

(3) When a decision to collect a tax from joint taxpayers is made pursuant to paragraph (1) or (2), a notice in the form of an electronic file containing the following matters or a receipt register including the following descriptions shall be delivered to the head of the collecting division:

1. For taxpayers for an asset owned in common: Personal information and shares of ownership of all co-owners;
2. Where a decision to impose a tax on heirs is made: The number of heirs, personal information and shares of inheritance of heirs;
3. For business partners: The number of business partners and personal information and shares of business partners.

(4) Upon receiving the notice under paragraph (2) or (3), the head of the collecting division shall review the matters necessary for collection, enter details thereof in the collection register in attached Form 9, and shall maintain the register.

(5) Where work for imposition and work for collection are assigned separately to officers in the same division, it shall be deemed that the notice under paragraph (2) or (3) is given when relevant information is entered in the information processing system.

### Article 11 (Decision to Collect Tax by Self-Assessment/Payment)

(1) When the head of the imposing division receives a municipal tax return filed by a taxpayer, he/she shall prepare a receipt register in attached Form 8 and shall give notice thereof to the head of the collecting division by no later than the fifth day of the following month.

(2) Upon receiving a notice of receipt of a municipal tax paid by self-assessment from a receiving agency (or electronic data, if data about receipt is processed by a computer system), the head of the collecting division shall immediately verify whether the amount deposited in the revenue account corresponds to the aggregate amount in the notice of receipt, affix a receipt stamp on the receipt register received from the head of the imposing division or affix an electronic stamp, and then immediately notify the head of the imposing division thereof: Provided, That if receipt registers are processed by an electronic system and can be verified on a network, it shall be deemed that the cancellation stamp is affixed on the receipt register and the notice thereof is given.

(3) Upon receiving data about receipt under paragraph (2), the head of the imposing division shall make a decision to collect the tax in attached Form 5 "Decision to Collect Tax", prepare a notice of decision to collect the tax in attached Form 6 immediately at the same time with regard to the amount received, notify the head of the collecting division thereof, and discover causes of delinquency with regard to a delinquent taxpayer, and then take measures for imposition, such as ordinary collection.

(4) Upon receiving notice under paragraph (1), the head of the collecting division shall record details thereof in attached Form 9 "Collection Register".

(5) Where data about receipt by the Municipal Treasury is processed by a computer system with regard to details of payment under paragraph (2), the head of the imposing division may make a decision of ex post facto collection by electronic data. In such cases, each payer's data about receipt shall be attached thereto.
(6) When data about receipt under paragraphs (1) through (3) is processed by a computer system and shared with the head of the collecting division, it shall be deemed that notice is given respectively.

### Article 12 (Preparation of Tax Payment Notices)

(1) A tax payment notice prepared pursuant to Article 55 of the Act shall be printed out by a computer system: Provided, That if the Act or any Act regarding local taxes provides otherwise, a handwritten tax payment notice may be issued.
(2) The head of the imposing division shall make sure that a tax payment notice printed out by a computer system has no omitted or erroneous descriptions:
1. Taxation number: Refers to an issue number given to a notice by a computer system in a specified order;
2. Fiscal year and attributable year: Shall be stated in accordance with the attribution under Article 4;
3. Account and title of account: Shall be stated by referring to attached Table;
4. Taxpayer: The name and resident registration number of an individual or the name and corporate registration number (business registration number) of a corporation shall be entered: Provided, That part of such descriptions may be omitted pursuant to Article 10 of the Act on the Protection of Personal Information Maintained by Public Institutions;
5. Address:
(a) Individual: The address on the resident register or his/her abode shall be entered;
(b) Corporation or proprietorship: The address of the head office of a corporation or the principal place of business of a proprietorship shall be entered: Provided, That if the address of the head office or the principal place of business differs from the address of a branch office or the place of business at issue, the address of a branch office or the place of business at issue may be entered;
6. Subject matter of taxation: With regard to subject matter of taxation specified for each tax item under the Local Tax Act, the area of land, the area of a building, or the vehicle registration number, or other descriptions shall be entered in details;
7. Payment deadline: The payment deadline for a tax notified pursuant to the Act, an Act regarding local taxes, or the Ordinance shall be entered clearly. With regard to a municipal tax occasionally imposed, the payment deadline shall be basically the end of each month, but the foregoing shall not apply to collection prior to the period for payment or any emergency case;
8. Tax item: The relevant tax item under Article 7 of the Act shall be entered literally and shall not be abbreviated;
9. Tax amount: The amount shall be entered to fit in the blank for tax amount, and any amount less than ten won shall be cut off;
10. Official seal: The taxation authority for each tax item under the Act, an Act regarding local taxes, or the Ordinance shall be entered, and the official seal shall be affixed: Provided, That the official seal printed out or a registered electronic official seal may be used under Articles 21 (2) and 36 (3) of the Management Regulations;
11. Basis for calculation of tax amount: The basis for the calculation of the tax amount notified shall be entered accurately, and if taxes for two or more years or two or more subject matters of taxation are notified on one sheet of notice, the tax amount for each year or for each tax item shall be entered separately. In such cases, if the blank is not big enough, the amounts may be entered in a separate sheet, which shall be attached to the notice.

### Article 13 (Re-Issuance of Tax Payment Notice)

(1) If the head of the imposing division considers it necessary due to mutilation of a tax payment notice or upon receiving an application from a taxpayer for the re-issuance of a tax payment notice, he/she may re-issue a tax payment notice. In such cases, the tax payment notice shall bear an indication that the tax payment notice is re-issued.
(2) If a tax payment notice is issued in connection with partial payment or payment in installments, the indication "partial payment" or "payment in installments" shall be noted in the margin of each page of the notice with a rubber stamp, etc.
(3) Upon receiving an application from a taxpayer, the competent tax officer may issue a notice of a municipal tax imposed by the Mayor or the head of a Gu.

### Article 14 (Disposition of Municipal Taxes to be Paid by Self-Assessment)

(1) Where a taxpayer files a tax return on a municipal tax that shall be paid by self-assessment, the competent tax officer shall issue a tax payment notice.
(2) A taxpayer may file a tax return by mail, facsimile, or the Internet, with the following documents prepared on a municipal tax that shall be paid by self-assessment: Provided, That the foregoing shall not apply to cases where the deadline for payment by self-assessment comes within ten days from the date of dispatch:
1. A return form prescribed in the Act or an Act regarding local taxes;
2. Account books of a corporation, an authenticated contract, a contract on gift or acquisition without consideration, a letter of approval for use, a written judgment, documents regarding a successful bid, a receipt of payment of income tax, or any other evidentiary document regarding the calculation of a tax amount.
(3) Upon receiving a tax return pursuant to paragraph (2), the competent tax officer shall enter the descriptions thereof in the

register of receipt of tax returns by mail, facsimile, or electronic document in attached Form 10, review the details, and then dispatch a tax payment notice by mail. In such cases, if it is anticipated that the payment notice is likely to arrive after the payment deadline, notice shall be given to the taxpayer by phone or other means to receive the notice in person.
(4) Even where a taxpayer who filed a tax return by mail or facsimile or through the local tax information and communications network in accordance with paragraph (2) received a self-assessment/payment notice within the deadline for payment by self-assessment but fails to pay the municipal tax to a receiving agency, he/she shall be deemed to have performed his/her duty to file the tax return. In such cases, the foregoing shall be applicable only to cases where the filing of the tax return is confirmed with the register of receipt of tax returns by mail, facsimile, or electronic document under paragraph (3).

### Article 15 (Receipt of Municipal Taxes)

(1) No person, other than a receiving agency, shall receive the payment of a municipal tax: Provided, That the foregoing shall not apply to the collection under Article 20 (1) of the Ordinance and cases where a claim for distribution as a consequence of the disposition of a delinquent tax is received in accordance with an order of a collection officer.
(2) Upon receiving cash pursuant to the proviso to paragraph (1), a tax officer shall issue a receipt to the payer or his/her agent in the original record of cash receipt in any of Forms 40 through 43 attached to the Enforcement Rule, and shall enter details thereof in the receipt ledger and other relevant ledgers.
(3) Where any of Forms 17 through 22 attached to the Enforcement Decree in the case of paragraph (2) is prepared to receive a payment, the preparation of the original record of cash receipt may be omitted.

### Article 16 (Verification and Examination of Details of Receipt of Municipal Taxes)

(1) If the head of the collecting division discovers any discrepancy when he/she compares and examines the details of imposition and self-assessment/payment of municipal taxes with data about receipt by the Municipal Treasury, he/she shall investigate into causes thereof.
(2) The head of a Gu to which the imposition and collection of a municipal tax is delegated shall verify and examine details of receipt of the municipal tax by applying paragraph (1) mutatis mutandis.

### Article 17 (Cancellation Stamp)

Upon receiving a notice of receipt (including an electronic file with computerized data about receipt) from the Municipal Treasury, the head of the collecting division shall affix a receipt stamp as cancellation stamp on the receipt register in attached Form 8: Provided, That an electronic stamp may be affixed if such data is computerized.

