SEOUL METROPOLITAN GOVERNMENT OPERATING RULE ON TAX INVESTIGATIONS

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CHAPTER I GENERAL PROVISIONS

Article 1 (Purpose)

CHAPTER I GENERAL PROVISIONSThe purpose of this Rule is to enhance efficiency in tax investigations, while maximizing protection of rights and interests of taxpayers, by prescribing rules that shall be observed in conducting tax investigations in connection with taxes levied by the Seoul Metropolitan Government (hereinafter referred to as "municipal taxes") pursuant to Article 136 of the Framework Act on Local Taxes.

Article 2 (Definitions)

The terms used in this Rule shall be defined as follows:
1. The term "tax investigation" means an investigative officer's activities of questioning a taxpayer or a person who has a relationship with the taxpayer or examining, investigating, or inspecting books of account, documents, and other articles under Article 136 of the Framework Act on Local Taxes, which shall be divided into general investigations and special investigations;
2. The term "investigative officer" means a tax officer to whom a tax investigation of a specific taxpayer is delegated by the Mayor or the head of a Gu;
3. The term "general investigation" means an investigation conducted on a regular basis to ascertain whether requirements for levying a local tax on a specific taxpayer are met, whether the tax base or the tax rate applied to a specific taxpayer is appropriate, whether non-taxation or tax reduction or exemption is appropriate (hereinafter referred to as "appropriateness of taxation"), etc.;
4. The term "special investigation" means a tax investigation conducted occasionally in accordance with a separate plan, where it is impracticable to produce actual results by conducting a general investigation;
5. The term "direct investigation" means a tax investigation conducted by visiting a taxpayer's office, factory, place of business, residence, or other place to investigate the taxpayer or a person who has a relationship with the taxpayer, face to face to verify the appropriateness of taxation;
6. The term "documentary investigation" means an investigation conducted to verify the appropriateness of taxation based upon a tax return or documents submitted by a taxpayer, in addition to a direct investigation or an on-site investigation;
7. The term "overall investigation" means an investigation conducted to verify the overall appropriateness of taxation for the period subject to tax investigation;
8. The term "partial investigation" means an investigation conducted to verify the appropriateness of taxation on a specific item or on part of a transaction;
9. The term "administrative work for a tax investigation" means a series of administrative work carried out in connection with a tax investigation, including the selection of the person to be subject to an investigation, the formulation of an investigation plan, the notification of outcomes of the investigation, a decision made according to outcomes of the investigation or a correction thereof, and follow-up management;
10. The term "on-site investigation" means activities of an investigation conducted to ascertain whether requirements for non-taxation or tax reduction or exemption are met, whether the case is subject to heavy taxation, etc., by visiting the place where taxable goods are situated or any other place.

Article 3 (Basic Principles of Tax Investigation)

Every tax investigation shall be carried out in good faith in accordance with the following principles:
1. Principle of good faith:
Every tax investigation shall be executed in good faith, and in particular, no action shall be taken against a taxpayer in

contravention of any of the rules already published;
2. Principle of documentary taxation:
Every tax investigation and the exercise of tax-levying power shall be based on objective evidence, such as corporate books of account and evidentiary materials related thereto, and shall be convincing to taxpayers;
3. Principle of proportionality in investigation:
Every tax investigation shall be conducted only to the minimum extent necessary for attaining the objectives of the tax investigation;
4. Principle of separate investigation of each taxpayer:
Every tax investigation shall be conducted separately in view of the level of integrity of tax returns filed, the type of business, and other objective criteria.

Article 4 (Duty of Confidentiality)

No investigative officer (including his/her senior managers) shall disclose any fact that becomes aware of in the course of a tax investigation but is not disclosed to the general public or any information that may, if disclosed, adversely affect the State, a local government, or the relevant taxpayer, not only while in service but also after retiring from office.

Article 5 (Jurisdiction over Tax Investigation)

(1) Administrative work related to a tax investigation shall be performed by the head of the Gu having jurisdiction over the tax domicile of the municipal tax at issue pursuant to Article 5 (1) of the Seoul Metropolitan Government Framework Ordinance on Taxes: Provided, That the Mayor him/herself may perform such administrative work, if necessary.
(2) The Mayor or the head of a Gu may conduct a tax investigation jointly with public officials of another local government, if he/she finds it necessary in conducting the tax investigation under paragraph (1).

