SEOUL METROPOLITAN GOVERNMENT ENFORCEMENT RULE OF THE ORDINANCE ON TAXES

Enactment No. 1392, Sep. 20, 1974
Partial Amendment No. 1449, Feb. 20, 1975
Partial Amendment No. 1518, Sep. 30, 1975
Partial Amendment No. 1532, Nov. 14, 1975
Partial Amendment No. 1547, Jan. 14, 1976
Partial Amendment No. 1593, Jun. 22, 1976
Whole Amendment No. 1716, Aug. 30, 1977
Amendment of Other Laws No. 1993, Sep. 23, 1982
Partial Amendment No. 2076, Sep. 06, 1984
Partial Amendment No. null, Sep. 06, 1984
Whole Amendment No. 2148, Sep. 04, 1986
Whole Amendment No. 2235, May. 07, 1988
Partial Amendment No. 2310, Nov. 14, 1989
Partial Amendment No. 2358, Oct. 23, 1990
Partial Amendment No. 2476, Jun. 20, 1992
Partial Amendment No. 2630, Jul. 30, 1994
Partial Amendment No. 2681, Apr. 06, 1995
Partial Amendment No. 2759, May. 20, 1996
Partial Amendment No. 2791, Nov. 30, 1996
Whole Amendment No. 2928, Jun. 05, 1998
Partial Amendment No. 2986, Mar. 05, 1999
Partial Amendment No. 3044, Aug. 10, 1999
Partial Amendment No. 3141, Oct. 10, 2000
Partial Amendment No. 3172, Mar. 20, 2001
Partial Amendment No. 3220, Nov. 26, 2001
Partial Amendment No. 3257, Jun. 05, 2002
Partial Amendment No. 3316, Apr. 19, 2003
Partial Amendment No. 3394, May. 31, 2004
Partial Amendment No. 3502, Jul. 19, 2006
Amendment of Other Laws No. 3617, Apr. 17, 2008
Partial Amendment No. null, Jun. 10, 2010
Whole Amendment No. 3783, Jan. 13, 2011
Partial Amendment No. 3961, Apr. 03, 2014
Whole Amendment No. 4096, Jun. 02, 2016
Amendment of Other Laws No. 4166, Jun. 01, 2017
Partial Amendment No. 4375, Oct. 15, 2020
Partial Amendment No. 4415, Apr. 06, 2021
Partial Amendment No. 4454, Oct. 28, 2021

CHAPTER I GENERAL PROVISIONS

Article 1 (Purpose)

CHAPTER I GENERAL PROVISIONSThe purpose of this Rule is to prescribe matters mandated by the Seoul Metropolitan Government Ordinance on Taxes and those necessary for the enforcement thereof.

Article 2 (Recording and Keeping of Tax Ledger)

The head of each Gu shall record and keep tax ledgers in accordance with the Local Tax Act (hereinafter referred to as the "Act"): Provided, That the data processed by an electronic information processing systems shall be deemed to be registers recorded and kept accordingly.

CHAPTER II ACQUISITION TAX

Article 3 (Processing of Tax Returns and Payment)

CHAPTER II ACQUISITION TAX(1) When the head of the imposing division processes an acquisition tax return filed and the payment made therefor under Article 5 of the Seoul Metropolitan Government Ordinance on Taxes (hereinafter referred to as the "Ordinance"), he or she shall prepare a record card for acquisition tax returns and payment in attached Form 6 of the Enforcement

Rule of the Local Tax Act (hereinafter referred to as the "Enforcement Rule").
(2) If a person liable to pay taxes files a revised return under Article 49 of the Framework Act on Local Taxes and requests a rectification under Article 50 of the same Act, a payment record card for revised returns, correction, etc. shall be prepared in attached Form 1. <Amended on Jun. 1, 2017; Oct. 15, 2020>
(3) Where it is deemed under the proviso of Article 20 (1) of the Enforcement Decree of the Local Tax Act (hereinafter referred to as the "Decree") that property has not been acquired as a consequence of the cancellation of a contract within 60 days from the date of acquisition, details of the disposal of the property shall be entered in attached Form 2.

