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These forms are provided for reference for your convenience in taxation

# Application for Entitlement to Reduced Tax Rate on Domestic Source Income(for Non-resident Individual)

※ Please check the appropriate [  ].

(Front)

Filing No.	Filing Date
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**1. Applicant Information**

① Name of Individual (Last Name) _____ (First Name) _____ (Middle Name) _____		
② Address (Address in Residence Country) _____ (Korean domicile) _____		
③ Taxpayer Identification No.	④ Date of Birth	⑤ Country of Residence
⑥ Country Code _____		
⑦ Telephone Number (Residence Country) _____ (Korea) _____		
⑧ Number of Days in Korea [ <input type="checkbox"/> ] None (Recent 1 Year) _____ Days (Recent 2 Years) _____ Days		

**2. Claim of Tax Treaty Provisions**

⑨ Tax Treaty between Korea and _____:	Article _____ Paragraph _____ Subparagraph _____ Type of Income _____ Tax Rate _____ %
	Article _____ Paragraph _____ Subparagraph _____ Type of Income _____ Tax Rate _____ %
	Article _____ Paragraph _____ Subparagraph _____ Type of Income _____ Tax Rate _____ %

**3. Determination of Non-resident Individual**

Item	Yes	No
(a) Do you maintain an address in Korea?		
(b) Have you continuously resided in Korea for one year or longer?		
(c) Have you stayed in Korea at least 365 days in aggregate during the recent two years?		
(d) Has any of your family (i.e., spouse, children, etc.) continuously resided in Korea for one year or longer?		
(e) Do you have a job requiring you to reside in Korea for one year or longer?		
(f) Are you a Korean government official?		
(g) Are you an employee as a Korean national seconded to an overseas branch, business office or subsidiary of a Korean company?		
(h) If you are a national or permanent resident of a foreign country, enter the name of such foreign country.		

The Applicant hereby confirm that with regard to submitting this Application pursuant to Article 156-6 of the Personal Income Tax Law ("PITL") and Article 207-8 of the Enforcement Decree of PITL ("ED-PITL"), the Applicant is clearly aware of the followings provided below, that there is no false statement in the contents of this Application, and that the Applicant is the beneficial owner (or attorney-in-fact authorized to sign this Application on behalf of the beneficial owner) of all the domestic source income to which this Application relates.

1) The Applicant is aware that if any of the contents of this Application is different from true facts, the amount of withholding tax under this Application may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws.

2) If the Applicant's status is going to change from a non-resident individual to a resident individual based on the criteria of determination of a non-resident individual as above, the Applicant will immediately notify such change to whom which this application is filed to and file an annual income tax return together with the tax payment if my annual interest and dividend income exceeds KRW 40 million.

Date

Applicant

(Signature or Seal)

To:

Attachment	Certificate of Facts Regarding Immigration Records (if there is any day of stay in Korea)	Handling Fee None
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Attorney-in-Fact	⑩ Type [ <input type="checkbox"/> ] Tax Administrator [ <input type="checkbox"/> ] Other	⑪ Name of Individual or Corporation	⑫ Taxpayer ID No. (Resident Registration No.)
	⑬ Address or Location		

※ I hereby consent for above financial institution to inquire my immigration records kept to the Ministry of Justice.

Applicant

(Signature or Seal)

## Filing Instruction

※ The filing date is the date on which the withholding agent files this Application as received from the beneficial owner and the filing number is the serial number assigned to such filing

1. This Application shall be submitted by a non-resident individual who wishes to apply a reduced tax rate under the relevant tax treaty applicable to his/her Korean source income, and this form shall not be submitted by a non-resident individual who is exempt from Korean withholding tax pursuant to the relevant tax treaty.  
In the case where the Applicant receives additional Korean source income after the submission of this Application whereby a reduced tax rate under the relevant tax treaty was applied to the previous Korean source income, the Applicant is required to prepare and file a new application if there is any change in his/her country of residence, address, Korean domicile and telephone number, etc. or if three years have elapsed since the submission of this Application.

2. Item ①. A foreigner should enter his/her full English name as shown in his/her passport.

3. Item ②. Enter the address (applicant's address in resident country) in English in the following order: street number, street name, city, state, postal code and country. Do not enter a PO Box. Enter the (Korean domicile) in Korean.