Article 6 (Cooperation in Tax Investigation)

(1) If the Mayor or the head of a Gu needs cooperation from another local government because a taxpayer's domicile and place of business (or the address of his/her head office or principal place of business; the same shall apply hereinafter) is not within the jurisdiction over the taxpayer's tax domicile, the Mayor or the head of the Gu shall request the head of such other local government to cooperate in an investigation, before the commencement of the investigation or while conducting the investigation, clearly stating the matters for which cooperation is sought in detail.
(2) When The Mayor or the head of a Gu completes an investigation upon request for cooperation from the head of another local government, he/she shall promptly give notice of results thereof.

Article 7 (Relationship to Other Regulations, etc.)

This Rule shall take precedence over other regulations, service guidelines, etc. regarding tax investigations.

CHAPTER II SELECTION OF PERSONS SUBJECT TO INVESTIGATION

Article 8 (Selection of Persons Subject to Investigation)

CHAPTER II SELECTION OF PERSONS SUBJECT TO INVESTIGATIONThe persons to be subject to general investigation and persons to be subject to special investigation shall be separately selected according to the level of integrity of tax returns filed with respect to municipal taxes and of tax payments, the type of business, and other relevant criteria.

Article 9 (Maintenance of Fairness and Validity of Selection Criteria)

In establishing criteria for selecting persons to be subject to investigation, the fairness and validity of tax investigations shall be maintained by applying clear and objective criteria convincing to taxpayers.

Article 10 (Respect for Compliant Tax Returns Filed by Taxpayers)

The Mayor and the head of a Gu shall select persons tobe subject to investigation within the minimum extent necessary for inducing taxpayers to voluntarily file compliant tax returns and pay taxes and for realizing fair taxation.

Article 11 (Persons Subject to General Investigation)

(1) The Mayor and the head of a Gu shall comprehensively examine the current status of comprehensive management of taxable sources of relevant taxpayers and tax returns filed thereby in writing to select persons to be subject to general investigation and shall select the persons to be subject to the direct investigation under paragraphs (2) and (3) in a fair manner in accordance with objective criteria, considering the type of acquisition of property, the amount of the local tax reduction or exemption, the size of business (capital, the amount of acquisition, the number of employees, etc.): Provided, That, if the number of cases subject to selection for an annual investigation exceeds 30 cases, the persons shall be selected through the Team for the Selection of Persons subject to Tax Investigation.
(2) In principle, the head of a Gu shall conduct a general investigation in the form of a documentary investigation but may conduct a direct investigation in any of the following cases:
1. Where a person fails to submit documents for the documentary investigation or submits documents made dishonestly;

2. Where a person acquired real property worth at least one billion won, during the latest five years;
3. Where a person has been granted an exemption or reduction of local taxes of at least ten million won during the latest five years.
(3) If it is necessary for preventing double investigation of the same taxpayer, creating a climate for voluntary tax payment, supporting economic and social policies efficiently, etc., certain taxpayers may be excluded from those subject to investigation to the extent that such exclusion does not undermine fairness.
(4) The Mayor may select persons to be subject to general investigation, from among the persons referred to in any subparagraph of Article 5 (6) of the Seoul Metropolitan Government Framework Ordinance on Municipal Taxes, to conduct direct investigations.

Article 12 (Organization of Team for Selection of Persons Subject to Tax Investigation)

(1) The Mayor or the head of a Gu shall organize the Team for the Selection of Persons subject to Tax Investigation in order to select persons to be subject to tax investigation on a regular basis under Article 11 (1).
(2) The Selection Team shall be comprised of seven members, including one team leader, the head of the division in charge of tax investigation shall serve as team leader, and the following persons shall serve as team members:
1. Three at least Grade-V (or Grade-VI in cases of an autonomous Gu) public officials in charge of local taxes;
2. Three outside members of the Local Taxes Deliberation Committee or three persons commissioned by the Mayor or the head of the relevant Gu from among persons who have abundant knowledge and experience in local taxes.
(3) A majority of current members of the Selection Team shall constitute a quorum at a meeting, and any determination thereof shall require the concurring vote of at least two-thirds of those present.

