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Wholly Amended by Act No. 11873, Jun. 7, 2013

Amended by Act No. 11944, Jul. 26, 2013

Act No. 12113, Dec. 24, 2013

Act No. 12167, Jan. 1, 2014

Act No. 12851, Dec. 23, 2014

Act No. 13474, Aug. 11, 2015

Act No. 13556, Dec. 15, 2015

Act No. 13805, Jan. 19, 2016

Act No. 14387, Dec. 20, 2016

Act No. 15223, Dec. 19, 2017

Act No. 16008, Dec. 24, 2018

Act No. 16101, Dec. 31, 2018

Act No. 16845, Dec. 31, 2019

Act No. 17653, Dec. 22, 2020

Act No. 17758, Dec. 29, 2020

Act No. 18577, Dec. 8, 2021

Act No. 19194, Dec. 31, 2022

Act No. 19931, Dec. 31, 2023



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**Article 48 (Preliminary Returns and Payments)**

(1) Within 25 days after the end of a period set forth in the table below (hereinafter referred to as "preliminary return period") in each taxable period, an entrepreneur shall return the tax base and the amount of tax payable or the amount of tax refundable for each preliminary return period to the head of the tax office having jurisdiction over his or her place of tax payment, as prescribed by Presidential Decree: Provided, That the first preliminary return period for a person who starts or intends to start a new business shall be from the start date of the business (if an application for business registration is filed prior to the start date of the business under the proviso of Article 8 (1), the date of application) until the end date of the preliminary return period that includes the start date.

Number of persons entering a golf course x Number of holes actually played/Total number of holes

(2) Where an entrepreneur makes a return under paragraph (1) (hereinafter referred to as "preliminary return"), he or she shall pay the amount of tax payable for the relevant preliminary return period either to the head of a tax office having jurisdiction over each place of tax payment (in cases falling under Article 51, referring to the head of the tax office having jurisdiction over the principal place of business) along with a preliminary return on value-added tax or to the Bank of Korea (including branches thereof) or postal agencies (hereinafter referred to as the "Bank of Korea, etc.") along with a statement of payment prepared under the National Tax Collection Act.

(3) Notwithstanding paragraphs (1) and (2), the head of a tax office having jurisdiction over a place of tax payment shall, with respect to any sole proprietor and any corporate entrepreneur prescribed by Presidential Decree, determine an amount (where there is a fractional amount below 1,000 won, it shall be rounded down) equivalent to 50 percent of the amount of tax payable for the immediately preceding taxable period in each preliminary return period (if any tax amount is deducted or reduced from the amount of tax payable under Article 46 (1) or 47 (1) of this Act or Article 104-8 (2) or 106-7 (1) of the Restriction of Special Taxation Act, referring to an amount remaining after balancing the relevant tax amount; and if there exists any decision or rectification under Article 57 of this Act or any decision on the revised return or the request for correction under Article 45 or 45-2 of the Framework Act on National Taxes, referring to an amount which reflects the details thereof) and collect it within 25 days after the end of the relevant preliminary return period, as prescribed by Presidential Decree: Provided, That collection shall not be made in any of the following cases. <Amended on Dec. 23, 2014; Dec. 20, 2016; Dec. 31, 2018; Dec. 31, 2019; Dec. 8, 2021>

1. Where the amount to be collected is less than 500,000 won;
2. Where a simplified taxable person is converted to a general taxable person as at the commencement date of the relevant taxable period;
3. Where an entrepreneur is deemed unable to pay an amount to be collected by the head of the competent tax office due to a cause falling under any subparagraph of Article 13 (1) of the National Tax Collection Act.

(4) Notwithstanding paragraph (3), 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 may make a preliminary return under paragraph (1) and then pay the amount of tax payable for the preliminary return period under paragraph (2). In such cases, the determination under the main clause of paragraph (3) shall be considered not to have been made. <Amended on Dec. 31, 2019>

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**Article 49 (Final Returns and Payments)**

(1) An entrepreneur shall return the tax base and the amount of tax payable or the amount of tax refundable for each taxable period to the head of the tax office having jurisdiction over his or her place of tax payment, as prescribed by Presidential Decree, within 25 days after the end of the taxable period (in cases of the closing of business, not later than the 25th day of the month following the month that includes the date business is closed under Article 5 (3)): Provided, That no entrepreneur who has made a preliminary return under Article 48 (1) and (4) or who has made a return for early refund under Article 59 (2) shall be required to return the tax base already returned and the amount of tax payable or the amount of tax refundable already paid or refunded.

(2) Where an entrepreneur makes a return under paragraph (1) (hereinafter referred to as "final return"), he or she shall pay an amount obtained by deducting each of the following amount from the amount of tax payable at the time of making the final return either to the head of a tax office having jurisdiction over each place of tax payment (in the case of Article 51, referring to the head of the tax office having jurisdiction over the principal place of business) along with the final return on value-added tax or to the Bank of Korea, etc. along with a statement of payment prepared under the National Tax Collection Act:

1. The amount of tax refundable subject to early refund under Article 59 (2) but not yet refunded;
2. The amount collected under the main clause of Article 48 (3).

Last updated : - -