SEOUL METROPOLITAN GOVERNMENT RULE ON IMPOSITION AND COLLECTION OF CITY TAXES

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Partial Amendment No. 3141, Oct. 10, 2000
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Partial Amendment No. 3257, Jun. 05, 2002
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Partial Amendment No. 3394, May. 31, 2004
Partial Amendment No. 3502, Jul. 19, 2006
Amendment of Other Laws No. 3617, Apr. 17, 2008
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Whole Amendment No. 3783, Jan. 13, 2011
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Partial Amendment No. 4415, Apr. 06, 2021
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CHAPTER GENERAL PROVISIONS

Article 1 (Purpose)

CHAPTER GENERAL PROVISIONSThe purpose of this Rule is to provide for matters delegated by the Seoul Metropolitan Government Ordinance on Taxes and matters necessary for the implementation thereof.

CHAPTER ACQUISITION TAX

Article 2 (Processing of Tax Returns and Payment)

CHAPTER ACQUISITION TAX(1) When the head of the imposing division processes an acquisition tax return filed and settled pursuant to Article 5 of the Seoul Metropolitan Government Ordinance on Taxes (hereinafter referred to as the "Ordinance"), he/she shall prepare a record card for acquisition tax returns filed and settled in Form 6 attached to the Enforcement Rule of the Local Tax Act (hereinafter referred to as the "Enforcement Rule").
(2) Upon receipt of notice of the details of an acquisition tax return filed and settled, the head of the imposing division shall examine whether any amount of acquisition tax is unpaid or underpaid.
(3) If a person who has filed an acquisition tax base return by the statutory filing deadline files a revised return in accordance with Article 50 of the Framework Act on Local Taxes or requests a correction in accordance with Article 51 of the aforesaid Act, a payment record card for revised returns or corrections shall be prepared in attached Form 1.

(4) Where it is deemed in accordance with the proviso to Article 20 (1) of the Enforcement Decree of the Local Tax Act (hereinafter referred to as the "Decree") that no property has been acquired as a result of the cancellation of a contract within 60 days from the date of acquisition, the details of the disposition shall be entered in attached Form 2.

Article 3 (Ordinary Collection)

When the head of the imposing division discovers a taxpayer subject to ordinary collection, such as one who has not paid or underpaid acquisition tax, he/she shall enter the details thereof in a record card for imposition of acquisition tax in attached Form 3 and shall collect the tax through the ordinary collection process under Article 21 of the Local Tax Act (hereinafter referred to as the "Act"). In such cases, acquisition in annual installments shall be recorded in attached Form 4, while acquisition of a membership shall be recorded in attached Form 5.

Article 4 (Management of Tax-Exempt Acquisition)

When the head of the imposing division determines that any acquisition case is exempt from acquisition tax, he/she shall prepare and manage a record card for cases exempt from acquisition tax in attached Form 6, describing the grounds for the tax-exempt acquisition.

Article 5 (Management of Matters 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 register for the management of real properties subject to heavy taxation acquired by corporations in attached Form 8 and shall conduct an inspection for follow-up management at least twice a year.
(3) If an asset subject to taxation becomes subject to heavy taxation after the acquisition thereof, the head of the imposing division shall inform the taxpayer that he/she shall file a tax return and pay the tax within 30 days from the date of accrual of the relevant cause and shall, if he/she fails to file a tax return and pay the tax by the deadline for filing and payment, give preliminary notice of taxation and collect the tax through the ordinary collection process under Article 21 of the Act: Provided, That the tax may be collected through the ordinary collection process without giving preliminary notice of taxation, if the period of exclusion from imposition comes within three months.

Article 6 (Inspection of Taxation Records)

(1) The head of the imposing division may conduct inspections of taxation records in order to examine whether requirements for imposing acquisition tax on real property or any other asset under Article 7 (1) of the Act are met and whether tax base and the applied tax rate are appropriate.
(2) Inspections of taxation records under paragraph (1) shall focus on the following matters:
1. The preceding owner and the present owner;
2. The date, cause, and value of acquisition;
3. A report on transaction of real property and registration of ownership;
4. The register or registration of a ship or the registration of a mining right, fishery right, machinery, equipment, or automobile;
5. Construction, extension, reconstruction, relocation, or substantial repair of a building;
6. A permit for transaction of land, transaction of farmland, or a change in land category;
7. Whether the actual acquisition price under Article 10 (5) of the Act is applicable;
8. The current status of members secured by a membership operator, such as golf club membership and condominium membership;
9. Other necessary matters.
(3) If a person fails to perform his/her duty to file an acquisition tax return for a mining right or fishery right or if the details of a tax return filed are considered incorrect, the head of the imposing division may question the broker who arranged the sale and purchase of the mining right, the person who appraised the mine lot or fishing ground, or a person who has thorough knowledge of relevant facts, to find out facts necessary for imposing and collecting the tax, such as the acquisition value.