Article 13 (Persons Subject to Special Inspection)

(1) In any of the following cases, a person may be selected to be subject to a special inspection:
1. In any of the cases referred to in Article 110 (2) of the Framework Act on Local Taxes;
2. Where it is necessary to conduct a tax investigation due to an amendment to an Act related to a local tax or a change in a judicial precedent, guidelines, or an authoritative interpretation related to this Act;
3. Where it is found, in the course of guidance and supervision under Article 167 of the Local Autonomy Act, that a person is suspected to have made any tax omission in an autonomous Gu that shall levy and collect taxes of the Seoul Metropolitan Government with delegated authority;
4. Where the head of a Gu requests a special inspection or where the Mayor concludes that it is impracticable to attain the objectives of a tax inspection by conducting a general inspection due to any of the reasons referred to in subparagraphs 1 through 3.
(2) If the number of persons to be subject to special investigation under paragraph (1) or the number of cases subject to the selection for an annual investigation does not exceed 30 cases, the Mayor or the head of a Gu shall select persons to be subject to investigation fairly in accordance with a separate plan and objective criteria, taking into consideration the type of tax omission, the type of acquisition of property, the amount of exemption or reduction of local taxes, the size of business (capital, the amount of acquisition, the number of employees, etc.), and other factors.

Article 14 (Exemption of Micro or Compliant Enterprises, etc. from Tax Investigation)

(1) If any of the following persons has no delinquent local tax as at the date of selection eligibility for exemption, the person shall be exempted from tax investigations for three years:
1. A person who has acquired real property worth less than one billion won, during the latest five years;
2. A person selected as a taxpayer of merit pursuant to subparagraph 3 of Article 2 of the Seoul Metropolitan Government Ordinance on the Support of Exemplary Taxpayers, etc.;
3. A small enterprise defined by Article 2 (2) of the Framework Act on Small and Medium Enterprises or a micro enterprise defined by subparagraph 2 of Article 2 of the Act on Special Measures for Development of Small and Micro Enterprises: Provided, That a small enterprise or a micro enterprise who has acquired real property worth at least two billion won, during the latest five years shall be excluded herefrom.
(2) Notwithstanding paragraph (1), a person shall not be eligible for the exemption from tax investigations in either of the following cases:
1. If a corporation registered as a construction business entity performs construction works worth at least ten billion won in contract prices during a year;
2. If a corporation has more than 50 employees.

CHAPTER III PRACTICES OF TAX INVESTIGATIONS

Article 15 (Prohibition on Double Investigation)

CHAPTER III PRACTICES OF TAX INVESTIGATIONS(1) The same taxpayer shall not be re-investigated with regard to the same tax item or in the same taxable year, and an investigation shall be withdrawn immediately even after the investigation has begun, if it is found that the investigation constitutes double investigation: Provided, That the foregoing shall not apply in the following cases:

1. In any of the cases referred to in Article 108 (2) of the Framework Act on Local Taxes;
2. When an on-site inspection prescribed in subparagraph 10 of Article 2 is conducted.
(2) When the Mayor or the head of a Gu formulates a plan for general investigations, he/she shall take measures necessary for preventing double investigation.
(3) Where a taxpayer who has undergone a partial investigation becomes subject to a comprehensive investigation, the part into which the partial investigation has been conducted shall be deemed to have been investigated.

Article 16 (Observance of Scope of Investigation, etc.)

When an investigative officer intends to conduct a tax investigation, he/she shall pre-determine the scope, period, and method of the investigation and observe such matters.

Article 17 (Restriction on Expansion of Scope of Investigation)

Except in the following cases, no investigative officer shall expand the scope of investigation in the course thereof:
1. If a highly probable and suspected tax omission or an error in the application of tax law is related to another taxable period or tax item and thus requiring investigation;
2. If an investigation is to be conducted into an offense specified in Section 2 of Chapter II;
3. If it is necessary on any other ground to expand the scope of tax investigation because of a highly probable and suspected tax omission.

Article 18 (Methods of Investigation)

Investigations may be conducted by the following methods, based upon the scale of business of the person subject to investigation, the type of business, outcomes of the analysis of taxation data, suspected tax omissions, information about tax evasions, etc.:
1. Where an overall investigation is conducted: Inspection of the books of accounts kept and recorded by the taxpayer and evidentiary documents (including electronic records) related to such books of account; inspection of real things for examining the veracity of such books of account; investigation on customers and on-site inspection;
2. Where a partial investigation is conducted: The methods of investigation under subparagraph 1 shall apply mutatis mutandis where a tax evasion is suspected in regard to a specific item or part.

Article 19 (Limitation on Place of Investigation)

(1) A tax investigation shall be conducted at the domicile, abode, office, or place of business of a taxpayer: Provided, That, if a place of investigation is not available because a building is under construction or on nay other ground, a tax investigation may be conducted in either of the following places:
1. The place designated by the taxpayer, such as the office of the taxpayer's tax agent or legal representative;
2. Any other place specified by an agreement between the investigative officer and the taxpayer.
(2) When an investigative officer intends to conduct a tax investigation at a place referred to in any subparagraph of paragraph (1), he/she shall pre-consult with the taxpayer thereon.

