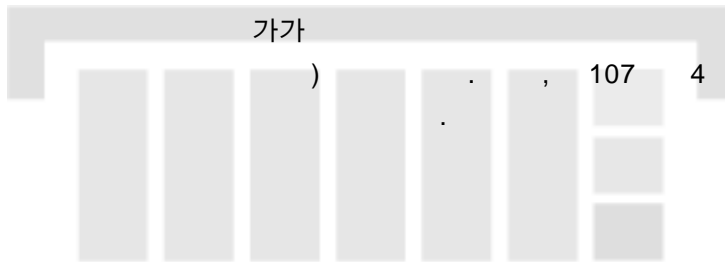


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Wholly Amended by Presidential Decree No. 24638, Jun. 28, 2013
Amended by Presidential Decree No. 25057, Jan. 1, 2014
Presidential Decree No. 25133, Jan. 28, 2014
Presidential Decree No. 25196, Feb. 21, 2014
Presidential Decree No. 25945, Dec. 30, 2014
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Presidential Decree No. 26600, Oct. 23, 2015
Presidential Decree No. 26983, Feb. 17, 2016
Presidential Decree No. 27037, Mar. 11, 2016
Presidential Decree No. 27433, Aug. 2, 2016
Presidential Decree No. 27472, Aug. 31, 2016
Presidential Decree No. 27838, Feb. 7, 2017
Presidential Decree No. 27970, Mar. 29, 2017
Presidential Decree No. 28211, Jul. 26, 2017
Presidential Decree No. 28475, Dec. 19, 2017
Presidential Decree No. 28641, Feb. 13, 2018
Presidential Decree No. 29183, Sep. 28, 2018
Presidential Decree No. 29535, Feb. 12, 2019
Presidential Decree No. 29617, Mar. 12, 2019
Presidential Decree No. 29886, Jun. 25, 2019
Presidential Decree No. 30256, Dec. 24, 2019
Presidential Decree No. 30397, Feb. 11, 2020
Presidential Decree No. 30423, Feb. 18, 2020
Presidential Decree No. 30934, Aug. 11, 2020
Presidential Decree No. 30954, Aug. 19, 2020
Presidential Decree No. 31012, Sep. 10, 2020
Presidential Decree No. 31087, Oct. 7, 2020
Presidential Decree No. 31222, Dec. 8, 2020
Presidential Decree No. 31380, Jan. 5, 2021
Presidential Decree No. 31445, Feb. 17, 2021
Presidential Decree No. 31450, Feb. 17, 2021

Presidential Decree No. 31543, Mar. 23, 2021
 Presidential Decree No. 32352, Jan. 21, 2022
 Presidential Decree No. 32419, Feb. 15, 2022
 Presidential Decree No. 32449, Feb. 17, 2022
 Presidential Decree No. 32734, Jun. 30, 2022
 Presidential Decree No. 33271, Feb. 28, 2023
 Presidential Decree No. 33474, May 16, 2023

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Article 90 (Preliminary Returns and Payments)

(1) With respect to the preliminary return and payment of value-added tax under Article 48 (1), (2), and (4) of the Act, Article 60 of the Act and Articles 47-2 through 47-4 of the Framework Act on National Taxes concerning penalties shall not apply, while Articles 46 (1) and (2) and 47 (1) of the Act concerning the amount of tax to be deducted shall apply.

2) To file a preliminary return of value-added tax under Article 48 (1) and (4) of the Act, an entrepreneur shall submit (including via the national tax information and communications network) a preliminary return of value-added tax in the form prescribed by Ministerial Decree of Economy and Finance, specifying the following particulars, to the head of the tax office having jurisdiction over each place of tax payment: Provided, That the particulars already included in a return filed under Article 107 (4) shall be excluded from a preliminary return:

1. The entrepreneur's personal details;
2. The amount of tax payable and the basis for calculation thereof;
3. The amount of tax deducted and the basis for calculation thereof;
4. The details of a sum table of tax invoices by customer and by seller, submitted under Article 54 (1) of the Act (hereinafter referred to as "a sum table of tax invoices by customer and by seller");
5. Other reference information.