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 permits, authorization, or reports related to the relevant records withing ten days from the date when he/she completes the processing:
1. Records of a building permit, a use approval (or temporary use approval), a report on construction (or extension) of a temporary building, construction of an unauthorized building, title transfer, or occupancy without use approval;
2. Records of changes in land (change of land category, partition, annexation, etc.), consent to land use, permission for land transaction, changes in the form and quality of land, or sale of State-owned or public property;
3. Approval of a contract subject to approval, a duplicate of an application for registration of real property, registration of an automobile or construction machinery;

4. Records of license or permission relating to food sanitation or public health, or registration of a factory;
5. Other records relevant to the imposition of local taxes.

Article 8 (Notification of Taxable Property Stretching over Different Cities/Dos)

If a tax return is filed with the head of the Gu having jurisdiction over the greater part of a mine lot subject to a mining right or a fishing ground subject to a fishery right in accordance with Article 5 (2) of the Ordinance, the head of the imposing division shall notify the competent head of the Si/Gun/Gu of the details thereof.

CHAPTER LEISURE TAX

Article 9 (Processing of Tax Returns and Payment)

CHAPTER LEISURE TAX(1) Upon processing a leisure tax return filed and settled pursuant to Article 43 of the Act, the head of the imposing division shall prepare a record card for leisure tax returns filed and settled in attached Form 9.
(2) Upon receipt of notice of the details of the payment of leisure tax regarding which a tax return has been filed and settled, the head of the imposing division shall enter the details in a record card for leisure tax returns filed and settled under paragraph (1) and shall examine whetherany amount of leisure tax is unpaid or underpaid.

Article 10 (Ordinary Collection)

(1) When the head of the imposing division discovers that an amount subject to collection through the ordinary collection process is unpaid or underpaid, he/she shall enter the details thereof in a record card for taxation records of leisure tax in attached Form 10 and shall collect it through the ordinary collection process pursuant to Article 45 of the Act.
(2) In order to collect leisure tax through the ordinary collection process under paragraph (1), notice of a decision on (correction of) the leisure tax amount shall be given in attached Form 22 not later than the 20th day of the following month.

Article 11 (Keeping of Taxation Register)

The head of the imposing division shall keep and update a register for taxation of leisure tax in attached Form 11.

CHAPTER CIGARETTE EXCISE TAX

Article 12 (Processing of Tax Returns and Payment)

CHAPTER CIGARETTE EXCISE TAX(1) Upon processing a cigarette excise tax return filed and settled pursuant to Article 60 of the Act, the head of the imposing division shall prepare a record card for cigarette excise tax returns filed and settled in attached Form 12.
(2) Upon receiving notice of the details of the payment of cigarette excise tax regarding which a tax return has been filed and settled, the head of the imposing division shall enter the details in a record card for cigarette excise tax returns filed and settled under paragraph (1) and shall examine whether any amount of cigarette excise tax is unpaid or underpaid.

Article 13 (Ordinary Collection)

When the head of the imposing division discovers that an amount subject to collection through the ordinary collection process is unpaid or underpaid, he/she shall enter the details thereof in a record card for taxation records of cigarette excise tax in attached Form 13 and shall collect it through the ordinary collection process pursuant to Article 61 of the Act.

CHAPTER LOCAL CONSUMPTION TAX

Article 14 (Management of Payments)

CHAPTER LOCAL CONSUMPTION TAX(1) Upon receipt of payment of local consumption tax and the statement thereof pursuant to 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 Per Capita Inhabitant Tax

Article 15 (Update of Tax Register)

SECTION 1 Per Capita Inhabitant TaxThe head of the imposing division shall verify resident registration records, corporate registers, and other relevant official records before imposing per capita inhabitant tax (hereafter referred to as "inhabitant tax" in this Section) each year and update a tax register for inhabitant tax accordingly.

Article 16 (Identification of Beneficiaries of National Basic Living Security)

The head of the imposing division shall identify and confirm beneficiaries of the national basic living security, who shall be determined pursuant to the National Basic Living Security Act, during January each year and shall record them in the tax register for inhabitant tax (pro rata) in Form 38 attached to the Enforcement Rule.