Article 4 (Ordinary Collection)
When the head of the imposing division finds any tax amount unpaid or underpaid, he or she shall enter the details thereof in the record card for taxation data of acquisition tax in attached Form 3; and shall collect the tax through the ordinary collection process under Article 21 of the Act. In such cases, the details of acquisition in annual installments shall be entered in attached Form 4, while the details of acquisition of a membership shall be entered in attached Form 5. <Amended on Oct. 15, 2020>

Article 5 (Management of Non-Taxation)
When the head of the imposing division determines that an acquisition tax is subject to non-taxation, he or she shall prepare a record card for non-taxation of acquisition tax in attached Form 6, describing the ground for non-taxation for the management thereof.

Article 6 (Management of Property Subject to Heavy Taxation)
(1) If an asset subject to imposition of acquisition tax becomes subject to heavy taxation under Article 13 of the Act, the head of the imposing division shall prepare a statement of heavy taxation of acquisition tax in attached Form 7.
(2) With regard to real estate acquired by corporations, the head of the imposing division shall prepare a ledger for the management of real estate subject to heavy taxation and acquired by corporations in attached Form 8.

Article 7 (Notification of Taxation Records)
The head of the division that has received and processed any of the following records shall notify the head of the imposing division of the permission, authorization, or report related to the relevant records, within 10 days from the date he or she completes the processing:
1. Records of a building permit, the approval for use (or approval for temporary use), a report on construction (or extension) of a temporary building, the construction of an unauthorized building, a title transfer, or occupancy without approval for use;
2. Records of a change of land (change of land category, partition, annexation, etc.), consent to land use, permission for a land transaction, a change of the form and quality of land, or the sale of State-owned or public property;
3. Records of the approval of a contract subject to approval, a duplicate of an application for the registration of real property, the registration of a motor vehicle or construction machine;
4. Records of license or permission relating to food sanitation or public health or the registration of a factory;
5. Other records relevant to the imposition of local taxes.

CHAPTER III LEISURE TAX

Article 8 (Processing of Tax Returns and Payment)
CHAPTER III LEISURE TAXWhen the head of the relevant imposing division processes a leisure tax return filed and the payment thereof made in accordance with Article 43 of the Act, he or she shall prepare a record card for leisure tax returns and payment in attached Form 9.

Article 9 (Ordinary Collection)
If the head of the imposing division finds any tax amount unpaid or underpaid, he or she shall enter the details thereof in the record card for taxation data of leisure tax in attached Form 10 and shall collect it through the ordinary collection process under Article 45 of the Act.

Article 10 (Keeping of Tax Ledger)
The head of the relevant imposing division shall keep and update a tax ledger for leisure tax in attached Form 11.

CHAPTER IV TOBACCO CONSUMPTION TAX

Article 11 (Processing of Tax Returns and Payment)

CHAPTER IV TOBACCO CONSUMPTION TAXWhen the head of the relevant imposing division processes a tobacco consumption tax return filed and the payment thereof made in accordance with Article 60 of the Act, he or she shall prepare a record card for tobacco consumption tax returns and payment in attached Form 12.

Article 12 (Ordinary Collection)

If the head of the imposing division finds any tax amount unpaid or underpaid, he or she shall enter the details thereof in the record card for taxation data of tobacco consumption tax in attached Form 13; and shall collect the tobacco consumption tax through the ordinary collection process under Article 61 of the Act.

Article 12-2 (Confirmation Application for Reduction or Exemption of Security for Tax Payment)

Confirmation application for reduction or exemption of security for tax payment and the result of reduction or exemption of security for tax payment on tobacco consumption tax pursuant to Article 7-2 (2) of the Ordinance shall follow Appendix Form 39 and Form 40 respectively.
[This Article Newly Inserted on Oct 28, 2021]

CHAPTER V LOCAL CONSUMPTION TAX

Article 13 (Management of Payments)

CHAPTER V LOCAL CONSUMPTION TAXUpon receipt of payment of local consumption tax and the statement thereof under Article 76 (2) of the Decree, the head of the imposing division shall prepare a record card for the payment of local consumption tax in attached Form 14.

