

Wholly Amended by Act No. 10221, Mar. 31, 2010

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

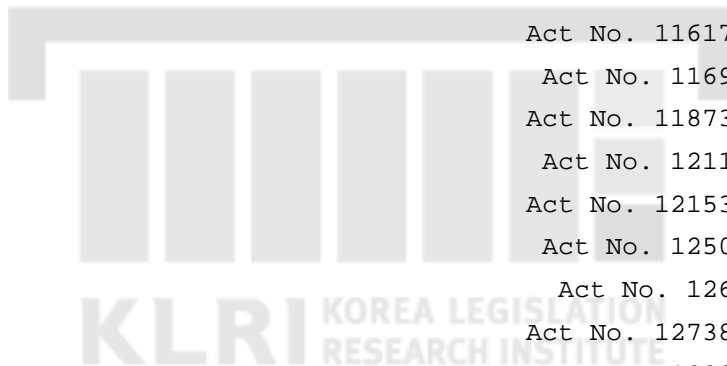
Act No. 13797, Jan. 19, 2016

Act No. 13805, Jan. 19, 2016

Act No. 14033, Feb. 29, 2016

Act No. 14116, Mar. 29, 2016

Act No. 14475, Dec. 27, 2016



Act No. 14474, Dec. 27, 2016
 Act No. 14476, Dec. 27, 2016
 Act No. 14567, Feb. 8, 2017
 Act No. 14569, Feb. 8, 2017
 Act No. 14839, Jul. 26, 2017
 Act No. 15292, Dec. 26, 2017
 Act No. 15335, Dec. 30, 2017
 Act No. 16008, Dec. 24, 2018
 Act No. 16113, Dec. 31, 2018
 Act No. 16194, Dec. 31, 2018
 Act No. 16568, Aug. 27, 2019
 Act No. 16663, Dec. 3, 2019
 Act No. 16855, Dec. 31, 2019
 Act No. 17473, Aug. 12, 2020
 Act No. 17651, Dec. 22, 2020
 Act No. 17757, Dec. 29, 2020
 Act No. 17769, Dec. 29, 2020
 Act No. 17893, Jan. 12, 2021
 Act No. 18294, Jul. 8, 2021
 Act No. 18544, Dec. 7, 2021
 Act No. 18655, Dec. 28, 2021
 Act No. 19634, Aug. 16, 2023



11 ()

10 2 10 6

. < 2010. 12. 27., 2013. 12. 26.,

2015. 7. 24., 2016. 12. 27., 2018. 12. 31., 2019. 12. 31., 2021. 12. 28., 2023. 3. 14.>

1.

가. : 1 23

. : 1 28

2. 1 : 1 35. , 1

28 .

3. : 1 28

4. <2014. 1. 1.>

5. 「 」 2 1
(
) : 1 23
6. : 1 23
7.
가. : 1 30
. : 1 40
8. 7 [21 {(7696) (7696 3)
} .] . (103 1053 .) .
가. 가 6 : 1 10
. 가 6 9 :
. 가 9 : 1 30
1 1 • 2 • 7 8 가
. < 2010. 12. 27., 2013. 12. 26.>
10 4 10 6 3 () 1 3
가 가
. < 2021. 12. 28.>
(
)가 1 8 . < 2015. 12.
29., 2019. 12. 31., 2020. 8. 12.>
1. <2020. 8. 12.>
2. <2020. 8. 12.>
1 7
< 2023. 3. 14.>

Article 11 (Tax Rates on Acquisition of Real Estate)

(1) The amount of acquisition tax on real estate shall be calculated by applying the following standard tax rates to the tax base referred to in Articles 10-2 through 10-6: <Amended on Dec. 27, 2010; Dec. 26, 2013; Jul. 24, 2015; Dec. 27, 2016; Dec. 31, 2018; Dec. 31, 2019; Dec. 28, 2021; Mar. 14, 2023>

1. Acquisition through inheritance:
 - (a) Farmland: 23/1000;
 - (b) Anything other than farmland: 28/1000;
2. Gratuitous acquisition, other than those under subparagraph 1: 35/1000: Provided, That it shall be 28/1000 in the case of acquisition by a non-profit business entity prescribed by Presidential Decree;
3. Original acquisition: 28/1000;