4. Item ③ Taxpayer Identification No. Refer to the below table.

	Classification	Identification Number
(1)	Principle	Resident Registration Number or Taxpayer ID No. issued by Korean tax authority
(2)	In the absence of (1)	[For individual] Registration number under the Report of Domestic Residence (for a Korean national residing overseas or a Korean with foreign nationality), foreigner registration number under the Foreign Registration Card (for a foreigner) or passport number in the absence of the former two
(3)	In the absence of (1) and (2)	Investment registration number from the certificate of investment registration or Taxpayer Identification Number in the country of residence

5. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).

6. Item ⑦ Enter current telephone number including the country code and area code, if any.

7. Item ⑧. Enter the number of days in which the Applicant had resided in Korea, beginning from the date following the arrival date through the departure date. If an individual who had resided in Korea left Korea and re-entered, such period outside of Korea shall be counted as number of days in which the Applicant had resided in Korea if the purpose of such departure is deemed as clearly temporary based on the resident location of a family who shares household with the individual, location of properties owned by the individual, etc. For a non-resident individual who has never been to Korea before, check "none" and submission of Certificate of Facts Regarding Immigration Records is not required.

8. Item ⑨. Enter the tax treaty and relevant provisions therein to be applied, type of relevant Korean source income and reduced tax rate. If the reduced tax rate under the tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 89(1) of the Local Tax Law.

9. If the Applicant answers "Yes" to any one of the Items (a) through (g) under Section 3. Determination of Non-resident Individual, the Applicant shall be treated as a resident unless there is a special reason to be treated as otherwise. Whether or not the Applicant is a foreign national or permanent resident of a foreign country shall not be considered in determining the individual's resident or non-resident status. However, a foreign diplomat in Korea along with his/her family (excluding Korean nationals) residing in Korea and a US military member or civilian worker in the military under Article 1 of the Status of Forces Agreement between the U.S. and Korea and his/her family shall be treated as a non-resident individual regardless of whether the above criteria of determination of a non-resident individual are satisfied.

10. Certificate of Facts Regarding Immigration Records, which is used to confirm the number of days of stay in Korea, should certify the information for the period for at least 2 years on a retroactive basis from the date of submission of this Application.

11. Items ⑩ through ⑬ should be completed when an attorney-in-fact submits this Application on behalf of the Applicant. An attorney-in-fact other than a tax administrator under Article 82 of the National Tax Basic Law is required to submit the Power of Attorney together with a Korean translation.

12. The withholding agent or overseas investment vehicle who received this Application (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the PITL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding agent.

# Report of Overseas Investment Vehicle

※ Please check the appropriate [ ].

(Front)

Filing No.	Filing Date
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## 1. For Overseas Public Collective Investment Vehicle (“OPCIV”)

※ If any one of the following three requirements is not satisfied, skip Section 1 and complete Section 2. Overseas Investment Vehicle other than OPCIV.

- The OPCIV is an overseas investment vehicle similar to a collective investment vehicle under the Financial Investment Services and Capital Market Act and registered or approved in a tax treaty partner country.
- The securities of OPCIV are not issued by private placement and the OPCIV has 100 or more investors (an overseas investment vehicle shall be counted as one investor in this regard) as at the end of preceding fiscal year (or, as at the date of submission of this Report if the OPCIV is newly established).
- The OPCIV is not an overseas investment vehicle subject to any tax treaty provisions that deny tax treaty benefits.

### 1-1. General Information of the OPCIV

① Name:	② Name of Representative:	③ Date of Establishment:	④ Telephone Number:
⑤ Address:			
⑥ Country of Registration/Approval:	⑦ Country Code:	⑧ Statutory Ground for Registration/Approval:	⑨ Financial Supervisory Authority for Registration/Approval:
⑩ Type of Entity: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other ( )			

### 1-2. Status of Total Investment Amount, etc. By Country

⑪ Country, etc.	Total Investment Amount / Ratio		⑭ Number of Beneficial Owners	⑮ Tax Rate To Be Applied (%)		
	⑫ Amount (Unit: )	⑬ Ratio (%)		Type of Income [ ]	Type of Income [ ]	Type of Income [ ]
⑯ Total		100%				

The Reporter hereby confirm that it is an overseas public collective investment vehicle which satisfies all of the requirements under each subparagraph of Article 207-8(3) of the Enforcement Decree of the Personal Income Tax Law (“ED-PITL”) and each subparagraph of Article 138-7(3) of the Enforcement Decree of the Corporate Income Tax Law (“ED-CITL”) and that all information provided above is true without any false statement. The Reporter is aware that if any of the contents of this Report is different from true facts, the amount of withholding tax under this Report may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws.