### Article 18 (Processing of Cancelled but Unmatching Data)

(1) If the head of the collecting division discovers any discrepancy in data cancelled under Article 17 but unmatching with details of imposition, he/she shall investigate into the actual causes thereof with cooperation of the head of the imposing division, and shall prepare and maintain details of processing of uncancelled OCR data in attached Form 11.
(2) If the head of the collecting division discovers from cancelled but unmatching data that a municipal tax within the remit of the head of a Gu was paid by mistake to an account of the head of another Gu, he/she shall transfer the tax to the correct account and shall ensure that no reminder notice is despatched to the relevant taxpayer.
(3) After processing cancelled but unmatching data pursuant to paragraph (1), the head of the imposing division shall be notified of the details, and a daily and monthly trial balance sheets for each type of cause shall be prepared and maintained.
(4) If work for imposition and work for collection are assigned separately to officers in the same division, it shall be deemed that notice under paragraph (1) or (3) is given when relevant information is entered in the information processing system.

### Article 19 (Closing at Payment Deadline)

(1) The head of the collecting division shall affix a cancellation seal on the receipt register in accordance with the receipt notice given by the Municipal Treasury (including receiving agencies), prepare a delinquent tax register with data about overdue taxes after the lapse of the payment deadline, and add additional charges and aggravated additional charges thereto: Provided, That such data may be managed and processed by a computer system, if available.
(2) The head of the collecting division shall promptly verify unclear data and missing data in a receipt notice by inquiring with banks, etc. so as to prevent a person who paid a municipal tax from being classified as a delinquent taxpayer.
(3) The head of the collecting division shall prepare a register of the settlement of delinquent taxes in attached Form 12 or 13 with regard to delinquent taxpayers and shall maintain it until the tax obligation is discharged by collection, reduction, or the lapse of prescriptive period. In such cases, data may be managed and dispatched by a computer system, if available.

### Article 20 (Revocation, Rectification, etc. of Imposition)

(1) If there is a ground to revoke or rectify the imposition of a municipal tax pursuant to the Act, an Act regarding local taxes, the Ordinance, or any other relevant Act or subordinate statute, the head of the imposing division shall make a decision to reduce the tax in accordance with the written decision to collect the tax in attached Form 5, along with a written decision to revoke (modify) the imposition of the local tax in attached Form 14, and shall revoke or modify the imposition. In such cases, the relevant taxpayer shall be notified of modified facts, and a notice of decision to reduce the revenue listed under attached Form 7 shall be dispatched to the

head of the collecting division.
(2) Upon receiving notice under paragraph (1), the head of the collecting division shall enter details thereof in the collection register in attached Form 9, which shall be maintained in good order.
(3) If work for imposition and work for collection are assigned separately to officers in the same division, it shall be deemed that notice under paragraph (1) is given when relevant information is entered in the information processing system.

### Article 21 (Revocation of Decision and Correction of Errors)

(1) If there is a change in the decision initially made to impose a tax due to an objection, an error in the decision, or a decision to reduce or exempt after the head of the imposing division notifies the head of the collecting division of details of the decision to impose the municipal tax pursuant to Article 10 or 11, the head of the imposing division shall make a decision to reduce the tax in attached Form 5, along with details of the revocation or rectification of the imposition in attached Form 15, and shall notify the head of the collecting division thereof by a notice of the reduced amount of revenue in attached Form 7.
(2) Upon receiving details of the revocation or rectification of imposition under paragraph (1), the head of the collecting division shall enter the details in the collection register in attached Form 9. In such cases, data may be managed and dispatched by an electronic computer system, if available.
(3) If work for imposition and work for collection are assigned separately to officers in the same division, it shall be deemed that a notice under paragraph (1) is given when relevant information is entered in the information processing system.

### Article 22 (Collection of Delinquent Taxes during each Period for Payment)

As regards persons who fail to pay a delinquent tax by the deadline given in a reminder notice, a record card of the settlement of delinquent local taxes shall be prepared in attached Form 16, and measures necessary for collection and dispositions made against such delinquent taxes shall be recorded in the card, which shall be maintained in good order: Provided, That the preparation of a record card of the settlement of delinquent local taxes may be omitted, if delinquent taxes are managed by a computer system.

### Article 23 (Commissioning of Collection, etc.)

Where collection works are commissioned or entrusted to a third person pursuant to Article 68 of the Act, the register of commissioning (entrustment) of collection shall be maintained in attached Form 17. In such cases, data may be managed and dispatched by a computer system, if available.

### Article 24 (Relinquishment of Imposition)

(1) If it is found impossible to collect a municipal tax, the collection of which has been suspended pursuant to Article 81 of the Act, as a result of investigations conducted on two or more occasions into the following matters during six months from the date of suspension of collection, the imposition may be relinquished, and the head of the collecting division shall be notified of the result:
1. Search for whereabouts with records of move-in and move-out on the resident register;
2. Search for whereabouts or property with registers, property tax records, official license records, and other relevant official records.
(2) If it is decided to re-impose a tax after the imposition was relinquished, the collection shall not be suspended again and the imposition shall not be relinquished again, and where it is decided to re-impose a tax after the imposition was relinquished, the tax shall be collected before payment deadline under Article 73 of the Act, while if there is a seizable asset, the preservative seizure shall be executed against the asset before the municipal tax is finally determined pursuant to Article 91 (2) of the Act.
(3) Even where the head of the imposing division relinquishes the imposition of a tax, he/she shall investigate into the taxpayer's whereabouts and property at least four times a year and shall take the measures under paragraph (2) without delay, if he/she discovers the taxpayer's whereabouts or property.
(4) If work for imposition and work for collection are assigned separately to officers in the same division, it shall be deemed that notice under paragraph (1) is given when relevant information is entered in the information processing system.

### Article 25 (Submission of Report on Results of Collection of Revenue)

The head of a Gu, to whom administrative work for the imposition and collection of municipal taxes are delegated pursuant to Article 5 of the Ordinance, shall prepare a monthly report on the collection of revenue under Article 84 of the Enforcement Decree of the Local Finance Act each month, and shall submit it to the Mayor by the 15th day of the following month, along with a monthly trial balance sheet of revenue of the Municipal Treasury: Provided, That the report may be submitted by the 20th day, if there is an exceptional circumstance.

### Article 26 (Closing of Revenue)

(1) The decision on collection by the ordinary collection method under Article 10 shall be finalized by December 15 each year, and the period for payment shall be within the pertinent year: Provided, That the foregoing shall not apply to exceptional cases where urgent action, such as collection prior to payment deadline, is required to secure tax claims.
(2) The collection register for each month shall be closed by the 20th day of the following month, and the collection register for each fiscal year shall be closed by the end of March of the following year.

(3) The collection register shall be closed to confirm revenue by terminating administrative work for the disbursement and receipt of revenue for each month or each fiscal year or by closing the disbursement and receipt.

### Article 27 (Carry-over of Overdue Municipal Taxes)

(1) Municipal taxes that have not been paid until the deadline for closing the disbursement and receipt for a year shall be entered in the register of the settlement of delinquent taxes in attached Form 12 or 13, by April 1 of the following year: Provided, That data may be managed by a computer system, if available.
(2) Municipal taxes with the prescriptive period lapsed for the collectable claim shall be accounted for as deficit and shall be excluded from those that shall be entered in the register of the settlement of delinquent taxes.
(3) The head of the collecting division shall carry over municipal taxes decided to be collected during a year but not paid by the deadline for closing the disbursement and receipt for the year as taxes to be collected during the following year and shall enter the carried-over municipal taxes to account books for each year at the same time when the amount decided to collect is carried over.

## SECTION 2 Refundable Municipal Taxes

### Article 28 (Disposition of Refundable Municipal Taxes)

SECTION 2 Refundable Municipal Taxes(1) When the head of the imposing division notifies the head of the collecting division of details of the revocation and rectification of imposition under Article 20 (1) after the head of the collecting division receives municipal taxes, the head of the collecting division shall dispose of the municipal taxes as refundable municipal taxes.
(2) When the head of the collecting division decides to reduce a municipal tax pursuant to Article 21 (1), he/she shall enter it in the register of refundable local taxes and dispositions thereof in attached Form 18: Provided, That data may be managed by a computer system, if available.
(3) If work for imposition and work for collection are assigned separately to officers in the same division, it shall be deemed that notice under paragraph (1) is given when relevant information is entered in the information processing system.