Article 20 (Restriction on Investigation Time)

A tax investigation on a taxpayer shall be conducted face to face, during the taxpayer's business hours: Provided, That a tax investigation may be conducted before or after business hours, upon the taxpayer's request or with the taxpayer's consent, after obtaining approval thereof from the investigation manager.

Article 21 (Prior Notice of Tax Investigation, etc.)

When it is intended to conduct a tax investigation, written notice of the matters specified in Article 92 (1) of the Enforcement Decree of the Framework Act on Local Taxes shall be given to the taxpayer to be investigated, by not later than ten days before the commencement of the investigation: Provided, That the foregoing shall not apply where it is found impracticable to attain the objectives of the tax investigation, if prior notice is given, because of the risk of destruction of evidence, etc.

Article 22 (Application for Postponement of Tax Investigation)

(1) If it is impracticable for a taxpayer to whom notice of a tax investigation has been given to undergo the investigation due to a natural disaster or any of the following causes or events, he/she may file an application for the postponement of the investigation with the Mayor or the head of the relevant Gu:
1. If the taxpayer has business hardship due to a fire or any other disaster;
2. If it is impracticable for the taxpayer to undergo the tax investigation because of illness or a long business trip of the taxpayer or his/her tax manager or any other cause or event;
3. If books of accounts or evidentiary documents are seized or held provisionally in custody by the relevant authority;
4. If the taxpayer is undergoing an investigation conducted by the State or any other local government in regard to taxation, finance, accounting, or any other matter;
5. If any cause or event similar to those referred to in subparagraphs 1 through 4 arises.
(2) A person who wishes to have a tax investigation postponed under paragraph (1) shall file an application with the Mayor or the

head of the relevant Gu, stating the following matters:
1. The name and address or abode of the person who wishes to have the tax investigation postponed;
2. The period during which the person wishes to have the tax investigation postponed;
3. The ground on which the person wishes to have the tax investigation postponed;
4. Other necessary matters.
(3) Upon receipt of an application referred to in paragraph (2), the Mayor or the head of a Gu shall determine whether to postpone the investigation and shall notify the applicant of the determination before the investigation begins.
(4) When the period of postponement of a tax investigation ends, the Mayor or the head of the relevant Gu shall commence the investigation promptly: Provided, That the Mayor or the head of a Gu may commence a tax investigation even before the end of the period of postponement, if the cause of postponement ceases to exist or if it is necessary to conduct an investigation urgently because of the risk of destruction of evidence or in order to secure earlier tax claims.

Article 23 (Period of Investigation)
The Mayor or the head of a Gu shall pre-determine the period for an investigation within the maximum of 20 days for each person subject to investigation, and the period for investigation shall be as short as possible to prevent disruption to the taxpayer's economic activities.

Article 24 (Calculation of Period for Investigation)
The period for an investigation begins on the date of commencement and ends on the date of closing, but Saturdays, official holidays, the Workers' Day under the Designation of Workers' Day Act, etc. shall be excluded from the period for the investigation.

Article 25 (Restriction on Extension of Period for Investigation)
If any of the causes or events referred to in Article 112 (1) of the Framework Act on Local Taxes arises during a tax investigation, the Mayor or the head of the relevant Gu may extend the period for the tax investigation by not more than 20 days from the day on which the cause or event ceases to exist.

Article 26 (Prohibition of Search, Seizure, etc.)
(1) While conducting a tax investigation, the residence, office, or any other place of a taxpayer shall not be searched, nor books of account, documents, etc. shall be seized or provisionally held in custody, unless the investigation is conducted with regard to a tax offense: Provided, That the foregoing shall not apply to any the following cases:
1. Where it is found that an offense is being committed;
2. Where a suspected offender is likely to escape or destroy evidence and time is insufficient for issuance of a search or seizure warrant.
(2) In any of the cases falling in the proviso to paragraph (1), the investigative officer shall report the case immediately and shall take measures to convert the investigation into an investigation of a tax offense.
(3) When a tax authority intends to seize or hold books of account, documents, etc. held in custody under the proviso to paragraph (1), it shall issue a receipt of articles seized or held in custody (attached Form 1) and a list of articles seized or held in custody (attached Form 2).