Date: \_\_\_\_\_  
 Name: \_\_\_\_\_ (Signature or Seal)

Attachment	1. Document which verifies registration with or approval by the relevant financial supervisory authority as collective investment vehicle, and prospectus 2. Report of Overseas Investment Vehicle received from other overseas investment vehicle (if any)
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## 2. Overseas Investment Vehicle other than OPCIV

⑰ Name:	⑱ Name of Representative:	⑲ Date of Establishment:	⑳ Telephone Number:
㉑ Address:			
㉒ Country of Establishment:		㉓ Country Code:	
㉔ Type of Entity: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Other ( )			

The Reporter hereby confirm that it has completed this Report of Overseas Investment Vehicle and the attached Schedule of Beneficial Owners pursuant to Article 156-6 of the PITL, Article 98-6 of the CITL, Article 207-8 of the PITL-ED and Article 138-7 of the CITL-ED based on Application(s) for Entitlement to Reduced Tax Rate on Domestic Source Income received from the beneficial owner(s) and/or Report(s) of Overseas Investment Vehicle received from other overseas investment vehicle(s), and that the information provided above is true without any false statement. The Reporter is aware that if any of the contents of this Report is different from true facts, the amount of withholding tax under this Report may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws.

Date: \_\_\_\_\_  
 Name: \_\_\_\_\_ (Signature or Seal)

To:

Attachment	Schedule of Beneficial Owners, and Report of Overseas Investment Vehicle received from other overseas investment vehicle (if any)		
Attorney-in-Fact	(25) Type: <input type="checkbox"/> Tax Administrator <input type="checkbox"/> Others	(26) Name of Individual or Corporation:	(27) Taxpayer ID No. (Resident Registration No.):
	(28) Address or Location:		

## Filing Instruction

※ The filing date is the date on which the withholding agent (or overseas investment vehicle) files this Report as received from another relevant overseas investment vehicle and the filing number is the serial number assigned to such filing.

