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Amended by Act No. 10252, Apr. 12, 2010

Act No. 10340, Jun. 4, 2010

Act No. 10361, Jun. 8, 2010

Act No. 10416, Dec. 27, 2010

Act No. 10469, Mar. 29, 2011

Act No. 10924, Jul. 25, 2011

Act No. 11108, Dec. 2, 2011

Act No. 11124, Dec. 31, 2011

Act No. 11137, Dec. 31, 2011

Act No. 11617, Jan. 1, 2013

Act No. 11690, Mar. 23, 2013

Act No. 11873, Jun. 7, 2013

Act No. 12118, Dec. 26, 2013

Act No. 12153, Jan. 1, 2014

Act No. 12505, Mar. 24, 2014

Act No. 12602, May 20, 2014

Act No. 12738, Jun. 3, 2014

Act No. 12801, Oct. 15, 2014

Act No. 12844, Nov. 19, 2014

Act No. 12855, Dec. 23, 2014

Act No. 12954, Dec. 31, 2014

Act No. 13427, Jul. 24, 2015

Act No. 13425, Jul. 24, 2015

Act No. 13636, Dec. 29, 2015

Act No. 13796, Jan. 19, 2016

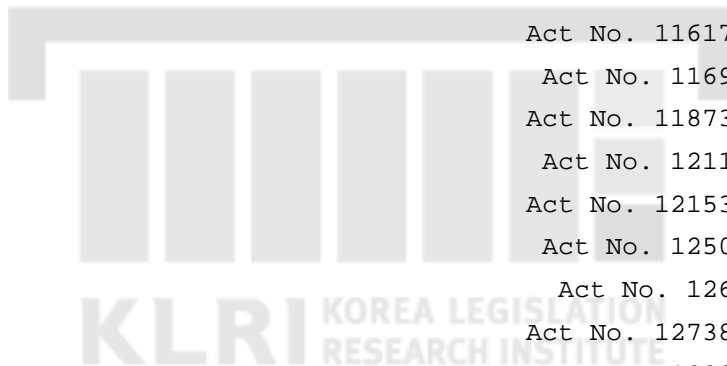
Act No. 13797, Jan. 19, 2016

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### Article 13 (Heavy Taxation on Acquisition in Over-Concentration Control Regions)

(1) Where a building newly built or extended for business purposes of the head or main office prescribed by Presidential Decree (including a building newly built or extended for business purposes of the trustor's head or main office during the period of trust or after the expiration of trust among the trust property acquired by the trustee under the Trust Act) and the land appurtenant thereto is acquired in an over-concentration control region under Article 6 of the Seoul Metropolitan Area Readjustment Planning Act, or any object of taxation for business purposes is acquired in order to build a new factory or extend an existing factory in an over-concentration control region under the same Article (excluding an industrial complex and a promotional zone subject to the Industrial Cluster Development and Factory Establishment Act, and an industrial area subject to the National Land Planning and Utilization Act), the applicable rate of acquisition tax shall be the tax rate determined by adding 200/100 of the base rate for heavy taxation to the tax rate under Article 11 or 12. <Amended on Dec. 29, 2015; Dec. 27, 2016; Dec. 31, 2019>

(2) The rate of acquisition tax applicable when acquiring any of the following real estate (including the trust property acquired by a trustee under the Trust Act) shall be 300/100 of the standard tax rates under Article 11 (1) minus 200/100 of the base rate for heavy taxation (or tax rates provided in Article 13-2 (1) 1 for acquisition of a house falling under Article 11 (1) 8): Provided, That, the tax rate for acquisition tax

under Article 11 shall apply to the acquisition of real estate for the direct use of the types of businesses prescribed by Presidential Decree (hereafter referred to as "type of business excluded from heavy taxation in large cities" in this Article) that need to be inevitably established in an over-concentration control region under Article 6 of the Seoul Metropolitan Area Readjustment Planning Act (excluding an industrial complex subject to the Industrial Cluster Development and Factory Establishment Act; hereafter referred to as "large city" in this Article and Article 28) and to the acquisition of residential real estate (hereafter in this Article referred to as "real estate for the residence of employees") prescribed by Presidential Decree for the direct use: <Amended on Dec. 27, 2010; Dec. 26, 2013; Dec. 27, 2016; Dec. 31, 2019; Aug. 12, 2020>

1. Where a corporation is founded in a large city [including where acquiring a dormant corporation prescribed by Presidential Decree (hereinafter referred to as "dormant corporation"); hereafter the same shall apply in this subparagraph], a branch or sub-office is established, or real estate in a large city is acquired to relocate the head office, principal place of business, branch or sub-office of a corporation to a large city (relocation from any area in the Seoul Metropolitan Area under Article 2 of the Seoul Metropolitan Area Readjustment Planning Act to Seoul Special Metropolitan City shall also be deemed relocation to a large city; hereafter the same shall apply in this paragraph and Article 28 (2)) from the outside of the large city (including the acquisition of real estate after the foundation, establishment, or relocation of any of such offices);

2. Where real estate is acquired after a new factory is built or an existing factory is extended in a large city (excluding promotional zones subject to the Industrial Cluster Development and Factory Establishment Act, and industrial areas subject to the National Land Planning and Utilization Act).