4. Deleted; <Jan. 1, 2014>

5. Acquisition due to the division of property under co-ownership, or due to the transfer of shares to dissolve the co-ownership of real estate prescribed under subparagraph 1 (b) of Article 2 of the Act on the Registration of Real Estate under Actual Titleholder's Name (excluding cases of any part exceeding the share of a person himself/herself on the certified copy of register): 23/1000;

6. Acquisition due to the division of property under partnership or collective ownership: 23/1000;

7. Acquisition due to any other reason:

(a) Farmland: 30/1000;

(b) Anything other than farmland: 40/1000;

8. Notwithstanding subparagraph 7 (b), where a person acquires, through a transaction for consideration, housing (referring to housing defined in subparagraph 1 of Article 2 of the Housing Act, which is a residential building registered as housing in the building register, the written approval for use, or the written approval for temporary use under the Building Act; or in the register under the Registration of Real Estate Act (even housing which could be built without obtaining building permission or filing a building report (including cases where it is deemed to have obtained building permission or filed a building report under Article 3 of the Addenda to the Building Act (Act No. 7696)) under the Building Act (referring to the same Act before amended by Act No. 7696) and which is not registered in the building register, shall be also deemed to have been registered as housing in the building register) and the land appurtenant thereto; hereafter in this Article, the same shall apply), the following tax rates shall apply; in such cases, the value at the time of acquisition of a share in housing (limited to the value at the time of acquisition prescribed in Articles 10-3 and 10-5 (3); hereafter in this subparagraph, the same shall apply) shall be the value at the time of acquisition calculated by the following formula for the whole housing:

Value at the time of acquisition of the whole housing = Value at the time of acquisition of the acquired share x Standard market price of the whole housing/Standard market price of the acquired share

(a) Housing with a value at the time of acquisition not exceeding 600 million won: 10/1000;

(b) Housing with a value at the time of acquisition more than 600 million won but not exceeding 900 million won: The tax rate calculated according to the following formula; in such cases, the resulting number shall be rounded off to the fourth decimal place;

(Value at the time of acquisition of the relevant housing x 2/300 million won ? 3) x 1/100

(c) Housing with a value at the time of acquisition more than 900 million won: 30/1000.

(2) Where the real estate under paragraph (1) 1, 2, 7, and 8 is co-owned property, the value of the acquired shares shall be the tax base and the appropriate tax rate shall apply, accordingly. <Amended on Dec. 27, 2010; Dec. 26, 2013>

(3) Where the area of a building increases due to construction (excluding new construction and reconstruction) or repair under Articles 10-4 and 10-6 (3), such increased portion is deemed the original

acquisition and thus, the tax rate under paragraph (1) 3 shall apply. <Amended on Dec. 28, 2021>

(4) Paragraph (1) 8 shall not apply where the owner (including his or her spouse or any of his or her lineal ascendants and descendants) of the relevant residential building acquires the land appurtenant to the relevant housing after the housing is newly built or extended: <Newly Inserted on Dec. 29, 2015; Dec. 31, 2019; Aug. 12, 2020>

1. Deleted; <Aug. 12, 2020>

2. Deleted. <Aug. 12, 2020>

(5) When a corporation acquires real estate by merger or division, the tax rate falling under paragraph (1) 7 shall apply. <Newly Inserted on Mar. 14, 2023>

151 ()

. < 2010. 12. 27., 2013. 1. 1.,

2014. 1. 1., 2014. 12. 23., 2015. 7. 24., 2020. 8. 12., 2020. 12. 29., 2021. 12. 28.>

1. (15 2) 10 2 10
6 11 1 1 7 12 (14

20 (11 1 8) 1
50) 100 20. , 100

가. 13 2 • 3 • 6 7 100 300. , 11 1 8

. 13 2 : 11 1 7
100 20

. 「 , 「 」 (“

. 가 1) : 가

2. 100 20

3. 100 40

4. 1 4,399

5. (81 1 1) 100 10. , 50

100 25 .