1. This Report shall be prepared and submitted by an overseas investment vehicle if a Korean source income is paid through such overseas investment vehicle. In this regard, if the beneficial owners include both non-resident individuals and foreign corporations, this Report shall be prepared on a combined basis and not for each group separately. In the case where additional Korean source income is received after the submission of this Report, a new Report shall be prepared and submitted in any one of the following cases:
  - i ) If an overseas investment vehicle changes its name, address, country of residence, entity type, telephone number or tax rate to be applied, etc.;
  - ii ) If an overseas investment vehicle, which was initially reported as an overseas public collective investment vehicle, has lost such status as a result of not satisfying the relevant requirements such as regarding number of investors; or
  - iii ) If three years have elapsed since the submission of this Report.
2. Items ① and ⑰. Enter the full English name of the overseas investment vehicle or the initials of the overseas investment vehicle with its full name in parentheses.
3. Items ② and ⑱. If the representative is a foreigner; enter his/her full English name as shown in his/her passport.
4. Items ③ and ⑲. Enter the date of establishment of overseas investment vehicle in the following format: YYYY-MM-DD.
5. Items ④ and ⑳. Enter current telephone number including the country code and area code, if any.
6. Items ⑤ and ㉑. Enter the overseas investment vehicle's address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
7. Items ⑥, ⑦, ㉒ and ㉓. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
8. Item ⑧. Enter the relevant foreign statutory provisions in English which requires that the overseas public collective investment vehicle shall be registered with or approved by the financial supervisory authority of the tax treaty partner country.
9. Item ⑨. Enter the English name of the financial supervisory authority of the tax treaty partner country and has jurisdiction over the registration or approval thereof.
10. Items ⑩ and ㉔. Check the applicable type of entity. Check "Partnership" if the investment vehicle is a corporation but is subject to partnership taxation in its country of residence under which its shareholders or investors are directly subject to tax liability. If the investment vehicle is not a corporation, fund or partnership, check "Other" and specify the type in parentheses.
11. Section 1-2. Enter the relevant information by classifying beneficial owners by each country of residence. If, however, it is considerably difficult to classify the beneficial owners by each country at the time of submitting this Report, the Section 1-2 can be prepared and submitted using the information as at the end of the preceding quarter from which this Report is submitted.
12. Item ⑪. Enter country abbreviations as determined by the ISO or 'ZZ' if the residence country of the beneficial owner is not identifiable. If the investor is other overseas investment vehicle, enter the name of such overseas investment vehicle as indicated in the Report of Overseas Investment Vehicle received from such overseas investment vehicle, instead of classifying the beneficial owners behind such overseas investment vehicle by each residence country, and enter "1" for the number of beneficial owners. Please prepare separate attachment if the space given in the form is insufficient for the number of countries of residence of beneficial owners.
13. Item ⑫. Enter the applicable reduced tax rate under the tax treaty between Korea and the country in which the beneficial owner resides. If the reduced tax rate under the tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 89(1) of the Local Tax Law. However, if there is no tax treaty between Korea and the country in which the beneficial owner resides or the beneficial owner's residence country is unidentifiable, please enter a tax rate of Article 156(1) of the PITL or Article 98(1) of the CTL reflecting the tax rate under Article 89(1) of the Local Tax Law. If the investors include other overseas investment vehicle, enter the sum in the column of ⑧ Tax Rates or ⑨ Total on the Schedule of Beneficial Owners as attached to the Report of Overseas Investment Vehicle received from such overseas investment vehicle (in case of a public overseas collective investment vehicle, the sum of tax rates applicable to each type of income as recorded in the column of ⑬ Tax Rate To Be Applied on the Report of Overseas Investment Vehicle).
14. Item ⑬, Enter the sum of ⑫ Total Investment Amount and ⑭ Number of Beneficial Owners. For the sum of ⑮ Tax Rate To Be Applied of each income type, please enter the sum of the applicable tax rates for each country multiplied by the investment ratio of each country (including, if the investors include other overseas investment vehicle, the tax rate applicable to the overseas investment vehicle multiplied by the investment ratio thereof). The sum in the column of ⑬ Investment Ratios shall always equal to 100%.
15. If the sum in the column of ⑬ Total Investment Ratios or ⑬ Tax Rate To Be Applied is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded up to the nearest ten thousandth place (e.g., XX.XXXX%).
16. Items ㉕ through ㉘ should be completed when an attorney-in-fact submits this Report on behalf of the overseas investment vehicle. An attorney-in-fact other than a tax administrator under Article 82 of the National Tax Basic Law is required to submit the Power of Attorney together with a Korean translation.
17. The withholding agent or overseas investment vehicle who received this Report (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the PITL or Article 98(1) of the CTL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding agent.