SECTION 1 Individual Portion

Article 14 (Management of Non-Taxation)

SECTION 1 Individual PortionWhen the head of the imposing division determines that the individual portion of resident tax is subject to non-taxation, he or she shall prepare a record card for non-taxation of resident tax (individual portion) in attached Form 15 and shall describe the grounds for non-taxation for management thereof. <Amended on Apr. 6, 2021>

SECTION 2 Place of Business Portion

Article 15 (Processing of Tax Returns and Payment)

SECTION 2 Place of Business Portion(1) When the head of the imposing division processes a return filed on the place of business portion of resident tax (hereafter referred to as "resident tax" in this Section) and the payment thereof made in accordance with Article 83 of the Act, he or she shall prepare a record card for resident tax returns and payment (place of business portion) in attached Form 16.
(2) If a person liable to pay taxes files a revised return under Article 49 of the Framework Act on Local Taxes and requests a rectification under Article 50 of the same Act, a payment record card for revised returns, correction, etc. shall be prepared in attached Form 1. <Amended on Jun. 1, 2017; Oct. 15, 2020>

Article 16 (Ordinary Collection)

If the head of the imposing division finds any tax amount unpaid or underpaid, he or she shall enter the details thereof in the record card for taxation data of resident tax (place of business portion) in attached Form 17 and shall collect it through the ordinary collection process under Article 83 (6) of the Act. <Amended on Apr. 6, 2021>

SECTION 3 Employee Portion

Article 17 (Processing of Tax Returns and Payment)

SECTION 3 Employee Portion(1) When the head of the imposing division processes a return filed on the employee portion of resident taxes (hereafter referred to as "resident tax" in this Section) and the payment thereof made in accordance with Article 84-6 of the Act, he or she shall prepare a record card for resident tax returns and payment (employee portion) in attached Form 18.
(2) If a person liable to pay taxes files a revised return under Article 49 of the Framework Act on Local Taxes and requests a rectification under Article 50 of the same Act, a payment record card for revised returns, correction, etc. shall be prepared in attached Form 1. <Amended on Jun. 1, 2017; Oct. 15, 2020>

Article 18 (Ordinary Collection)

If the head of the imposing division finds any tax amount unpaid or underpaid, he or she shall enter the details thereof in the record card for taxation data of resident tax (for employee portion) in attached Form 19 and shall collect it through the ordinary collection process under Article 84-6 (3) of the Act.

CHAPTER VII LOCAL INCOME TAX

Article 19 (Processing of Tax Returns and Payments)

CHAPTER VII LOCAL INCOME TAX(1) When the head of the imposing division processes a return filed on personal local income tax under Articles 95, 103-5, and 103-7 of the Act and a return filed on corporate local income tax under Article 103-23 of the Act and the payments thereof, he/she shall prepare a record card for the return on corporate local income tax and the payment therefor in attached Form 20, a record card for the return on personal local income tax (for global income tax) and the payment thereof in attached Form 21, and a record card for the return on personal local income tax (for capital gains tax) and the payment thereof in attached Form 22, respectively.
(2) If a person files a revised return in accordance with Article 50 of the Framework Act on Local Taxes and requests a rectification in accordance with Article 51 of the aforesaid Act, a payment record card for the revised return and the rectification shall be prepared in attached Form 1.

Article 20 (Extraordinary Collection)

The head of the relevant imposing division shall prepare a register of taxpayers who are liable for the extraordinary collection of local income tax in attached Form 23.

Article 21 (Ordinary Collection)

If the head of the relevant imposing division finds any tax amount unpaid or underpaid, he/she shall enter the details thereof in the record card for taxation records of corporate local income tax in attached Form 24, the record card for taxation records of personal local income tax (for global income tax) in attached Form 25, or the record card for taxation records of personal local income tax (for capital gains tax) in attached Form 26 and shall collect personal local income tax under Articles 100 (1) and 103-9 of the Act and corporate local income tax under Article 103-27 (1) of the Act, through the ordinary collection process.

SECTION 1 Automobile Tax on Ownership of Automobile

Article 22 (Payment in Installments)

SECTION 1 Automobile Tax on Ownership of Automobile(1) An application for the payment of automobile tax in installments on the ownership of an automobile under the proviso to Article 128 (1) of the Act (hereafter referred to as "automobile tax" in this Section) shall be prepared in attached Form 27. In such cases, if a taxpayer files an application by telephone or similar means, he/she shall be deemed to file an application for payment of automobile tax in installments.
(2) When the head of the imposing division processes an application for payment in installments under paragraph (1), he/she shall prepare a record card for the payment of automobile tax in installments (on ownership) in attached Form 28.
(3) Upon receipt of the details of payments of automobile tax in installments, the head of the imposing division shall enter the details thereof in a record card for the payment of automobile tax in installments (on ownership) under paragraph (2) and shall examine whether any amount of automobile tax is unpaid or underpaid.