Article 17 (Management of Non-Taxation)

When the head of the imposing division determines that any person is exempt from inhabitant tax, he/she shall prepare a record card for non-taxation of inhabitant tax (per capita) in attached Form 15 and shall describe the grounds for the non-taxation therein for management.

SECTION 2 Pro Rata Inhabitant Tax

Article 18 (Processing of Tax Returns and Payment)

SECTION 2 Pro Rata Inhabitant Tax
(1) The head of the imposing division shall, upon processing a pro rata inhabitant tax (hereafter referred to as "inhabitant tax" in this Section) return filed and settled pursuant to Article 83 of the Act, prepare a record card for inhabitant tax (pro rata) returns filed and settled in attached Form 16.
(2) Upon receipt of notice of the details of the payment of inhabitant tax regarding which a tax return has been filed and paid, the head of the imposing division shall examine whether any amount of inhabitant tax is unpaid or underpaid.
(3) If a person who has filed an inhabitant tax base return by the statutory filing deadline files a revised return in accordance with Article 50 of the Framework Act on Local Taxes or requests a correction in accordance with Article 51 of the aforesaid Act, a payment record card for revised returns or corrections shall be prepared by applying attached Form 1 mutatis mutandis.

Article 19 (Ordinary Collection)

When the head of the imposing division discovers that an amount subject to collection through the ordinary collection process is unpaid or underpaid, he/she shall enter the details thereof in a record card for taxation of inhabitant tax in attached Form 17 and shall collect it through the ordinary collection process pursuant to Article 83 of the Act.

Article 20 (Update of Tax Register)

(1) The head of the imposing division shall update a tax register for pro rata inhabitant tax within one month from the date when he/she becomes aware of the occurrence of any of the following cases:
1. If a person establishes a new place of business or relocates his/her place of business;
2. If a person extends or renovates a building used as his/her place of business to increase the gross floor area of the building for the place of business;
3. If a building used by a person as his/her place of business is destroyed or is no longer used as his/her place of business;
4. If a building in the non-taxation register is used as a place of business;
5. If a building used as a place of business becomes a tax-exempt building.
(2) The head of the imposing division shall verify and confirm the gross floor area of each building used as a place of business in accordance with the taxation register for buildings and the registers of various kinds of licenses and permits and shall update the taxation register for business establishment tax not later than June 30 each year.

SECTION 1 Per Income

Article 21 (Processing of Tax Returns and Payment)

SECTION 1 Per Income(1) When the head of the imposing division processes a local income tax per income (hereafter referred to as "local income tax" in this Section) return filed and settled pursuant to Article 93 of the Act, he/she shall prepare a record card for local income tax returns filed and settled (for corporate tax) in attached Form 18, a record card for local income tax returns filed and settled (for global income tax) in attached Form 19, and a record card for local income tax returns filed and settled (for transfer income tax) in attached Form 20, respectively.
(2) The head of the imposing division shall, upon receipt of notice of the details of the payment of local income tax regarding which a tax return has been filed and paid, examine whether any amount of local income tax is unpaid or underpaid.
(3) If a taxpayer files a revised return in accordance with Article 50 of the Framework Act on Local Taxes or requests a correction in accordance with Article 51 of the aforesaid Act, a payment record card for revised returns or corrections shall be prepared by applying attached Form 1 mutatis mutandis.

Article 22 (Extraordinary Collection)

The head of the imposing division shall prepare a register of taxpayers liable for the extraordinary collection of local income tax (per income) in attached Form 21.

Article 23 (Ordinary Collection)

When the head of the imposing division discovers that any amount subject to collection through the ordinary collection process is not paid or underpaid, he/she shall enter the details thereof in a record card for taxation of local income tax (for corporate tax) in attached Form 22, a record card for taxation of local income tax (for global income tax) in attached Form 23, and a record card for taxation of local income tax (for transfer income tax) in attached Form 24, respectively, and shall collect it through the ordinary collection process pursuant to Article 91 (3) and (4) of the Act.