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## Filing Instruction

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1. This Schedule shall be prepared and submitted by an overseas investment vehicle for each type of income and attached to the Report of Overseas Investment Vehicle, if a Korean source income is paid through such overseas investment vehicle. In this regard, if the beneficial owners include both non-resident individuals and foreign corporations, this Schedule shall be prepared on a combined basis and not for each group separately, and separate attachment may be prepared in same format if the space provided in the Form is insufficient for the number of beneficial owners of the overseas investment vehicle.
  2. Item ①. Mark “V” if the investor is an overseas investment vehicle and mark “BO” if the investor is a beneficial owner. If the investors of the subject overseas investment vehicle include both overseas investment vehicles and beneficial owners, please list beneficial owners first and then overseas investment vehicles.
  3. Item ②. Enter a serial number for each group of overseas investment vehicles and beneficial owners.
  4. Item ③. Enter the full English name of the overseas investment vehicle or the initials of the overseas investment vehicle with its full name in parentheses.
  5. Item ④. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
  6. Item ⑤. Enter country abbreviations as determined by the ISO or ‘ZZ’ if the residence country of the beneficial owner is not identifiable.
  7. Item ⑥. Enter the applicable reduced tax rate under the tax treaty between Korea and the country in which the beneficial owner resides. If the reduced tax rate under the tax treaty does not include local income surtax, please enter a tax rate reflecting the tax rate under Article 89(1) of the Local Tax Law. However, if there is no tax treaty between Korea and the country in which the beneficial owner resides or the beneficial owner’s residence country is unidentifiable, please enter a tax rate of Article 156(1) of the PITL or Article 98(1) of the CTL reflecting the tax rate under Article 89(1) of the Local Tax Law. If the investors include other overseas investment vehicle, enter the sum in the column of ⑧ Tax Rates or ⑨ Total on the Schedule of Beneficial Owners as attached to the Report of Overseas Investment Vehicle received from such overseas investment vehicle. In case of a public overseas collective investment vehicle, enter the sum of tax rates applicable to each type of income as recorded in the column of ⑮ Tax Rate To Be Applied on the Report of Overseas Investment Vehicle received from such overseas public collective investment vehicle.
  8. Item ⑦. Enter the investment ratio of each beneficial owner or other overseas investment vehicle investing in the subject overseas investment vehicle. The sum of such investment ratios shall always equal to 100%.
  9. Item ⑧. Enter the tax rate which is calculated by multiplying ⑥ Tax Rate To Be Applied multiplied by ⑦ Investment Ratio for each beneficial owner or overseas investment vehicle.
  10. Item ⑨. Enter the sum of Tax Rates applicable to each respective beneficial owners and overseas investment vehicles. If ⑦ Investment ratio, ⑧ Tax Rate, or ⑨ Sum of Tax Rates is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded up to the nearest ten thousandth place (e.g., XX.XXXX%).
  11. The withholding agent or overseas investment vehicle who received this Schedule is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the PITL and Article 98(1) of the CTL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding agent.
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## Filing Instruction

1. This Form shall be submitted by a beneficial owner, if the beneficial owner, to whom the reduced tax rate under the applicable tax treaty was not initially applied, wishes to request for a tax refund by applying the reduced tax rate under the tax treaty.
2. Item ①. Enter the Applicant's name in English. In case of a foreigner, enter his/her full English name as shown in his/her passport.
3. Item ②. If a non-resident individual enters passport number, etc. in the absence of a resident registration number, registration number, or foreigner registration number, the non-resident individual should enter the date of birth (for example, enter "20060101" if the date of birth is January 1, 2006).
4. Complete Items ③ and ⑫ by referring to the below table.

	Classification	Identification Number
(1)	Principle	Resident Registration Number or Taxpayer ID No. issued by Korean tax authority
(2)	In the absence of (1)	[For individual] Registration number under the Report of Domestic Residence (for a Korean national residing overseas or a Korean with foreign nationality), foreigner registration number under the Foreign Registration Card (for a foreigner) or passport number in the absence of the former two
(3)	In the absence of (1) and (2)	Investment registration number from the certificate of investment registration or Taxpayer Identification Number in the country of residence

5. Item ④ Enter current telephone number including the country code and area code, if any.
  6. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
  7. Item ⑦. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
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## Application for Entitlement to Reduced Tax Rate on Domestic Source Income (for Foreign Corporation)

※ Please check the appropriate [  ].

(Front)

Filing No.	Filing Date
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**1. Applicant Information**

① Type of Entity	<input type="checkbox"/> Corporation, <input type="checkbox"/> Pension, <input type="checkbox"/> Fund, <input type="checkbox"/> Overseas investment vehicle recognized as beneficial owner under tax treaty (Relevant tax treaty provisions: _____ ) <input type="checkbox"/> Other ( _____ )		
② Name of Corporation	⑥ Address		
③ Name of Representative	⑦ Country of Residence		
④ Taxpayer Identification No.	⑧ Country Code		
⑤ Date of Incorporation	⑨ Telephone Number		

**2. Claim of Applicable Tax Treaty Provisions**

⑩ Tax Treaty between Korea and _____:	Article _____	Paragraph _____	Subparagraph _____	Type of Income _____	Tax Rate _____ %
	Article _____	Paragraph _____	Subparagraph _____	Type of Income _____	Tax Rate _____ %
	Article _____	Paragraph _____	Subparagraph _____	Type of Income _____	Tax Rate _____ %