### Article 29 (Persons Entitled to Municipal Tax Refund)

(1) A refundable municipal tax shall be appropriated first to offset any other delinquent municipal tax, and the residue shall be refunded to the taxpayer of the municipal tax, of which the right holder shall be notified.
(2) Notwithstanding paragraph (1), a refund shall be paid to any of the following person in any of the following cases:
1. Where a refundable municipal tax attributable to a merged corporation accrues after the corporation is merged: The corporation surviving after the merger or the corporation newly established as a consequence of the merger;
2. Where a refundable municipal tax accrues after a corporation is dissolved: The liquidator;
3. Where a refundable municipal tax accrues after an organization is dissolved: The representative;
4. Where the right to a refundable municipal tax is transferred legally: The transferee;
(3) A refundable municipal tax paid by an inheritee shall be paid as follows:
1. In the case of inheritance of an asset, the refund shall be paid in proportion to the share of inheritance recorded in the certified transcript of the register or original record of the asset;
2. In the case of inheritance, the refund shall be paid to heirs in proportion to their share of inheritance under the Civil Act;
3. Notwithstanding subparagraphs 1 and 2, the refund may be paid to the principal heir under Article 53 of the Enforcement Rule of the Local Tax Act. In such cases, written consent of other heirs shall be required.
(4) With regard to a refundable municipal tax in which joint taxpayers are involved (excluding a municipal tax for which joint taxpayers owe a tax obligation in proportion to their share), joint taxpayers shall be required to submit written consents to the refund of a local tax to joint taxpayers in attached Form 19 to examine whether they are eligible for the refund of the municipal tax before giving the notice of refund, and then the written consents shall be filed and kept with relevant written resolution.

### Article 30 (Appropriation of Refundable Municipal Taxes)

(1) When it is intended to appropriate a refundable municipal tax for another tax collectible pursuant to Article 63 of the Decree, such refundable municipal tax shall be appropriated as follows:
1. Where it is intended to appropriate a refundable municipal tax for the same year for another municipal tax or an autonomous Gu tax not paid yet, the amount of the refundable municipal tax and the amount received for the tax item mistakenly or erroneously paid shall be reduced to be transferred as the amount received and the amount not received, to the tax item for which it is to be appropriated, and then the amounts shall be entered in the receipt register, the collection register, and the register of the settlement of received but refunded local taxes and dispositions thereof;
2. Where it is intended to appropriate a refundable municipal tax for the previous year for a tax not paid for the current year or a refundable municipal tax for the same year for a tax not paid for the same tax item, the amount of the refundable municipal tax shall be reduced from the amount not paid and the amount of the refundable municipal tax on the collection register, and then the amount shall be entered in the receipt register, the collection register, and the register of the settlement of received but refunded local taxes and dispositions thereof.

(2) Where it is intended to appropriate a refundable municipal tax pursuant to paragraph (1), a written resolution on the appropriation of refundable local tax shall be prepared in attached Form 20.

### Article 31 (Notice of Refundable Municipal Tax, etc.)

(1) Notice under Article 21 (1) of the Ordinance shall be given to a person eligible for the payment of a refundable local tax in attached Form 21.
(2) If notice of a refundable municipal tax given by mail or in person pursuant to Article 21 (3) of the Ordinance is returned or if it is impossible to serve such notice, the fact shall be entered in the ledger of the receipt of returned mails and the register of impossibility of service in attached Forms 3 and 4.

### Article 32 (Procedure for Refund of Refundable Municipal Taxes)

(1) Where it is intended to refund a refundable municipal tax, notice shall be given to the person entitled to the refund of the refundable municipal tax in Form 44 attached to the Enforcement Rule, and a written order to pay the refundable local tax shall be dispatched to the Municipal Treasury in Form 45 attached to the Enforcement Rule.
(2) Upon receiving a payment claim from a person entitled to the refund of a refundable municipal tax, the Municipal Treasury shall pay it immediately and shall dispatch a notice confirming the payment of the refundable municipal tax listed in attached Form 45 to the collecting division.

## SECTION 3 Suspension of Collection, etc. and Security for Tax Payment

### Article 33 (Scope of Security for Tax Payment)

SECTION 3 Suspension of Collection, etc. and Security for Tax Payment(1) "Securities that the head of a local government recognizes as secure" in subparagraph 3 of Article 85 of the Act mean those under any of the following subparagraphs:
1. Bonds issued by a corporation established pursuant to the Bank of Korea Monetary Stabilization Bond Act or any other special Act;
2. Guaranteed bonds or convertible bonds issued by a listed corporation;
3. Bonds listed for not less than three months;
4. Transferable certificates of deposit;
5. Redeemable beneficiary certificates under the Trust Business Act.
(2) "Guarantor whom the head of a local government recognizes as reliable" in subparagraph 5 of Article 85 of the Act means a financial company under the Banking Act, the Credit Guarantee Fund under the Credit Guarantee Fund Act, or a person recognized as capable of performing the guaranteed obligation.
(3) A small or medium enterprise taxpayer may provide a letter of guarantee for tax payment issued by a cooperative or an association registered with the competent division as one capable of performing the guaranteed obligation or a letter of guarantee for tax payment issued by a guarantor under paragraph (2) as security for tax payment.
(4) Security for tax payment shall be selected from among the followings for each taxpayer's convenience:
1. National bonds or local government bonds;
2. Securities under paragraph (1);
3. An insurance policy for guarantee of tax payment or a letter of guarantee issued by a bank or the Credit Guarantee Fund;
4. Land;
5. A building, a factory foundation, a mining foundation, a ship, an airplane, or a construction machine registered;
(5) A person who intends to offer land, a building, a factory foundation, a mining foundation, a ship, an airplane, or a construction machine as security for tax payment shall submit the certificate of registration or recordation of the asset, and the head of the imposing division or the head of the collecting division shall carry out the procedure for the registration or recordation for the establishment of a mortgage.

### Article 34 (Suspension of Collection due to Impossibility of Service, etc.)

(1) When the head of the imposing division suspends collection pursuant to Article 81 of the Act, he/she shall enter it in the register of the suspension of collection due to the impossibility of service of notice in attached Form 23 and shall notify the head of the collecting division thereof.
(2) When the head of the imposing division suspends collection pursuant to paragraph (1), he/she shall conduct a re-investigation into whereabouts or assets of the taxpayer (hereafter referred to as "whereabouts or assets" in this Article) within six months from the day of which collection is suspended to find whereabouts or assets of the taxpayer and whether there is a secondary taxpayer or a taxpayer obligated to pay the tax in kind.
(3) If the head of the imposing division fails to find whereabout or assets through the re-investigation into whereabouts or assets of a taxpayer under paragraph (2), he/she shall relinquish imposition at the lapse of six months and shall notify the head of the collecting division thereof.
(4) The head of the imposing division shall investigate whereabouts or assets of a taxpayer at least four times a year after he/she

relinquishes imposition, but shall make a decision to impose the tax without delay when he/she finds the whereabouts or assets thereof and shall notify the head of the collecting division thereof.
(5) If work for imposition and work for collection are assigned separately to officers in the same division, it shall be deemed that notice under paragraph (1), (3), or (4) is given when relevant information is entered in the information processing system.

### Article 35 (Payment by and Collection from Security for Tax Payment, etc.)

(1) If a person who provides security for tax payment under any provision of subparagraphs 2 through 7 of Article 85 of the Act intends to pay a municipal tax by the security, he/she shall file an application for payment by security for tax payment in attached Form 24. In such cases, it shall be deemed that the municipal tax equivalent to the amount applied for is paid.
(2) If a taxpayer fails to pay a municipal tax by the deadline, the municipal tax shall be collected from the security provided for tax payment or the amount realized from the security shall be appropriated for the municipal tax as follows. In such cases, the relevant taxpayer shall be notified thereof in attached Form 25 "Notice of Appropriation of Security for Tax Payment for Local Taxes":
1. If the security is national bonds, local government bonds, other securities, land, a building, a factory foundation, a mining foundation, a ship, an airplane, or a machine, it shall be sold in accordance with the procedure for public sale;
2. If the security is an insurance policy for the guarantee of tax payment, a claim to pay insurance proceeds shall be filed with the relevant insurer for the guarantee of tax payment;
3. If the security is a letter of guarantee for tax payment, the tax shall be collected from the guarantor for tax payment.
(3) If there is a residue left over after appropriating an amount realized from a security for tax payment under paragraph (2) for a collectible municipal tax, it shall be paid to the relevant taxpayer after distributing the amount according to the method of distribution proceeds from public sale under Article 39 of the Ordinance.

### Article 36 (Management of Security for Tax Payment)

(1) Upon receiving security for tax payment in connection with municipal taxes, the head of the imposing division or the head of the collecting division shall record it in the ledger for the management of security for tax payment in attached Form 26 and shall keep it safely.
(2) The head of the imposing division or the head of the collecting division shall conduct an internal inspection on the current status of safekeeping and management of security for tax payment once a month, affix his/her seal in the blank under "inspection" in the management ledger, and, if security for tax payment is deposited in the Municipal Treasury, he/she shall inquire in writing about whether it is safely kept and managed.
(3) In conducting the inspection under paragraph (2), the time to realize security, whether a tax has been paid, whether collection is suspended, whether security has been replaced, whether it is necessary to supplement security shall be checked, and measures necessary therefor shall be taken.

## CHAPTER  DISPOSITION OF DELINQUENT TAXES

## SECTION 1  Securing of Tax Claims

### Article 37 (Preservative Seizure Prior to Final Determination of Municipal Taxes)

CHAPTER  DISPOSITION OF DELINQUENT TAXESSECTION 1  Securing of Tax ClaimsWhen it is intended to foreclose on a taxpayer's assets before a tax obligation is finally determined pursuant to Article 29 of the Ordinance, it shall be approved by the competent collection officer.