(3) Any preliminary return of value-added tax filed under paragraph (2) shall accompany the documents as follows, as prescribed by Ministerial Decree of Economy and Finance:

(4) "Corporate entrepreneur prescribed by Presidential Decree" in Article 48 (3) of the Act means a corporate entrepreneur in whose case the total value of supply in the immediately preceding taxable period is less than 150 million won. <Added on Feb. 11, 2020>

(5) The head of the competent tax office shall issue a notice of payment of the value-added tax assessed under the main clause of Article 48 (3) of the Act within a period classified as follows: <Amended on Feb. 11, 2020; Feb. 17, 2021>

(6) “If the deterioration of business performance is caused by the suspension of or a slump in business operations or if any cause prescribed by Presidential Decree exists, the relevant entrepreneur” in Article 48 (4) of the Act means any of the following: <Amended on Feb. 11, 2020>

1. If the value of supply or the amount of tax payable for each preliminary return period is less than 1/3 of either the value of supply in the immediately preceding taxable period or the amount of tax payable under Article 48 (3) of the Act due to the suspension of, or a slump in, business operations, the relevant entrepreneur;

2. If an early refund is sought under Article 107 for the portion of each preliminary return period, the relevant entrepreneur.

(7) The agent of a nonresident or of a foreign corporation shall make a preliminary return and payment, and a final return and payment; and submit a sum table of tax invoices by customer and by seller under Articles 48, 49, and 54 of the Act on behalf of the nonresident or foreign corporation. <Amended on Feb. 11, 2020>

(8) A preliminary return filed under paragraph (2) unaccompanied by a document classified in the following shall not be deemed a return filed under paragraph (2): <Amended on Feb. 11, 2020>

1. For a tax base, which is zero-tax rated under Articles 21 through 24 of the Act: Documents referred to in Article 101;

2. For a tax base, which is zero-tax rated under Article 105 (1) of the Restriction of Special Taxation Act: Documents referred to in Article 106 (12) of the Enforcement Decree of the Restriction of Special Taxation Act and Article 4 of the Regulations on Special Cases concerning Application of Zero Rate of, or Exemption from, Value Added Tax on Materials and Petroleum Products for Agriculture, Livestock Industry, Forestry, and Fisheries.

(9) Any entrepreneur who supplies services referred to in any item of subparagraph 5 of Article 35 shall file a preliminary return or final return under Article 48 or 49 of the Act (if he or she supplies only services exempt from value-added tax, when filing a report on the status of the place of business under Article 78 of the Income Tax Act), which shall be accompanied by a statement of sales in the form prescribed by Ministerial Decree of Economy and Finance.

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Article 91 (Final Returns and Payments)

(1) To file a final return on value-added tax under Article 49 (1) of the Act, an entrepreneur shall submit a final return on value-added tax in the form prescribed by Ministerial Decree of Economy and Finance, specifying the following particulars, to the head of the tax office having jurisdiction over each place of tax payment:

1. The entrepreneur's personal details;
2. The amount of tax payable and the basis for calculation thereof;
3. The amount of additional taxes, the amount of tax deducted, and the basis for calculation thereof;
4. The details of a sum table of tax invoices by seller submitted;
5. Other reference information.

(2) Any final return of value-added tax filed under paragraph (1) shall accompany the documents classified as follows, as prescribed by Ministerial Decree of Economy and Finance: <Amended on Feb. 11, 2020>

(3) A final return filed under paragraph (1) unaccompanied by a document classified as follows shall not be deemed a final return filed under paragraph (1):

1. For a tax base, which is zero-tax rated under Articles 21 through 24 of the Act: Documents referred to in Article 101;
2. For a tax base, which is zero-tax rated under Article 105 (1) of the Restriction of Special Taxation Act: Documents referred to in Article 106 (12) of the Enforcement Decree of the Restriction of Special Taxation Act and Article 4 of the Regulations on Special Cases concerning Application of Zero Rate of, or Exemption from, Value Added Tax on Materials and Petroleum Products for Agriculture, Livestock Industry, Forestry, and Fisheries.

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