(3) Notwithstanding the proviso to paragraph (2), with the exception of the subparagraphs, in any of the following cases, the main clause of paragraph (2) shall apply to the relevant part: <Newly Inserted on Dec. 27, 2010; Aug. 12, 2020>

1. Where the real estate acquired pursuant to the proviso to paragraph (2), with the exception of the subparagraphs, falls under any of the following cases: Provided, That in the case of the types of business prescribed by Presidential Decree, from among the types of business excluded from heavy taxation in large cities, a deadline by which the real estate shall be directly used or a period for which the use or joint use shall be prohibited for another type of business or another use may be prescribed by Presidential Decree by up to three years:

(a) Where the relevant real estate is not directly used for the type of business excluded from heavy taxation in large cities, by the time one year elapses from the date of acquisition of such real estate, without good cause;

(b) Where the relevant real estate is used for another type of business or another use, within one year after the date of acquisition of such real estate;

2. Where the real estate acquired pursuant to the proviso to paragraph (2), with the exception of its subparagraphs, falls under any of the following cases:

(a) Where real estate is sold after being not directly used for the relevant type of business or use for at least two years from the date of acquisition of such real estate;

(b) Where real estate is used or jointly used for another type of business or another use after being not directly used for the relevant type of business or use for at least two years from the date of acquisition of such real estate.

(4) In applying paragraph (3), real estate shall be deemed directly used in the case of the types of business prescribed by Presidential Decree, in which lease is deemed unavoidable. <Newly Inserted on Dec. 27, 2010>

(5) The amount of acquisition tax applicable when acquiring any of the following real estate, etc. (including the acquisition of a portion of a high-end residential house, etc. by dividing it) shall be calculated by applying the tax rates under Articles 11 and 12 plus 400/100 of the base rate for heavy taxation. In such cases, the aforesaid rate shall apply not only to golf courses registered as an athletic facility business under the Installation and Utilization of Sports Facilities Act (including where facilities are extended and changes of such facilities are registered subsequently; hereafter the same shall apply in this paragraph) but those which are virtually used for golf courses without registration, and if the boundary of land annexed to a high-end residential house, or a high-end recreation center is unclear, the land equivalent to ten times the floor area of the building is deemed the land annexed thereto: <Amended on Dec. 27, 2010; Dec. 31, 2011; Dec. 27, 2016; Dec. 31, 2018; Mar. 14, 2023>

1. Deleted; <Mar. 14, 2023>

2. Golf courses: Land, buildings and standing timbers on the land subject to divisional registration among real estate for membership golf courses under the Installation and Utilization of Sports Facilities Act;

3. High-end housing: Residential buildings and land annexed thereto, the area and value of which exceed standards prescribed by Presidential Decree, or in which appurtenant facilities prescribed by Presidential Decree, such as a swimming pool of at least 67 square meters, are installed: Provided, That this shall not apply where a residential building is used for non-residential purposes and a construction work for altering its use commences to use it as a non-high-end residence within 60 days from the date of its acquisition [*respectively six months from the last day of the month in which the commencement date of inheritance falls in the case of inheritance, and from the last day of the month in which the adjudication date of disappearance falls in the case of disappearance (respectively nine months, if a person liable to pay tax has established his or her domicile in a foreign country)*];

4. High-end recreation centers: Buildings prescribed by Presidential Decree and land annexed thereto, among buildings used for casinos, amusement and tavern quarters, special baths, or other similar purposes: Provided, That this shall not apply where a building for a high-end recreation center is used for purposes other than its original purpose and a construction work for altering its use commences to use it for purposes other than its original purpose within 60 days from the date of its acquisition [*respectively six months from the last day of the month in which the commencement date of inheritance falls in the case of inheritance, and from the last day of the month in which the adjudication date of disappearance falls in the case of disappearance (respectively nine months if a person liable to pay tax has established his or her domicile in a foreign country)*];

5. High-end ships: Private ships for non-business purposes which exceed standards prescribed by Presidential Decree.

(6) The rate of acquisition tax on any object of taxation to which paragraphs (1) and (2) concurrently apply shall be 300/100 of the standard tax rates under Article 11 (1), notwithstanding the provisions of Article 16 (5).