## SECTION 2  Procedure for Disposition of Delinquent Taxes

### Article 38 (Presentation of Certificate of Authority, etc.)

SECTION 2  Procedure for Disposition of Delinquent TaxesA tax officer who intends to make a disposition of delinquent taxes shall carry the following documents with him/her and shall present his/her certificate of authority under Article 105 of the Decree:
1. A list of delinquent local taxes in which details of delinquent local taxes are recorded;
2. A seizure report;
3. A search report;
4. Sealing stickers;
5. A certificate of custody.

### Article 39 (Search)

A search report under Article 30 of the Ordinance shall be prepared in attached Form 27.

### Article 40 (Continuance of Disposition of Delinquent Taxes)

Even where a delinquent taxpayer is declared bankrupt, the disposition of assets already seized on delinquent taxes shall be continued.

### Article 41 (Seizure Report)

(1) A tax officer who seizes a delinquent taxpayer's assets shall prepare a seizure report in Form 62 attached to the Enforcement Rule and shall enter details thereof in the ledger of seizure of assets of delinquent taxpayers in attached Form 28. In such cases, a certified copy of the seizure report shall be served on the relevant taxpayer with regard to a movable asset or other asset under any of the following subparagraphs:

1. A movable asset: Provided, That a ship, an airplane, a machine, or an automobile shall be excluded herefrom;
2. Securities;
3. Bonds;
4. Property rights (incorporeal property rights), except bonds and ownership.

(2) When a movable asset (including a ship, airplane, machine, and an automobile) or securities subject to a pledge right are seized, the seizure report shall be also served on the possessor of the asset.

(3) When a certified copy of a seizure report is served on a taxpayer or an witness present at the scene, the recipient shall be required to enter his/her receipt and the date of receipt and sign or affix his/her seal thereon: Provided, That if a recipient refuses to sign or affix his/her seal thereon, the fact of refusal shall be entered in the seizure report.

(4) When a seizure occurs against the liquidator or a general partner of a company, his/her name '', liquidator (general partner) of Company'' shall be entered in the blank for the name in the seizure report.

### Article 42 (Safekeeping of Seized Assets)

(1) Seized assets shall be kept in a place in which such assets can be protected from loss or destruction under the competent tax officer's responsibility: Provided, That if a taxpayer or a third party is authorized to keep a seized asset due to an exceptional circumstance, the custodian shall be required to issue a certificate of custody of the seized asset in attached Form 29.

(2) If it is required to pay a fee for custody or to pay expenses for rearing a seized animal, the reasons therefor shall be clearly stated in the certificate of custody to prevent any trouble likely to arise in the payment of the fee for custody or expenses for rearing in the future.

(3) If a person is authorized to keep a seized asset, the fact that the asset is seized shall be clearly indicated by sealing or any other means, and a sealing sticker shall be attached thereto in Form 30 attached hereto.

### Article 43 (Seizure of Fruits)

(1) A tax officer may collect fruits, or a third party or a delinquent taxpayer may be authorized to collect fruits, and expenses incurred in such collection shall be recovered as expenses incurred for the disposition of the delinquent tax.

(2) If the effect of a seizure extends to statutory fruits, the competent tax officer shall also notify the third party who owes the obligation to pay the fruits of the seizure at the same time when the principal is seized.

(3) Since the effect of a seizure does not extend to statutory fruits already generated until before the seizure, if such fruits are not seized separately, although the effect of a seizure of principal extends to statutory fruits generated after the seizure, a measure to seize such fruits separately shall be taken at the time when the principal is seized.

(4) Where it is intended to demand delivery or payment of fruits from a seized asset, such a demand shall be made in attached Form 31 (A or B).

## SECTION 3 Seizure

### Article 44 (Matters Requiring Special Attention in Seizure of Assets)

SECTION 3 SeizureA tax officer who intends to seize an asset shall give special attention to the following matters:

1. He/she shall recommend a taxpayer to fully pay the delinquent municipal tax before commencing the seizure;
2. He/she shall seize assets only to the extent that the collectible tax can be satisfied with the sale of the assets to minimize the taxpayer's suffering and shall select assets that can be transported, stored, and realized readily;
3. If any other asset with which a delinquent tax can be satisfied is available, an asset subject to a right to lease on a deposit basis, a pledge right, or a mortgage or an asset subject to provisional seizure or provisional injunction shall not be seized, if possible.

### Article 45 (Demand for Delivery of Seized Asset subject to Pledge Right)

(1) If a tax officer intends to seize an asset subject to a pledge right but the pledgee does not deliver the pledged asset to the tax officer, the delivery of the pledged asset shall be demanded in attached Form 32 "Demand for Delivery of Pledged Asset".

(2) If a person fails to comply with a demand for the delivery of a pledged asset under paragraph (1), the pledged asset shall be seized without delay.

### Article 46 (Notice of Seizure)

(1) If a tax officer seizes a real property or any other asset of a taxpayer, he/she shall notify the delinquent taxpayer, obligators, creditors, the court execution officer, or the relevant administrator of the seizure in any of the following forms, as applicable:

1. Notice of seizure of bonds: Form 33 (A or B) attached hereto;

2. Notice of seizure of a real property, factory foundation, mining foundation, ship, airplane, automobile, or machine: Form 34 attached hereto;
3. Notice of seizure of mortgagee or other person: Form 34 attached hereto;
4. Notice of seizure of incorporeal property right: Form 34 attached hereto;
5. Notice of seizure of an asset subject to provisional seizure or provisional injunction: Form 35 (A or B) attached hereto.
(2) In giving notice of seizure on a claim to the central government or a local government, the related collection officer or the assistant collection officer shall be notified of a refundable local tax for a claim to refund or any other refund: In such cases, the collection officer or the assistant collection officer shall dispose of such a refund by applying the procedure for the refund of refundable local taxes mutatis mutandis.
(3) If a creditor who has a priority right over a local tax intends to exercise the right upon receiving the notice under paragraph (1), he/she shall prove that he/she has the priority right, attaching evidentiary documents, within seven days from the day on which he/she receives the notice.

### Article 47 (Third Party's Assertion of Ownership)

(1) A third party who intends to assert his/her ownership of a seized asset and claim to return the asset, he/she shall submit evidentiary documents that can prove his/her ownership until before five days prior to sale.
(2) If a third party asserts his/her ownership of a seized asset and claims to return it, the disposition of the asset on delinquent taxes shall be suspended. In such cases, if a claim is filed by the day before the date of sale, the claim shall be accepted, unless it obstructs the public sale, notwithstanding paragraph (1).
(3) If a tax officer finds that a claim under paragraph (1) or (2) is right, he/she shall cancel the seizure without delay, but if he/she finds that the claim is wrong, he/she shall notify the claimant of his/her finding without delay.
(4) If a claimant fails to prove that he/she has filed a lawsuit against a delinquent taxpayer with regard to the asset at issue within 15 days from the day on which he/she receives the notice under paragraph (3), the disposition of delinquent taxes shall be continued without delay.

### Article 48 (Registration or Recordation of Seizure of Real Property)

(1) A request for the registration of the seizure of real property, a factory foundation, a mining foundation, or a ship shall be made in attached Form 36.
(2) A request for registration of an airplane, a construction machine, or an automobile shall be made in attached Form 37.
(3) The seizure report shall be attached to the document of requesting the registration or recordation of the seizure under paragraph (1) or (2).
(4) Notwithstanding paragraphs (1) through (3), if the head of the agency responsible for the registration or recordation of a seized asset and the head of the agency who requests the seizure is one and the same person, he/she may register or record the seizure directly without necessarily preparing a request for the registration or recordation of the seizure.

### Article 49 (Order to Deliver Seized Automobile)

(1) When a tax officer seizes an automobile or a construction machine, he/her may take the possession of it by ordering the delinquent taxpayer to deliver it.
(2) When it is intended to order the delivery of an automobile or a construction machine pursuant to paragraph (1), the order shall be given in attached Form 38 "Order to Deliver Seized Automobile (Construction Machine)".

### Article 50 (Request for Registration of Division, Merger, or Change of Real Property)

(1) A request for the registration of the division, merger, or change in order to seize real property and a request for the registration of a transfer of ownership by inheritance shall be made in attached Forms 39 and 40 respectively.
(2) When the registration under paragraph (1) is completed, the certificate of registration shall be delivered to the right holder.
(3) When the registration under paragraph (1) is done by subrogation, the registration license tax and revenue stamp tax are not exempt and thus shall be collected as expenses for the disposition of delinquent taxes.

### Article 51 (Effect of Seizure of Real Property or other Assets)

(1) The seizure of an automobile, construction machine, real property, factory foundation, mining foundation, ship, or airplane shall become effective when the registration or recordation of the seizure is completed.
(2) The effect of the seizure under paragraph (1) also extends to the delinquent municipal taxes for which the statutory deadline under Article 99 (1) 3 of the Act becomes due, and therefore special attention shall be paid in examining the priority right of municipal taxes.

### Article 52 (Application for Use of or Profit from Seized Assets)

(1) An application for a permit to use or profit from, an asset of a delinquent taxpayer shall be filed in attached From 41 "Application for Permission for Use of or Profit from Seized Assets".
(2) Upon receiving the application under paragraph (1), the competent tax officer shall examine whether the use of, or the profit from, the seized asset is likely to significantly diminish the value of the asset and shall notify the applicant thereof.