SECTION 2 Per Employee

Article 24 (Processing of Tax Returns and Payment)

SECTION 2 Per Employee(1) When the head of the imposing division processes a local income tax per employee (hereafter referred to as "local income tax" in this Section) return filed and settled pursuant to Article 102 of the Act, he/she shall prepare a record card for local income tax (per employee) returns filed and settled in attached Form 25.
(2) When the head of the imposing division receives notice of the details of the payment of local income tax regarding which a tax return has been filed and paid, he/she shall enter the details thereof in a record card for local income tax returns filed and settled and shall examine whether any amount of local income tax is unpaid or underpaid.
(3) If a person who has filed a local income tax base return by the statutory filing deadline files a revised return in accordance with Article 50 of the Framework Act on Local Taxes or requests a correction in accordance with Article 51 of the aforesaid Act, a payment record card for revised returns or corrections shall be prepared by applying attached Form 1 mutatis mutandis.

Article 25 (Ordinary Collection)

When the head of the imposing division discovers that an amount subject to collection through the ordinary collection process is unpaid or underpaid, he/she shall enter the details thereof in a record card for taxation of local income tax (per employee) in attached Form 26 and shall collect it through the ordinary collection process pursuant to Article 102 of the Act.

Article 26 (Update of Tax Register)

(1) The head of the imposing division shall update a tax register for local income tax within one month from the date when he/she becomes aware of the occurrence of any of the following cases:
1. If a person establishes a new place of business;
2. If a person relocates his/her place of business;
3. If a person suspends or closes down his/her business;
4. If the number of regular employees changes.
(2) The head of the imposing division shall verify and confirm the total amount of salaries paid for the relevant month at least once a year with account books, the current status of the withholding of earned income taxes, the ledger of payment of salaries, and other relevant documents of the relevant business establishment and shall update the tax register of local income tax.

SECTION 1 Automobile Tax on Ownership of Automobile

Article 27 (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 the payment of automobile tax in installments, and the details of the application filed by telephone or similar means shall be entered in the application form.
(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) When the head of the imposing division receives notice of the details of the payment of automobile tax in installments, he/she shall enter the details thereof in a record card for the payment of automobile tax in installments (on ownership) and shall examine whether any amount of automobile tax is unpaid or underpaid.

Article 28 (Payment of Annual Tax Amount in Lump Sum)

(1) An application for the payment of an annual amount of automobile tax in a lump sum under Article 128 (3) of the Act 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 the payment of an annual tax amount in a lump sum, and the details of the application filed by telephone or similar means shall be entered in the application form.
(2) The head of the imposing division shall, upon processing an application for the payment of an annual amount of automobile tax in a lump sum under paragraph (1), prepare a record card for annual amounts of automobile tax (on ownership) paid in a lump sum in attached Form 29.
(3) Upon receipt of notice of the details of annual amount of automobile tax regarding which a tax return has been filed and settled,

the head of the imposing division shall enter the details thereof in a record card for annual amounts of automobile tax regarding which a tax return filed and settled and shall examine whether any amount of automobile tax is unpaid or underpaid.
(4) In cases under paragraph (1), the following deduction shall be made for an annual amount of automobile tax regarding which a tax return has been filed and settled:
1. If the annual tax amount is paid in January as per a tax return filed: 10/100 of the annual tax amount is deductible;
2. If the annual tax amount is paid between February and March as per a tax return filed: 10/100 of an amount equivalent to three-fourths of the annual tax amount is deductible;
3. If the annual tax amount is paid between April and June as per a tax return filed: 10/100 of an amount equivalent to one half of the annual tax amount is deductible;
4. If the annual tax amount is paid between July and September as per a tax return filed: 10/100 of an amount equivalent to one-fourth of the annual tax amount is deductible;
5. If the annual tax amount is paid between October and December as per a tax return filed: Nothing deductible.

Article 29 (Ordinary Collection)
If a taxpayer fails to pay the amount of tax stated in the application that he/she has filed for payment in installment under Article 27 or for the payment of an annual amount of tax in a lump sum under Article 28, the head of the imposing division shall impose the total amount of tax for the relevant quarter when he/she imposes the tax on a periodic basis.

Article 30 (Update of Tax Register)
(1) The head of the imposing division shall verify the original automobile register and other relevant official records before imposing automobile tax each year and shall update the tax register for automobile tax accordingly.
(2) The head of the imposing division shall update the tax register for automobile tax within one month from the date when he/she becomes aware of the occurrence of any of the following cases:
1. If a person acquires an automobile or the ownership of an automobile is transferred;
2. If the operating area of an automobile is changed;
3. If the specific use of an automobile is changed or if the motor, chassis, or maximum load capacity of an automobile is changed;
4. If an automobile is retired;
5. If a tax-exempt automobile becomes a taxable automobile;
6. If a taxable automobile becomes a tax-exempt automobile.