Article 27 (Deposit of Books of Account, Documents, etc.)
(1) If it is crucial to secure evidentiary documents about a suspected tax omission in conducting a special investigation, the relevant tax authority may deposit such documents.
(2) When the tax authority intends to deposit books of account, documents, etc. under paragraph (1), the tax authority shall issue a receipt of articles deposited (attached Form 3) and a list of articles deposited (attached Form 4).

Article 28 (Countermeasures against Investigative Officers Abusing Investigative Power, etc.)
If an investigative officer or an investigation manager abuses his/her investigative power in any manner in contravention of due process and proper methods, the Mayor or the head of the relevant Gu shall take countermeasures necessary for preventing the recurrence of such abuse.

Article 29 (Restriction on Exercise of Investigative Power and Right to Have Assistance from Specialists)
(1) The investigative power over the taxpayer subject to an investigation and persons related to such taxpayer shall be exercised only to the extent necessary for the investigation.
(2) When a taxpayer becomes subject to a tax investigation with regard to a local tax, the taxpayer may have an attorney-at-law, certified public accountant, certified tax accountant, or person who has expertise in taxation be present at the investigation or express his/her opinion with regard thereto.

CHAPTER IV MANAGEMENT OF INVESTIGATIONS

Article 30 (Formulation of Investigation Plans)

CHAPTER IV MANAGEMENT OF INVESTIGATIONS(1) The Mayor or the head of a Gu shall formulate an annual comprehensive investigation plan, upon workload, conditions of human resources, etc. and examine the period, scope, methods, and places of investigation, the preliminary notice of the commencement of investigation, etc. to formulate an investigation plan for each person subject to investigation.
(2) When the Mayor formulates an investigation plan under paragraph (1), he/she shall select the persons to be subject to investigation and ascertain as to whether any autonomous Gu has conducted, or plans to conduct, a tax investigation so as to prevent double investigation.

Article 31 (Preparation for Investigations)

(1) Before commencing a tax investigation, an investigative officer shall analyze and examine the following data available, define problems of the person subject to the investigation and main issues of the investigation, and set directions for the investigation, so as to conduct the investigation efficiently:
1. Details of voluntary tax payments;
2. Computer-processed data;
3. Data from administrative agencies;
4. Information and data collected from other sources.
(2) An investigative officer shall define problems found in the course of preparation for an investigation, prepare a report on preparation for investigation, and submit it to the investigation manager.
(3) An investigation manager shall set directions for an investigation in advance so as to ensure the efficient execution of the investigation and shall show the direction to the relevant investigative officers in detail.

Article 32 (Direction of Investigations)

(1) All tax investigations shall be conducted under the direction of an investigation manager.
(2) If an investigation manager is unable to direct investigations for a substantial period, a person acting on behalf of the investigation manager shall become the acting investigation manager.

Article 33 (Commencement of Investigations, etc.)

(1) When an investigative officer commences a tax investigation, he/she shall issue a document containing the Charter of Local Taxpayers' Rights to the relevant taxpayer.
(2) When an investigative officer conducts a tax investigation, he/she shall always carry a certificate of his/her authority under Article 62 of the Enforcement Rule of the Framework Act on Local Taxes and shall produce it to people concerned.

Article 34 (Reporting on Investigations)

(1) An investigative officer shall submit a daily report on matters investigated every day to the investigation manager: Provided, That, if it is impracticable to submit such a report due to remoteness of the place of investigation or other circumstances in the investigation, he/she may make a report either directly or via telephone, and then submit a written report as instructed by the investigation manager.
(2) In any of the following cases, an investigative officer shall submit an interim investigation report on the current status of investigation, to the investigation manager:
1. If it is necessary to extend the period for investigation on the taxpayer;
2. If it is necessary to make an interim report on the finding of a particularly important fact;
3. If the Mayor or the head of the relevant Gu issuse an instruction.

Article 35 (Management of Investigation Process)

(1) Upon receipt of an investigation report, the investigation manager shall instruct the direction of investigation in detail, with regard to the matters to be investigated afterwards and new problems.
(2) Problems encountered while preparing for an investigation and matters instructed by the investigation manager shall be investigated thoroughly and the details of the investigation shall be reported in writing.
(3) Specific evidentiary documents shall be secured for all facts found through an investigation, so as to prevent any potential dispute.