### Article 53 (Seizure of Incorporeal Property Rights)

(1) A request for the registration or recordation of the cancellation or change of the seizure of an incorporeal property right shall be made in attached Form 42.
(2) No share of a joint mining right holder shall be seized: Provided, That dividends generated and distributed from a joint mining right may be seized for a claim.
(3) Where a request for the registration of withdrawal on the ground of death of a joint mining right holder or a request for the registration of the seizure of a mining right on the ground of expiration of registration shall be made in the name on the original register of mining rights.
(4) The request for the registration of seizure under paragraph (1) shall be accompanied by the relevant seizure report.

### Article 54 (Seizure of Rights to State-Owned or Public Property)

(1) If a delinquent taxpayer has a state-owned or public property that he/she purchased, the delinquent taxpayer's rights to the property shall be seized even before the ownership is transferred.
(2) When a right to any State-owned or public property is seized pursuant to paragraph (1), a request for the registration of the seizure shall be made to the competent agency in attached Form 36.

## SECTION 4 Cancellation of Seizure

### Article 55 (Seizure Cancellation Report)

SECTION 4 Cancellation of SeizureA seizure cancellation report shall be made in attached Form 64: Provided, That a seizure cancellation report on a movable asset or securities may be substituted by stating the grounds for cancellation additionally at the margin of the seizure report initially prepared.

### Article 56 (Notice of Cancellation of Seizure)

(1) When a tax officer cancels the seizure of an asset, he/she shall notify the right holder, creditor, or an interested third party, to whom notice of seizure of the asset was given, thereof immediately in Form 65 "Notice of Cancellation of Seizure" attached to the Enforcement Rule.
(2) When a tax officer cancels the seizure of an asset in the custody of a third party, he/she shall notify the custodian of the cancellation and shall return the seized asset to the delinquent taxpayer or the legitimate right holder. In such cases, he/she shall return the certificate of custody of the seized asset, if he/she obtained it.
(3) If a tax officer considers it necessary in the case of paragraph (2), he/she may authorize the custodian to deliver the asset directly. In such cases, he/she shall notify the delinquent taxpayer or the legitimate right holder to collect the seized asset from the custodian.
(4) When an asset in custody is returned pursuant to paragraph (2), a receipt shall be delivered in return: Provided, That such receipt may be substituted by requiring the recipient to write down the fact of receipt at the margin of the seizure cancellation report and sign or affix his/her seal thereon.
(5) If the value of a seized asset significantly exceeds the collectible amount due to a change in prices or any other event after the asset is seized, part of the seized asset may be released from seizure.

### Article 57 (Request for Registration or Recordation of Cancellation of Seizure)

When the seizure of an asset is cancelled, a request for the registration or recordation of such cancellation shall be made to the competent agency in Form 37, 42, or 43, along with the relevant seizure cancellation report attached thereto: Provided, That if the head of the agency responsible for the registration or recordation of the seized assets and the head of the agency requesting the seizure is the same person, the registration or recordation of the cancellation of the seizure may be done directly.

## SECTION 5 Claim for Delivery and Intervention in Seizure

### Article 58 (Claim for Delivery)

SECTION 5 Claim for Delivery and Intervention in Seizure(1) When an event under any provision of Article 73 (1) 1 through 6 of the Act occurs, the competent tax officer shall file a claim with the competent agency, public organization, executing court, executing public officer, compulsory administrator, bankruptcy administrator, or liquidator in attached Form 44 to pay delinquent municipal taxes.
(2) If the relevant asset is an asset that requires registration or recordation when a claim to pay is filed pursuant to paragraph (1), a request for registration or recordation of intervention in seizure shall be also made in attached Form 36, 37, or 42.
(3) The competent tax officer shall attend distribution proceedings in person to receive dividends in person or receive dividends by having dividends transferred to the account managed by the officer in charge of disbursement and receipt of revenue and shall file an objection under Article 151 of the Civil Execution Act immediately, if he/she has an objection to the distribution of dividends.
(4) The officer who receives a dividend shall report the result thereof to the Director in charge immediately and shall dispose of the

dividend in accordance with Article 15.
(5) If a lawsuit claiming the return of unjustly obtained assets, which demands the return of dividends on the ground of an error made by the authority paying dividends in distribution, after a dividend received is disposed of properly, an amount shall be returned to the legitimate right holder, out of the dividend already received, in accordance with the result of the lawsuit by applying the procedure for the disposition of refunds mutatis mutandis and the details thereof shall be entered in the register of the settlement of delinquent taxes and a correction shall be made in the cancellation receipt stamp.
(6) If it is discovered that a dividend was distributed for a delinquent tax or an amount was appropriated for a delinquent tax prior to a right senior to local taxes due to an error in the priority of distribution, an unreasonable claim for distribution, or any other similar cause in applying paragraph (5), the amount distributed or appropriated may be returned to the holder of the right senior to local taxes in accordance with practices for the refund of local taxes.

### Article 59 (Intervention in Seizure)

(1) If an asset that it is intended to seize is an asset already seized by any other agency's disposition of delinquent taxes, a request for the registration or recordation of intervention in seizure shall be made in attached Form 36, 37, or 42.
(2) If the agency that has already seized an asset does not sell the seized asset even after six months, peremptory notice shall be given to the seizing agency to sell it or an arrangement shall be made with the seizing agency to sell it promptly in cooperation with the seizing agency: Provided, That the foregoing shall not apply to cases where the total amount of collectible municipal taxes is not more than 50 percent of the expected selling price of the seized asset.
(3) The current status of proceedings shall be thoroughly monitored with regard to delinquent municipal taxes for which a claim for distribution has been filed or intervention in seizure is pending, investigations shall be conducted on the details of claims senior to municipal taxes to examine and make sure whether it is possible to have a dividend distributed from the sale of the asset, and additional measures shall be taken if it is not possible to have a dividend therefrom.

## SECTION 6  Sale

### Article 60 (Negotiated Contract)

SECTION 6  SaleWhen it is intended to sell a seized asset by a negotiated contract, a report on quoted prices of public sale shall be prepared in attached Form 45 , and two or more quotation sheets shall be obtained.

### Article 61 (Public Notice of Public Sale)

(1) The public notice of public sale shall be published on the Official Gazette, the Official Bulletin of the Metropolitan Government, or a daily newspaper or shall be posted on the bulletin board of the competent Gu office or Dong resident center in attached Form 46: Provided, That public notice of public sale of an automobile may be posted on the bulletin board of a business establishment that has made an agreement on the provision of information about automobiles.
(2) If it is discovered in giving the public notice of public sale that the land category or area of a parcel of land subject to the public sale is different from the descriptions on the relevant land cadastre, the actual conditions shall be further noted, while the information about the automobile subject to public sale shall be stated additionally in the public notice of the public sale.
(3) When the seizure of an asset is cancelled, the revocation of the public notice of the public sale shall be publicly notified.
(4) When the public notice of public sale or the public notice of revocation is given pursuant to paragraph (1) or (3), the details of the public notice shall be notified through the local tax information and communications network under subparagraph 28 of Article 2 of the Act at the same time as it is posted.

### Article 62 (Notice of Public Sale)

When public sale is publicly notified, the delinquent taxpayer, the owner of the security for tax payment, and the holder of a right to lease on a deposit basis, a pledgee, a mortgage, or any other administrator of the asset shall be notified in attached Form 47 "Notice of Public Sale".

### Article 63 (Report on Expected Selling Price)

(1) The determination of the expected selling price of an asset subject to public sale shall be made in attached Form 45 "Report on Quoted Prices of Assets subject to Public Sale".
(2) If it is difficult to determine the expected selling price of an asset, appraisal shall be requested to an appraiser to appraise its value: Provided, That the value appraised by a business establishment who has made an agreement on the provision of information about automobiles shall be referred to in determining the expected selling price of an automobile.
(3) When a request for appraisal is made pursuant to paragraph (2), an appraisal report shall be obtained in attached Form 48.
(4) If there are two or more assets subject to public sale, the expected selling price of each asset shall be determined separately for public sale: Provided, That such assets shall not be sold separately if separation is likely to diminish the value.
(5) The expected selling price of a parcel of land shall be determined according to the actual land category and area, but trees and crops that take root in the land and other natural fruits therefrom shall be included in the price.

(6) Where a parcel of land and a building on the land, both of which are owned by one and the same person, are sold by public sale simultaneously, the assets shall be sold in a package, unless there is any exceptional circumstance.

### Article 64 (Reduction of Expected Selling Price)

(1) If if fails to sell a seized asset by public sale twice or more or if no one makes a bid, the expected selling price shall be reduced by 10/100 of the expected selling price offered on the second public sale each time from the third public sale on.
(2) The reduction of an expected selling price shall be limited to an amount equivalent to 50 percent of the expected selling price offered on the second public sale.