(7) Notwithstanding Article 16 (5), the tax rate for acquisition tax on taxable objects to which paragraphs (2) and (5) are concurrently applicable shall be determined by adding 200/100 of the base rate for heavy taxation to 300/100 of the standard tax rate under Article 11: Provided, That the tax rate determined by adding 600/100 of the base rate for heavy taxation to the relevant tax rate shall apply where a house under Article 11 (1) 8 is acquired. <Newly Inserted on Dec. 27, 2010; Dec. 29, 2015>

(8) The scope of heavy taxation and applicable standards under paragraph (2) and other necessary matters shall be prescribed by Presidential Decree while the scope of factories and applicable standards under paragraphs (1) and (2) shall be prescribed by Ordinance of the Ministry of the Interior and Safety. <Amended on Mar. 23, 2013; Nov. 19, 2014; Jul. 26, 2017>

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## Article 28 (Tax Rates)

(1) The amount of registration and license tax on registration shall be calculated by applying any of the following tax rates to the tax base under Article 27: Provided, That the tax rate for other registration or filing shall apply if the tax amount calculated in accordance with any provision of subparagraphs 1 through 5 and 5-2 is smaller than the amount calculated at the tax rate for any other registration or filing under the relevant subparagraph: <Amended on Dec. 27, 2010; Mar. 29, 2011; Dec. 2, 2011; Dec. 31, 2011; Jan. 1, 2013; Mar. 23, 2013; Jan. 1, 2014; Nov. 19, 2014; Jul. 24, 2015; Dec. 29, 2015; Feb. 29, 2016; Dec. 27, 2016; Jul. 26, 2017; Dec. 26, 2017; Aug. 27, 2019>

### 1. Registration of real estate:

- (a) Registration to preserve ownership: 8/1000 of the value of real estate;
- (b) Registration of ownership transfer:
- (c) Creation and transfer of a real right and leasehold, other than ownership:
- (d) Application for an auction, provisional seizure or injunction, or provisional registration:
- (e) Any other registration: 6,000 won per case;

### 2. Registration or filing of a ship (including small ships defined by Article 1-2 (2) of the Ship Act):

- (a) Registration or filing of ownership: 0.2/1000 of the value of a ship;
- (b) Registration or filing of creation of a mortgage or registration or filing of the transfer of a mortgage: 2/1000 of the amount of claim;
- (c) Any other registration or filing: 15,000 won per case;

### 3. Registration of an automobile:

- (a) Registration of ownership:
- (b) Registration to create a mortgage or to transfer a mortgage: 2/1000 of the amount of claim;
- (c) Registration of the person who paid acquisition price or a transportation company under Article 7 (10):
- (d) Any other registration: 15,000 won per case;

### 4. Registration of mechanical equipment:

- (a) Registration of ownership: 10/1000;
- (b) Registration to create a mortgage or to transfer a mortgage: 2/1000 of the amount of claim;
- (c) Registration of the person who paid the acquisition price or the mechanical equipment leasing company under Article 7 (10):

- (d) Any other registration: 10,000 won per case;
- 5. Registration of factory assets and mining assets:
  - (a) Registration to create a mortgage or to transfer a mortgage: 1/1000 of the amount of claim;
  - (b) Any other registration: 9,000 won per case;
- 5-2. Registration of a security right on movables, claims, or intellectual property right:
  - (a) Registration or filing to create a security right or registration or filing to transfer a security right: 1/1000 of the amount of claim;
  - (b) Any other registration: 9,000 won per case;
- 6. Registration of a corporation:
  - (a) A corporation by the establishment or merger of a commercial company or other profit-making corporations:
  - (b) A corporation by the establishment or merger of a non-profit corporation:
  - (c) Increase of the capital or of the amount of investment by the property revaluation reserve, and increase of the gross amount of investment or property (excluding capital transfer under the Assets Revaluation Act): 1/1000 of the increased amount;
  - (d) Relocation of a head or principal office: 112,500 won per case;
  - (e) Establishment of a branch or sub-office: 40,200 won per case;
  - (f) Any other registration: 40,200 won per case;
- 7. Registration of a trade name, etc.:
  - (a) Creation or acquisition of a trade name: 78,700 won per case;
  - (b) Appointment of a manager or extinguishment of a right of representation: 12,000 won per case;
  - (c) Appointment of a ship manager or extinguishment of a right of representation: 12,000 won per case;
- 8. Registration of a mining right:
  - (a) Creation of a mining right (including where the duration of a mining right is extended before its expiration): 135,000 won per case;
  - (b) Change of a mining right:
  - (c) Transfer of a mining right:
  - (d) Any other registration: 12,000 won per case;
- 8-2. Registration of a mining right by lease:
  - (a) Creation of a mining right by lease (including where the duration of a mining right by lease is extended before its expiration): 135,000 won per case;
  - (b) Transfer of a mining right by lease:
  - (c) Any other registration: 12,000 won per case;
- 9. Registration of a fishing right or an aquaculture business right:
  - (a) Transfer of a fishing right or an aquaculture business right:

(b) Transfer of shares in a fishing right or an aquaculture business right:

(c) Any other registration except the creation of a fishing right or an aquaculture business right: 9,000 won per case;

10. Registration of a copyright, exclusive publication right (including where it is applied *mutatis mutandis* pursuant to Articles 88 and 96 of the Copyright Act), publication right, neighboring copyright, computer program copyright, or database producer's right (hereafter referred to as "copyright, etc." in this subparagraph):

(a) Inheritance of a copyright, etc.: 6,000 won per case;

(b) Registration of any kind, other than inheritance (excluding registration of a program, exclusive publication right, and publication right) under Article 54 (including where it is applied *mutatis mutandis* pursuant to Articles 90 and 98) of the Copyright Act: 40,200 won per case;

(c) Registration of a program, exclusive publication right, and publication right, other than inheritance under Article 54 (including where it is applied *mutatis mutandis* pursuant to Articles 90 and 98) of the Copyright Act: 20,000 won per case;

(d) Any other registration: 3,000 won per case;

11. Registration of a patent right, utility model right, or design right (hereafter referred to as "patent right, etc." in this subparagraph):

(a) Transfer of a patent right, etc. due to inheritance: 12,000 won per case;

(b) Transfer of a patent right, etc. due to any other reason: 18,000 won per case;

12. Registration of a trademark or service mark:

(a) Creation of a trademark or service mark or renewal of the duration thereof under Article 82 or 84 of the Trademark Act: 7,600 won per case;

(b) Transfer of a trademark or service mark (excluding the transfer of a trademark right based on international registration under Article 196 (2) of the Trademark Act):

13. Registration of any aircraft:

(a) Registration of any aircraft, the maximum takeoff weight of which is at least 5,700 kilograms: 0.1/1000 of the value of the aircraft;

(b) Registration of any type of aircraft not referred to in item (a): 0.2/1000 of the value of the aircraft;

14. Registration, other than that stipulated under subparagraphs 1 through 7: 12,000 won per case.

(2) The tax rate that shall apply to the registration of either of the following cases shall be 300/100 of the relevant tax rate specified in paragraph (1) 1 or 6 (If the tax amount calculated by applying the tax rate specified in any provision of paragraph (1) 1 (a) through (d) is less than 6,000 won, it shall be deemed 6,000 won, while, if the tax amount calculated by applying the tax rate specified in any provision of paragraph (1) 6 (a) through (c) is less than 112,500 won, it shall be deemed 112,500 won): Provided, That this shall not apply to the types of business specified by Presidential Decree (hereafter referred to as "types of business excluded from heavy taxation in large cities" in this Article) as those for which it is unavoidable to establish business facilities in a large city: <Amended on Dec. 27, 2010; Jul. 24, 2015; Dec. 27,

2016>

1. Registration upon the incorporation of a corporation (including where capital or amount of investment increased within five years after its incorporation or take-over of a dormant corporation) or opening its branch or sub-office in a large city;
  2. Registration upon the relocation of a head or principal office of a corporation into a large city (including where capital or amount of investment increased within five years after its relocation). In such cases, the relocation is deemed the incorporation of a corporation, and the tax rate shall apply accordingly.
- (3) Notwithstanding the proviso to paragraph (2), with the exception of its subparagraphs, where a corporation that has completed corporate registration as a type of business excluded from heavy taxation in large cities, shifts to another type of business, other than the type of business excluded from heavy taxation in large cities, or adds a type of business, other than the type of business excluded from heavy taxation in large cities, within two years from the date of such registration, without good cause, the main clause of paragraph (2) shall apply to relevant parts. *<Newly Inserted on Dec. 27, 2010>*
- (4) Paragraph (2) shall not apply to cases falling under paragraph (1) 6 (f).
- (5) The scope and applicable standards of heavy taxation with respect to registration and license tax under paragraph (2), and other necessary matters shall be prescribed by Presidential Decree.
- (6) The head of a local government may increase or decrease the tax rates of registration and license tax within 50/100 of the standard rates stipulated under paragraph (1) 1, as stipulated by the relevant municipal ordinance.