6. (112 1 2

2) 100 20

7.

100 30

1 (3)

100 50

가

1 5

“ 50 ”

가 50

,

•

100 10

1 5

「

」

5 1

가

50

가

5

. < 2010. 12. 27., 2016. 12. 27.,

2021. 1. 12.>

Article 151 (Tax Bases and Tax Rates)

(1) The amount of local education tax shall be calculated as follows: <Amended on Dec. 27, 2010; Jan. 1, 2013; Jan. 1, 2014; Dec. 23, 2014; Jul. 24, 2015; Aug. 12, 2020; Dec. 29, 2020; Dec. 28, 2021>

1. On acquired articles (excluding cases falling under Article 15 (2)): 20/100 of the amount calculated (in cases falling under Article 11 (1) 8, the amount calculated by applying a tax rate calculated by multiplying the relevant tax rate by 50/100) by applying the tax rates derived by subtracting 20/1000 of the tax rates stipulated under Articles 11 (1) 1 through 7 and 12 (referring to the separated finalized tax rate by the relevant municipal ordinance pursuant to Article 14, if any; hereinafter the same shall apply) from said tax rates to the tax base under Article 10-2 through 10-6: Provided, That where any of the following cases arises, the amount of tax shall be as follows:

(a) Cases falling under Article 13 (2), (3), (6), or (7): 300/100 of the amount of local education tax calculated, as provided for in the main clause of this subparagraph: Provided, That where a corporation acquires a house under Article 11 (1) 8, item (b) shall apply;

(b) Cases falling under Article 13-2: 20/100 of the amount calculated by applying the tax rate determined by subtracting the base rate for heavy taxation from the tax rate under Article 11 (1) 7 (b);

(c) Where acquisition tax is reduced or exempted pursuant to the Restriction of Special Local Taxation Act, the Restriction of Special Taxation Act and municipal ordinance on Local Tax Reduction or Exemption (hereinafter referred to as "statutes on local tax reduction or exemption"):

(d) Where items (a) and (b) (i) are concurrently applicable: The amount remaining after reducing or exempting the amount of local education tax as calculated by applying item (a) at the relevant reduction or exemption rate of acquisition tax;

2. 20/100 of the amount of registration and license tax on registration payable under this Act and statutes on local tax reduction and exemption;

3. 40/100 of the amount of leisure tax payable under this Act and statutes on local tax reduction and exemption;

4. 4,399/10000 of the amount of tobacco consumption tax payable under this Act and statutes on local tax reduction and exemption;
 5. 10/100 of the amount (limited to the amount of tax imposed pursuant to Article 81 (1) 1) of a per capita portion or a pro rata business place portion of resident tax payable under this Act and statutes on local tax reduction and exemption: Provided, That the tax amount shall be 25/100 of the aforementioned amount in the case of a Si with a population of at least 500,000;
 6. 20/100 of the amount of property tax (excluding the amount of property tax computed under Article 112 (1) 2 and paragraph (2) of the same Article) payable under this Act and statutes on local tax reduction and exemption;
 7. 30/100 of the amount of motor vehicle tax payable under this Act and statutes on local tax reduction and exemption.
- (2) The head of a local government may increase or decrease the rate of local education tax within 50/100 of the standard tax rates provided for in paragraph (1) (excluding subparagraph 3 of the same paragraph), as stipulated by the ordinance of the relevant local government, where necessary for raising funds to invest in local education.
- (3) In applying paragraph (1) 5 to a Si combined with functions of rural and urban communities, "Si with a population of at least 500,000" means a Dong area with a population of at least 500,000, and the tax rate applicable to Eup/Myeon areas within such Si shall be 10/100.
- (4) In applying paragraph (1) 5, where two or more local governments are integrated pursuant to Article 5 (1) of the Local Autonomy Act and become a local government corresponding to a Si with a population of at least 500,000, the tax rate before such integration may apply for up to five years, as prescribed by the ordinance of the relevant local government. <Newly Inserted on Dec. 27, 2010; Dec. 27, 2016; Jan. 12, 2021>

Last updated : - -