### Article 65 (Substitution of Guarantee Money for Public Sale with National Bonds or Local Government Bonds)

(1) If bearer national bonds or bearer local government bonds are offered as guarantee money for public sale, such bonds shall be accompanied by a deed of pledge in attached Form 49.
(2) When a registered national bond or non-bearer local government bond is accepted, it shall be required to submit the power of attorney with a certificate of the registered person's seal impression, along with the notice of registration of security right.

### Article 66 (Bidding)

A person who intends to make a bid shall state his/her address or abode and name, the name of the asset that he/she intends to buy, the bidding price, the bid bond, and other necessary matters in attached Form 50 "Bid" and submit the bid.

### Article 67 (Opening of Bids)

(1) A public official who executes public sale shall open bids, announce the price stated in each bid, and enter the prices in attached Form 51 "Bid Report".
(2) Bid proposals shall be opened in front of bidders or their agents at the place and date stated in the public notice of bidding.

### Article 68 (Auction)

(1) If a seized asset is sold by auction, an auctioneer shall be selected and authorized to sell it by public sale.
(2) When an asset is sold by auction, an auction report shall be prepared in attached Form 52.
(3) When it is intended to authorize an auctioneer to preside over an auction, a person whose credibility has been proved shall be selected to execute the auction with the competent tax officer present at the scene and shall be required to sign or affix his/her seal on the auction report under paragraph (2).

### Article 69 (Regulations on Bidding or Auction)

When a seized asset is sold by public sale, regulations on bidding in attached Form 53 or regulations on auction in attached Form 54 shall be made available in the competent collecting agency and the place of auction.

### Article 70 (Notice of Decision to Sell)

(1) A notice of decision to sell shall be made in attached Form 55 "Notice of Decision to Sell": Provided, That such notice may be given orally if it is not necessary to register or record the transfer of a right to an asset and the selling price shall be paid immediately.
(2) The period for the payment of a selling price shall not exceed seven days: Provided, That the period may be extended to a maximum of 30 days from the day on which the decision to sell is made, if considered necessary.

### Article 71 (Payment of Proceeds for Assets Publicly Sold)

A successful bidder of an asset publicly sold shall pay the proceeds therefor, along with the payment statement in attached Form 56.

### Article 72 (Disposition of Non-Performance of Obligations of Successful Bidder)

(1) If a successful bidder fails to perform his/her obligations, a peremptory notice shall be given with a specified period given for performance, but if he/she does not comply with the notice, the decision to sell shall be revoked, and the guarantee money shall be disposed of in accordance with Article 78 (2) of the National Tax Collection Act, while notifying the person who provided the guarantee deposit thereof.
(2) If a successful bidder expresses his/her intention to renounce his/her right to purchase, the peremptory notice and notice of revocation under paragraph (1) may be omitted.

### Article 73 (Procedure for Transfer of Rights to Sold Assets)

(1) If a delinquent taxpayer fails to perform the procedure for the transfer of rights to a sold asset, the competent head of a Gu shall carry out the procedure for the transfer of the rights.
(2) When a purchaser fully pays the selling price, the following measures shall be taken:
1. A movable asset or bearer securities shall be delivered to the purchaser immediately in return for a receipt: Provided, That the purchaser shall be required to state his/her willingness to receive a movable asset or bearer securities in the margin of the bid or the quotation sheet of the purchase price and sign or affix his/her seal thereon as a substitute for a receipt;
2. As regards to an asset in the custody of a third party or a delinquent taxpayer, the competent tax officer shall notify the custodian

of the cancellation of custody prior to delivery;
3. When a tax officer intends to make a request for the registration or recordation of the transfer of rights to an asset sold or a request for the registration of the cancellation of rights extinguished in connection with the sale, he/she shall make the request in attached Form 57 "Request for Registration of Transfer of Rights by Public Sale" and shall attach the request for registration submitted by the purchaser in attached Form 58 and the notice of the decision to sell or a certified copy thereof or a certified copy of the distribution statement. In such cases, when a request for the cancellation of rights of provisional or main registration is made, a certified copy of the notice of seizure of asset shall be attached thereto.
4. As regards non-bearer securities, the registered person shall be ordered to transfer rights thereto within a specified period, but if the person fails to comply with the order, a certificate with descriptions of the grounds for seizure and public sale, the date of sale, and the names and addresses of new and old right holders shall be prepared, and securities, if available, shall be attached thereto to commence the process for the transfer of the title on behalf of the title holder. In such cases, expenses necessary for the registration shall be borne by the purchaser;
5. As regards a mining right, a request for the registration of the transfer of the mining right shall be made in attached Form 59 after receiving the registration license tax in cash and a certificate of seal impression from the purchaser;
6. Subparagraphs 1 through 5 shall apply to patents and other incorporeal property mutatis mutandis.

### Article 74 (Transfer of Rights to Confiscated Property)

If a person who purchases an asset confiscated by the disposition of delinquent taxes pays the balance of the purchase price for the asset so confiscated, the competent tax officer shall notify the competent asset management division of the details of public sale, including the descriptions of the asset, the date of public sale, the price of public sale, the address and name of the purchaser, immediately in attached Form 60 "Notice of Sale of Assets Acquired by Disposition of Local Taxes".

### Article 75 (Certification of Qualification of Purchaser of Property Confiscated)

A person who desires to purchase a confiscated asset shall submit to the competent tax officer documents proving that he/she does not fall under any provision of Articles 9 through 14 of the Treatment of State-Reverted Properties Act by not later than the day immediately preceding the date of public sale.

## SECTION 7 Settlement

### Article 76 (Treatment of Proceeds from Sale of Seized Assets)

SECTION 7 SettlementMoney received from a third obligor for a seized claim shall be transferred to the Treasury immediately: Provided, That if it is impracticable to appropriate such money for revenue, it shall be treated as cash excluded from revenue or expenditure pursuant to Article 65 of the Seoul Metropolitan Government Rule on Financial Accounting.

### Article 77 (Distribution Statement)

When the disposition of delinquent taxes is completed, the distribution statement in attached Form 61 shall be prepared and issued in accordance with the following subparagraphs:
1. A distribution statement that shall be delivered to the secondary taxpayer, such as the liquidator or a general partner of a company, shall be prepared separately in addition to the statement for the principal taxpayer;
2. Where a seized claim is partially collected or part of seized assets are sold by public sale, the distribution statement shall be prepared after the disposition of delinquent taxes is completed;
3. When the disposition of delinquent taxes is transferred in installments, the statement shall be prepared separately for the transferring agency and the transferred agency, and the transferring agency shall state the total delinquent amount before the transfer as the delinquent amount, stating that "A won, out of B won, transferred to the C agency; D won subtracted," while the transferred agency shall state only the transferred amount;
4. When the disposition of delinquent taxes is commissioned in installments, the commissioning agency shall receive notices from the commissioned agency and prepare a distribution statement.

### Article 78 (Payment of Residue from Sale)

When the residue from sale is paid to a delinquent taxpayer or a creditor, the recipient shall be required to issue a receipt in attached Form 62. In such cases, if the recipient is an agent, an heir, or an estate administrator, he/she shall be required to submit a document proving his/her authority.

### Article 79 (Deposits)

The notice of the deposit of allocated money under Article 18 (2) of the Ordinance shall be prepared in attached Form 63, and the distribution statement in attached Form 61.

## SECTION 8 Vicarious Public Sale by Korea Asset Management Corporation

### Article 80 (Request for Vicarious Public Sale)

SECTION 8  Vicarious Public Sale by Korea Asset Management Corporation(1) A tax officer may request the Korea Asset Management Corporation, established pursuant to the Act on the Efficient Disposal of Non-Performing Assets, etc. of Financial Institutions and the Establishment of Korea Asset Management Corporation, to execute public sale of a seized asset vicariously in attached Form 64.

(2) When a tax officer intends to request the Korea Asset Management Corporation to execute public sale vicariously, he/she shall make a written request accompanied by the following documents for each asset subject to the public sale, along with a tabulation for each delinquent taxpayer:

1. A request for vicarious public sale in attached Form 64;
2. A certified copy of the seizure report or a certified copy of the certificate of registration of seizure;
3. Other documents for reference.

(3) A tax officer shall request vicarious public sale after thoroughly examining whether there is any inadequacy in conditions of the public sale and making every condition perfect so as to prevent any problem in commencing the public sale by the Korea Asset Management Corporation.

### Article 81 (Delivery of Seized Assets)

(1) A tax officer may deliver an asset that he/she possesses or places under the custody of a third party to the Korea Asset Management Corporation: Provided, That the delivery of an asset placed under the custody of a third party may be substituted by delivering a certificate of custody of the asset issued by the third party.

(2) When a tax officer delivers a seized asset pursuant to paragraph (1), he/she shall prepare and keep a statement of transfer to the Korea Asset Management Corporation in attached Form 65.

(3) If public sale of a seized asset has been requested properly and the asset has been delivered pursuant to Article 80, but the Korea Asset Management Corporation discovers that the asset is not appropriate for public sale and returns it, the details of refusal of acceptance shall be recorded and shall be kept for follow-up management.