Article 31 (Management of Non-Taxation)
When the head of the imposing division determines that an automobile is exempt from automobile tax, he/she shall prepare a record card for non-taxation of automobile tax (on ownership) in attached Form 30 and shall describe the grounds for the non-taxation therein for management.

Article 32 (Disposition of Delinquent Taxes)
Where an automobile is seized immediately without any reminding process pursuant to Article 133 of the Act, notice of seizure shall be given in Form 34 attached to the Seoul Metropolitan Government Rule on Imposition and Collection of the Framework Ordinance on City Taxes.

SECTION 2 Automobile Tax on Operation of Automobile

Article 33 (Processing of Tax Returns and Payment)
SECTION 2 Automobile Tax on Operation of Automobile(1) When the head of the imposing division processes a tax return for automobile tax on the operation of an automobile (hereafter referred to as "automobile tax" in this Section) filed and settled, he/she shall prepare a record card for automobile tax returns filed and settled in attached Form 31.
(2) When the head of the imposing division receives data on a traffic, energy or environment tax amount from the head of a tax office or the head of a customs office as declared by a tax return, paid, determined, or corrected under Article 137 of the Act or Article 135 of the Decree, he/she shall verify such data with the relevant record card for automobile tax (on operation) returns filed and settled under paragraph (1) and shall examine whether any amount of automobile tax is unpaid or underpaid.

Article 34 (Ordinary Collection)
When the head of the imposing division discovers that an amount of automobile tax subject to collection through the ordinary collection process is unpaid or underpaid, he/she shall enter the details thereof in a record card for taxation of automobile tax (on operation) in attached Form 32 and shall collect it through the ordinary collection process pursuant to Article 137 (2) of the Act.

SECTION 1 Regional Resource Facility Tax on Specific Resources

Article 35 (Processing of Tax Returns and Payment)

SECTION 1 Regional Resource Facility Tax on Specific Resources(1) A tax return for regional resource facility tax on a specific resource (hereafter referred to as "regional resource facility tax" in this Section) shall be prepared in attached Form 33.
(2) The head of the imposing division shall, upon processing a tax return filed and settled for regional resource facility tax pursuant to Article 147 of the Act, prepare a record card for tax returns filed and settled for regional resource facility tax (on specific resources) in attached Form 34.
(3) The head of the imposing division shall, upon receipt of notice of the details of the payment of regional resource facility tax, enter the details thereof in a record card for tax returns filed and settled for regional resource facility tax under paragraph (2) and shall examine whether any amount of regional resource facility tax is unpaid or underpaid.

Article 36 (Ordinary Collection)

When the head of the imposing division discovers that an amount of regional resource facility tax subject to collection through the ordinary collection process is unpaid or underpaid, he/she shall enter the details thereof in a record card for taxation of regional resource facility tax (on specific resources) in attached Form 35 and shall collect it through the ordinary collection process pursuant to Article 147 (1) of the Act.

Article 37 (Keeping of Tax Register)

As regards regional resource facility tax on ground water, a tax register for regional resource facility tax (on ground water) shall be kept and updated in attached Form 36 pursuant to Article 23 of the Ordinance.

Article 38 (Installation of Meters, etc.)

(1) A person who intends to produce or sell drinking water by taking ground water or to use it for bathing in accordance with Article 23 (4) of the Ordinance shall submit a report on the installation of a meter to the head of the imposing division in attached Form 37.
(2) A checklist on the installation of meters under Article 23 (5) of the Ordinance shall be prepared in attached Form 38.

SECTION 2 Regional Resource Facility Tax on Specific Real Property

Article 39 (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 register of non-taxation of property tax.

Article 40 (Management of Non-Taxation)

When the head of the imposing division determines that any person is exempt from regional resource facility tax, he/she shall enter it in the register in the same manner as the register of non-taxation of property tax and shall describe the grounds for the non-taxation therein for management.

CHAPTER   LOCAL EDUCATION TAX

Article 41 (Keeping of Register)

CHAPTER   LOCAL EDUCATION TAXThe head of the imposing division shall keep and manage a local education tax register in the same manner as the register for tax item that serves as the tax base.

ADDENDA

Article 1 (Enforcement Date)

This Rule enters into force on the date of its promulgation, but begins to apply on January 1, 2011.

Article 2 (General Applicability)

This Rule shall apply to city taxes that the liability to pay comes into existence on or after January 1, 2011.