Article 36 (Organization and Operation of Advisory Team on Tax Issues)

(1) In order to ensure the appropriateness of tax investigations and prevent improper taxation, the Mayor or the head of a Gu may operate an advisory team on tax issues.
(2) The advisory team shall be comprised of seven advisors, including one chief advisor, the head of the office in charge of tax investigations shall serve as the chief advisor, and the following persons shall serve as advisors:
1. Not more than three persons, from among officials and team leaders in charge of tax investigations;
2. Not more than three persons, from among officials and team leaders in charge of the relevant tax item;
3. Not more than three persons, from among officials and team leaders from the division in charge of remedial measures and the division in charge of levying the relevant tax.

(3) In any of the following cases, advice shall be sought from the advisory team on tax issues:
1. Where there is no judicial precedent or authoritative interpretation with regard to a case concerning which a taxpayer raises an objection, orally or in writing, in the course of a tax investigation; or where there is a precedent but it is not applicable to the relevant case because the precedent relates to a specific case;
2. Where the investigation manager concludes that it is necessary to seek advice, because there is a difference in opinions between the taxpayer and the investigative officer, if the additional amount of tax to be collected as a result of the a tax investigation is at least one billion won;
3. Where an investigative officer concludes on any other ground that it is necessary to seek advice.

Article 37 (Notice of Results of Tax Investigation)
(1) Upon completion of a tax investigation, the investigative officer shall give written notice of the results of the investigation to the taxpayer within seven days from the day on which the results of the investigation are confirmed: Provided, That it does not need to give notice of the results of a tax investigation in any of the following cases:
1. Where a cause or event referred to in Article 73 (1) of the Framework Act on Local Taxes arises to justify collection before the deadline for tax payment;
2. Where the period from the date it is intended to give notice of the results of an investigation, to the end of the period of exclusion from levying or the date the power to collect relevant taxes is extinguished by prescription is less than three months;
3. Where it is impossible to give notice because of the permanent closure of the relevant business;
4. Where the taxpayer does not have any tax agent, nor have a domicile or place of business in the Republic of Korea.

Article 38 (Recommendation of Taxpayers of Merit)
If an investigative officer finds, as a result of a tax investigation, that a taxpayer meets all the following criteria, he/she may recommend the taxpayer as a taxpayer of merit under the Seoul Metropolitan Government Ordinance on the Support of Exemplary Taxpayers, etc.:
1. Where no additional amount of tax is collectible as a result of the tax investigation (excluding the tax items levied and notified by an ordinary collection method: Provided, That inappropriate applications for tax reduction or exemption are included herein even where an ordinary collection method is applied);
2. Where the taxpayer has prepared honestly during the tax investigation, has not delayed submitting documents, and has responded to the inspection sincerely;
3. Where the taxpayer meets the criteria under subparagraph 3 of Article 2 of the Seoul Metropolitan Government Ordinance on the Support of Exemplary Taxpayers, etc.

Article 39 (Notice of Tax Information and Development and Dissemination of Investigative Methods)
(1) Various tax information acquired in the course of investigations shall be recorded in the tax data processing register, and notice of tax data related to another local government or data related to national taxes shall be given to the head of the local government or the head of the relevant tax office promptly.
(2) An investigative officer shall report to the Mayor and the Minister of the Interior on the problems ascertained from statutes and regulations and systems in the course of an investigation.
(3) In order to develop and disseminate investigative techniques, the Mayor shall manage exemplary investigative techniques and notify the head of each Gu of such techniques.

Article 40 (Management of Tax Investigation Data)
(1) In order to prevent double tax investigation and improve efficiency in service, each investigative officer shall enter and manage the following information in the integrated tax system:
1. Persons subject to a tax investigation;
2. The period and details of a tax investigation, the additionally levied tax amount, the ground for additional levying, evidentiary documents, the detail of objection;
3. The management of registers of results of a tax investigation for each taxpayer and for each tax item and other necessary work.
(2) In order to ensure efficient management of tax investigation data, the Mayor shall maintain the integrated tax system optimally.

CHAPTER V SUPPLEMENTARY PROVISIONS

Article 41 (Code of Conduct, etc. of Investigative Officers)
CHAPTER V SUPPLEMENTARY PROVISIONS(1) The Mayor or the head of a Gu shall issue an identification card of a tax officer to each investigative officer in accordance with Article 62 of the Enforcement Rule of the Framework Act on Local Taxes and shall recover and destroy the identification card if the officer retires from office or there is any other change to his/her status.
(2) Every investigative officer shall have thorough knowledge of a Code of Conduct of Investigative Officers and shall fully observe it.

(3) The Code of Conduct of Investigative Officers referred to in paragraph (2) shall be separately formulated by the Mayor.