### Article 82 (Notice of Vicarious Public Sale, etc.)

When a tax officer requests the Korea Asset Management Corporation to carry out public sale vicariously, he/she shall notify the delinquent taxpayer and interested parties thereof in attached Form 66 "Notice of Vicarious Public Sale" and shall dispatch to the Korea Asset Management Corporation a list of persons whose participation in the public sale is restricted in attached Form 67.

### Article 83 (Discontinuance of Vicarious Public Sale)

(1) If any of the following events occurs after a tax officer requests the Korea Asset Management Corporation to carry out public sale vicariously, the tax officer shall request the Korea Asset Management Corporation to discontinue the vicarious public sale in attached Form 68: Provided, That the discontinuance of vicarious public sale may be requested first by telephone, facsimile, or other means in an emergency case, but a written request for the discontinuance of the vicarious public sale shall be dispatched later:

1. Where an event that requires to cancel the seizure of the asset occurs;
2. Where a court makes a decision to suspend execution with regard to the disposition of delinquent taxes at issue pursuant to Article 23 of the Administrative Litigation Act;
3. Where the disposition of delinquent taxes at issue is suspended (including suspension of public sale);
4. Where a third party asserts his/her ownership to the seized asset and claims its return;
5. Where a court issues an order to discontinue the disposition of delinquent taxes at issue pursuant to Article 44 (1) of the Debtor Rehabilitation and Bankruptcy Act;
6. Where the disposition of delinquent taxes at issue is discontinued pursuant to Article 58 (3) of the Debtor Rehabilitation and Bankruptcy Act;
7. Where the suspension of collection or the suspension of realization on a rehabilitation plan is approved pursuant to Article 140 of the Debtor Rehabilitation and Bankruptcy Act;
8. Where an objection, an appeal for review, an appeal for adjudication, or a petition for examination by the Board of Audit and Inspection is filed by a delinquent taxpayer or an interested party.

(2) When a delinquent taxpayer pays taxes in cash and public sale is discontinued, expenses incurred until that time shall be collected as expenses for the disposition of delinquent taxes together with the delinquent taxes and then necessary measures, such as cancellation of seizure, shall be taken.

(3) If a tax officer finds it necessary to continue public sale because an event that requires the discontinuance of the public sale terminates, he/she shall request the Korea Asset Management Corporation to continue the public sale without delay.

### Article 84 (Confirmation of Progress of Vicarious Public Sale)

(1) As regards assets of which a tax officer requested the Korea Asset Management Corporation to carry out public sale vicariously, the tax officer shall confirm the following matters at the time specified in any provision of the following subparagraphs, whichever is appropriate:

1. Public notice of public sale: When public sale is publicly notified;
2. Discontinuance of public sale: When public sale is discontinued;
3. Decision to sell: When a purchaser is notified of the decision to sell;
4. Revocation of a decision to sell: When the decision to sell is revoked;
5. Payment of sale price: When proceeds from a public sale are received.
(2) When a tax officer confirms the progress of public sale under paragraph (1) or receives a document about matters regarding vicarious public sale from the Korea Asset Management Corporation, he/she shall take necessary measures.

### Article 85 (Receipt and Disposition of Proceeds from Public Sale)

(1) A tax officer shall require the Korea Asset Management Corporation to transfer any of the following payments to the public official in charge of disbursement and receipt of revenue or deposit such a payment in the official account of the head of the collecting division, immediately upon receiving such a payment, and shall check the status of payments from time to time:
1. Bid bond (limited to cases where a successful bidder fails to enter into a purchase contract);
2. Down payment;
3. Proceeds from the vicarious public sale;
4. Other revenue from the public sale.
(2) When a public official in charge of disbursement and receipt of revenue receives proceeds from public sale directly from the Korea Asset Management Corporation, he/she shall deposit the proceeds in accordance with Article 15 (2).

### Article 86 (Distribution of Proceeds from Sale)

(1) A tax officer shall distribute proceeds from public sale, which he/she receives from the Korea Asset Management Corporation, in accordance with Article 39 of the Ordinance, but shall verify proceeds from the public sale and fees therefor after the notice of settlement of purchase price and the invoice for the fees for vicarious public sale and shall distribute the proceeds accordingly.
(2) In calculating dividends, a statement of distribution under Article 77 shall prepared after thoroughly verifying related creditors, the priority of distribution, and the amount distributed to each creditor so as to avoid an error.
(3) Expenses for the disposition of delinquent taxes shall be paid as temporary non-tax revenue (miscellaneous revenue).
(4) When a tax officer discovers an error in distribution upon an objection filed by an interested party in relation to proceeds from public sale after the distribution of proceeds from the public sale is completed pursuant to paragraph (1), he/she shall correct the error immediately and shall distribute the proceeds fairly.

### Article 87 (Payment of Fees for Vicarious Public Sale)

Upon receiving a claim from the Korea Asset Management Corporation for fees for vicarious public sale and other expenses incurred in the public sale, the competent tax payer shall verify the details thereof and relevant documents and pay such fees and expenses from the expenditure budget.

### Article 88 (Matters subject to Consultation, etc.)

Upon receiving a request from the Korea Asset Management Corporation, who has been requested to carry out vicarious public sale, for cooperation in any affair relating to the vicarious public sale, a tax officer shall cooperate fully with the Korea Asset Management Corporation.

### Article 89 (Measures for Petition Filed for Commencement of Rehabilitation Proceedings)

If a court considers it necessary upon receiving a petition for the commencement of rehabilitation proceedings, it may hear the opinion of the person who has authority for collection and then issue an order to discontinue the disposition of delinquent taxes, but the period of discontinuance of the disposition of delinquent taxes by such an order of discontinuance shall not exceed two months, and therefor the disposition of delinquent taxes shall continue immediately if no decision is made to commence reorganization proceedings within the period mentioned above.

## SECTION 9 Special Exception to Collection of Large-sum Delinquent Taxes

### Article 90 (Transfer of Large-sum Delinquent Municipal Taxes)

SECTION 9 Special Exception to Collection of Large-sum Delinquent Taxes(1) The head of a Gu shall transfer delinquent municipal taxes under Article 5 (3) 4 of the Ordinance (hereafter referred to as "large-sum delinquent municipal taxes" in this Section) to the Mayor within one month in attached Form 69 "Statement of Transfer of Large-sum Delinquent Municipal Taxes".
(2) The disposition of large-sum delinquent taxes and the cancellation of such disposition shall be made by the competent head of a Gu until before he/she transfers such taxes to the Mayor pursuant to paragraph (1).

### Article 91 (Procedure for Disposition of Delinquent Taxes)

(1) The Mayor shall file a report with the competent court on rights to large-sum delinquent municipal taxes for which a claim to distribution has been filed, out of large-sum delinquent taxes transferred to him/her, and shall file a report with the Korea Asset

Management Corporation or any other agency carrying out public sale vicariously on rights to a seized asset for which public sale is pending as of the date of transfer.
(2) The head of a Gu shall make a decision to collect an additional charge or an aggravated additional charge imposed for a period until the end of the pertinent fiscal year on large-sum delinquent municipal taxes, while the Mayor shall make a decision to collect an additional charge or an aggravated additional charge for a period thereafter.
(3) The Mayor shall be responsible for seizing assets of a taxpayer and make a disposition of delinquent taxes from the date of transfer of large-sum delinquent municipal taxes on, and shall carry out the cancellation of seizure as follows:
1. Administrative work for the cancellation of the seizure of assets seized by the Mayor or assets of a person whose large-sum delinquent taxes consist only of municipal taxes shall be carried out by the Mayor;
2. Administrative work for the cancellation of seizure of assets of a person whose delinquent taxes consist of large-sum delinquent municipal taxes and any other municipal tax or Gu tax in addition to the large-sum delinquent municipal taxes shall be carried out by the Mayor or competent head of Gu, if such assets are seized by the head of Gu.

## SECTION 10 Disposition of Deficit

### Article 92 (Investigation into Whereabouts of Delinquent Taxpayers)

SECTION 10 Disposition of Deficit(1) A tax officer shall inquire about a delinquent taxpayer's address and other information by a computer system before he/she makes a disposition of deficit, investigate whether the taxpayer resides in the address, and track down the addresses to which the taxpayer moved, if the taxpayer moved to any other area.
(2) If it is found as a result of the investigation under paragraph (1) that a taxpayer does not resides in the address on the resident registration, a disposition shall be made in accordance with the report on the inspection of relevant official records by the public official in charge or a certificate of disappearance issued by the competent head of Eup/Myeon/Dong.
(3) A taxpayer's whereabouts shall be investigated by inquiring and tracing, using any of the following methods:
1. Investigation into the current status of lease of a place of business or an office;
2. Investigation into business partners and customers;
3. Investigation into movements of stock;
4. Investigation by tracking down schoolchildren, military service records, and records of civil defense;
5. Investigation into executives of a corporation.
(4) If a delinquent municipal tax is less than 100,000 won (referring to an amount excluding additional charges and expenses for the disposition of the delinquent taxes) or if the prescriptive period for the collectible claim lapses, the delinquent taxes may be disposed of as deficit without necessarily investigating into the delinquent taxpayer's whereabouts, notwithstanding paragraphs (1) through (3).