Article 23 (Payment of Annual Tax Amount in Lump Sum)

(1) An application for payment of an annual amount of automobile tax in lump sum under Article 128 (3) of the Act shall be prepared in attached Form 71-2. In such cases, if a taxpayer files an application by telephone or similar means, he/she shall be deemed to file an application for payment of an annual tax amount in lump sum.

(2) When the head of the imposing division processes an application for payment of an annual amount of automobile tax in a lump sum under paragraph (1), he/she shall prepare a record card for the annual amount of automobile tax (on ownership) paid in lump sum, in attached Form 29.

(3) Upon receipt of the details of an annual amount of automobile tax paid according to a tax return filed, the head of the relevant imposing division shall enter the details thereof in a record card for the return filed on the annual amount of automobile tax and the payment thereof under paragraph (2) and shall examine whether any amount of automobile tax is unpaid or underpaid.

Article 24 (Management of Non-Taxation)

When the head of the imposing division determines that a case is exempt from automobile tax, he/she shall prepare a record card for the case exempt from automobile tax (on ownership) in attached Form 30, describing the ground for exemption for management thereof.

SECTION 2 Automobile Tax on Operation of Automobile

Article 25 (Processing of Tax Returns and Payment)

SECTION 2 Automobile Tax on Operation of AutomobileWhen the head of the imposing division processes an automobile tax return filed on the operation of an automobile and the payment made therefor, he/she shall prepare a record card for the automobile tax return filed (on operation) and the payment therefor in attached Form 31.

Article 26 (Ordinary Collection)

If the head of the imposing division finds any tax amount unpaid or underpaid, he/she shall enter the details thereof in the record card for taxation records of automobile tax (on operation), in attached Form 32 and shall collect it through the ordinary collection process under Article 137 (2) of the Act.

SECTION 1 Regional Resource Facility Tax on Specific Resources

Article 27 (Processing of Tax Returns and Payments)

SECTION 1 Regional Resource Facility Tax on Specific Resources(1) A return on regional resource facility tax (hereafter referred to as "regional resource facility tax" in this Section) shall be made in attached Form 33.

(2) When the head of the imposing division processes a return filed on regional resource facility tax and the payment thereof made in accordance with Article 147 of the Act, he/she shall prepare a record card for the regional resource facility tax return filed (on specific resources) and the payment thereof in attached Form 34.

Article 28 (Ordinary Collection)

If the head of the imposing division finds any tax amount unpaid or underpaid, he/she shall enter the details thereof in the record card for taxation records of regional resource facility tax (on specific resources), in attached Form 35 and shall collect it through the ordinary collection process under Article 147 (1) of the Act.

Article 29 (Keeping of Tax Register)

A tax register for regional resource facility tax (on ground water) shall be kept and updated, in attached Form 36 with regard to resource facility tax on ground water.

Article 30 (Installation of Meters, etc.)

(1) A person who intends to extract ground water to produce potable water and sell it or use it for bathing shall file a report on the installation of a meter with the head of the imposing division in attached Form 37.

(2) When the status of a meter installed is inspected, a checklist of a meter shall be prepared in attached Form 38.

SECTION 2 Regional Resource Facility Tax on Specific Real Property

Article 31 (Keeping and Update of Tax Register)

SECTION 2 Regional Resource Facility Tax on Specific Real PropertyThe head of the imposing division shall keep and update a tax register for regional resource facility tax on specific real property (hereafter referred to as "regional resource facility tax" in this Section), and the register shall be prepared in the same manner as the tax register for property tax is prepared.

Article 32 (Management of Non-Taxation)

When the head of the imposing division determines that a case is exempt from regional resource facility tax, he/she shall prepare a register in the same manner as the tax register for property tax is prepared, describing the ground for exemption for management thereof.

CHAPTER X SUPPLEMENTARY PROVISIONS

Article 33 (Management of Registers, etc.)

CHAPTER X SUPPLEMENTARY PROVISIONSIf the registers, etc. referred to in this Rule are recorded and stored in an electronic information processing system, it shall be deemed that relevant registers, etc. are prepared and kept properly.

ADDENDUM <Enforcement Rule No. 4454, Oct. 18, 2021>

This Rule shall enter into force on November 21, 2021.