### Article 93 (Investigation into Assets of Delinquent Taxpayers)

(1) If an asset is discovered after a delinquent tax is disposed of as deficit or the imposition of a tax is relinquished, the competent tax officer shall seize the asset, revoke the disposition of deficit, make a decision to impose the tax, or take any other necessary measure.
(2) Investigations into assets shall be conducted in any of the following methods:
1. If it is required to inspect and verify relevant official records in person in a registry or recordation office, investigations shall be conducted in the office in person;
2. A search report shall be prepared for a place where a delinquent taxpayer resides;
3. An investigation into assets in a place of business shall be conducted as follows:
(a) Search and investigation of a place of business;
(b) Investigation into remaining assets in a place of business;
(c) Investigation into whether there is guarantee money deposited for the lease of a store or any similar place;
(d) Investigation into claims receivable from customers and guarantee money deposited for transactions;
4. An investigation into the movement of assets or hidden assets shall be conducted as follows:
(a) Whether an asset has been transferred intentionally with intent to circumvent the disposition of delinquent taxes;
(b) Whether there is any asset transferred as security;
(c) Investigation by inquiring of hidden assets mainly around places of business and residence, if necessary;
5. An investigation into whether deposits or installment savings in a financial company are held shall be conducted: Provided, That an investigation shall be conducted into an office of a financial company with which a delinquent taxpayer has records of transactions on financial statements or any other relevant document.
(3) If delinquent municipal taxes are less than 100,000 won (referring to an amount excluding additional charges and expenses for the disposition of the delinquent taxes) or if the prescriptive period for the collectible claim lapses, the delinquent taxes may be disposed of as deficit without necessarily investigating into the delinquent taxpayer's whereabouts or assets, notwithstanding paragraphs (1) and (2).

### Article 94 (Decision to Dispose of Deficit)

If it is found impossible as a result of investigations into a taxpayer's whereabouts or assets under Article 92 or 93 to collect delinquent taxes, the disposition of delinquent taxes shall be discontinued, and the disposition of such delinquent taxes as deficit shall be made in attached Form 5 "Resolution on Determination as Deficit" and Form 70 "Statement of Disposition of Deficit (A or B)".

### Article 95 (Revocation of Disposition of Deficit)

When a disposition of deficit is revoked after the closing of a year, the reasons therefor shall be entered in the blank for "carried-over amount" in the collection register, and the amount accruing from the revocation shall be entered in the carried-over amount. In such cases, if an additional charge is imposed, the additional charge shall be added thereto.

### Article 96 (Prohibition against Unfair Disposition of Deficit)

A public official in charge of the disposition of delinquent taxes shall apply his/her best endeavors to collect delinquent taxes and shall not commit any of the following acts in any case:

1. Disposing of a delinquent tax, which can be otherwise collected, as deficit by neglecting investigations into assets or whereabouts;
2. Disposing of a delinquent tax as deficit intentionally for an ongoing business concern;
3. Disposing of a delinquent tax as deficit with intent to fabricate the performance of settlement of delinquent taxes and then revoking the disposition of deficit after a certain period.

### Article 97 (Follow-up Management of Disposition of Deficit)

(1) A person for whom the disposition of deficit is made shall be subject to follow-up management as follows: Provided, That the foregoing shall not apply to cases where the disposition of deficit is made upon the completion of prescriptive period:

1. A person for whom the disposition of deficit is made shall be subject to follow-up management every six months continuously until the end of the period of extinctive prescription;
2. If an asset concealed by a person for whom the disposition of deficit was made is discovered in the course of follow-up management, the competent tax officer shall revoke the disposition of deficit, seize the asset, and continue the disposition of delinquent taxes;
3. When notice of seizure of an asset is given pursuant to subparagraph 2, the disposition of deficit, the time when the disposition of deficit is revoked, and the reasons therefor shall be entered in the blank for remarks in the notice.

(2) If the remaining period for extinctive prescription is not more than 60 days from the time when a concealed asset is discovered, the competent tax officer shall revoke the disposition of deficit immediately.

## CHAPTER  SUPPLEMENTARY PROVISIONS

### Article 98 (Procedure for Disclosure of List of Large-sum or Habitually Delinquent Taxpayers)

CHAPTER  SUPPLEMENTARY PROVISIONS(1) The record date of the selection of persons subject to the disclosure of large-sum or habitually delinquent taxpayers under Article 48 of the Ordinance, whose delinquent local taxes are not less than 100 million won, shall be March 1 each year.

(2) The Mayor shall notify the head of each Gu of data about taxpayers whose delinquent local taxes are not less than 100 million won (including local taxes disposed of as a deficit but with the prescriptive period for the collectible claim not lapsed yet) within his/her jurisdiction within one month from the record date of the selection of persons subject to disclosure.

(3) The head of each Gu shall review the data notified by the Mayor about delinquent taxpayers and request the Mayor to deliberate on disclosure of the list.

(4) Upon receiving a request for the deliberation under paragraph (3), the Mayor shall request the Local Tax Deliberation Committee of the Seoul Metropolitan Government to deliberate on the case in attached Form 71.

(5) The Mayor shall disclose a list of the persons selected as being subject to the disclosure of the list, according to the deliberation by the Local Tax Deliberation Committee of the Seoul Metropolitan Government, on Monday of the third week of December each year in attached Form 72 or 73: Provided, That a different date may be specified if it is impossible to disclose the list on the specified date due to an exceptional circumstance.

### Article 99 (Cases Excluded from Disclosure)

A case where the Committee under Article 107 (1) 3 of the Decree finds that it is of no practical use to disclose is any of the following cases:

1. Where a delinquent taxpayer dies;
2. Where rehabilitation proceedings under the Debtor Rehabilitation and Bankruptcy Act are pending or bankruptcy is declared;
3. Where a taxpayer's assets are submitted to auction or public sale and the amount of delinquent taxes after subtracting the amount collectible by the auction or public sale is estimated to be less than 100 million won;

4. Where proceedings of a protest or lawsuit are pending against the national tax that is the tax base of the local tax at issue;
5. Where it is found that disclosure is of no practical use, taking into consideration the current status of assets and other circumstances.

### Article 100 (Submission of Statistical Data on Local Taxes)

The head of each Gu shall make an electronic file for the current status of the imposition of municipal taxes during each year (excluding the local income tax, tobacco excise tax, and vehicle tax on mileage of each vehicle) and shall submit it to the Mayor by not later than the end of March of the following year.

### Article 101 (Local Tax Deliberation Committee)

(1) Upon receiving a request from the Mayor for deliberation, the committee chairperson shall convene a meeting of the Local Tax Deliberation Committee (hereinafter referred to as the "Committee") within five days from the date of a request for deliberation, unless there is any exceptional circumstance.
(2) The committee chairperson shall prepare relevant documents necessary for deliberation and shall notify committee members of the documents in writing or through the information and communications network by no later than three days before the date of a meeting.

### Article 102 (Operation of Committee for Review on Legality Prior to Taxation)

(1) The Mayor may request the committee chairperson to conduct a review on legality prior to taxation in attached Form 74.
(2) Committee members who attend a meeting of the Committee to deliberate on items of agenda shall submit the decision on the deliberation on each item to the committee chairperson in attached Form 75.
(3) The committee chairperson shall notify the Mayor of matters deliberated and decided by the Committee in attached Form 76.
(4) If the head of a Gu is notified by the Mayor of a decision to adopt or adopt partially in regard to an appeal for review, he/she shall take measures in accordance with the decision without delay and shall report the results thereof to the Mayor in attached Form 77.

### Article 103 (Operation of Committee for Objections, etc.)

(1) The Mayor may request the committee chairperson to deliberate on an objection or an appeal for review in attached Form 78 or 79.
(2) Upon receiving notice of the decision to revoke or correct from the Mayor in regard to an appeal for review, the competent head of a Gu shall take measures without delay in accordance with the decision and shall report the outcomes thereof to the Mayor in attached Form 80.
(3) If the head of a Gu discovers that an appeal for adjudication is filed directly with the chairperson of the Tax Tribunal or an administrative lawsuit is filed in connection with an objection against a local tax, he/she shall report it to the Mayor in attached Form 81 without delay.

### Article 104 (Operation of Committee for Deliberation on Persons subject to Disclosure of List of Large-sum or Habitually Delinquent Taxpayers)

The Committee shall resolve items of agenda in attached Form 82 and shall report the results of deliberation to the Mayor in attached Form 83.

### Article 105 (Operation of Committee for Deliberation on Tax Base)

When the Committee determines the standard market value under the Local Tax Act, it shall notify the Mayor of the results of deliberation in attached Form 84.

### Article 106 (Operation of Committee for Deliberation on Ordinances regarding Full or Partial Exemption from Local Taxes)

(1) The Mayor may request the committee chairperson to deliberate on needs to establish, extend, or amend an ordinance regarding full or partial exemption from local taxes pursuant to Article 4 (3) of the Restriction of Special Local Taxation Act.
(2) The committee chairperson may deliberate on full or partial exemption from a local tax when he/she reviews legality prior to taxation or deliberates on an objection and shall notify the Mayor of the matters on which the Committee has deliberated.