**3. Determination of Beneficial Owner**

- ⑪ A pension established under the laws of a tax treaty partner country, which are equivalent to the Korean National Pension Act, Public Officials Pension Act, Armed Forces Personnel Act, Pension for Private School Teachers and Staff Act, and Guarantee of Workers' Retirement Benefits Act, etc.: Yes [  ] No [  ]
- ⑫ A fund that is established as a non-profit organization under the laws of a tax treaty partner country, which does not distribute its profits to its members: Yes [  ] No [  ]
- ⑬ An overseas investment vehicle recognized as beneficial owner under the tax treaty between Korea and the country in which it is incorporated: Yes [  ] No [  ]
- ⑭ Is the corporation liable to tax under the tax laws of the country of residence?: Yes [  ] No [  ]
- ⑮ Is the corporation a beneficial owner of domestic source income?: Yes [  ] No [  ]
- ⑯ Is the Applicant or its income subject to the provisions of the tax treaty between Korea and its country of residence that deny (restrict) tax treaty benefits? Yes [  ] No [  ]

The Applicant hereby confirms that with regard to submitting this Application pursuant to Article 98-6 of the Corporate Income Tax Law ("CITL") and Article 138-7 of the Enforcement Decree of CITL ("ED-CITL"), the Applicant is clearly aware of the followings provided below that there is no false statement in the contents of this Application, and that the Applicant is the beneficial owner (or attorney-in-fact authorized to sign this Application on behalf of the beneficial owner) of all the domestic source income which this application relates.

- 1) The Applicant is aware that if any of the contents of this Application is different from true facts, the amount of withholding tax under this Application may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws.
- 2) The Applicant is aware that if it answers "Yes" to any one of ⑪ through ⑬ above satisfying the requirements thereof, the withholding agent shall apply the reduced tax rate under the tax treaty between Korea and the country in which the relevant pension, etc. is established.
- 3) The Applicant is aware that if it answers "No" to any one of ⑭ and ⑮ or "Yes" to ⑯ above, the reduced tax rate under the tax treaty between Korea and the country of the Applicant's residence shall not apply.

Date

Applicant (Representative)

(Signature or Seal)

To. \_\_\_\_\_

Attachment: Documents substantiating the fact that the Applicant falls under any of the categories ⑪ through ⑬

Attorney-in-Fact	⑰ Type [ <input type="checkbox"/> ] Tax Administrator [ <input type="checkbox"/> ] Other	⑱ Name of individual or corporation	⑲ Taxpayer ID No. (Resident Registration No.)
	⑳ Address or Location		

## Filing Instruction

※ The filing date is the date on which the withholding agent files this Application as received from the beneficial owner and the filing number is the serial number assigned to such filing.

1. This Application shall be submitted by a foreign corporation which wishes to apply a reduced tax rate under the relevant tax treaty applicable to its Korean source income, and this form shall not be submitted by a foreign corporation which is exempt from Korean withholding tax pursuant to the relevant tax treaty. In the case where the Applicant receives additional Korean source income after the submission of this Application whereby a reduced tax rate under the relevant tax treaty was applied to the previous Korean source income, the Applicant is required to prepare and file a new application if there is any change in its corporate name, representative, taxpayer ID No., address, country of residence and telephone number, etc., or if three years have elapsed since the submission of this Application.
  2. Item ①. Check the appropriate type of entity that applies. If the Applicant is a pension, fund or overseas investment vehicle falling under any one of the Items under Article 138-7(5) of the ED-CITL, check the appropriate [space]. Also, enter the relevant tax treaty provisions in the parentheses in the case of an overseas investment vehicle. For other types of Applicants such as a government, local government or central bank, etc., select “Other” and specify the type in parentheses.
  3. Item ②. Enter the Applicant’s full name in English.
  4. Item ③. If the representative is a foreigner, enter his/her full English name as shown in his/her passport.
  5. Item ④. Enter the investment registration number from the investment registration certificate. In the absence of such number, enter the Applicant’s taxpayer ID No. issued by the tax authority of its residence country (enter the Applicant’s Korean taxpayer ID No. if it is issued by the district tax office).
  6. Item ⑤. Enter the Applicant’s date of incorporation in the following format: YYYY-MM-DD.
  7. Item ⑥. Enter the Applicant’s address in English in the following order: street number, street name, city, state, postal code and country. Do not enter a PO Box.
  8. Items ⑦ and ⑧. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
  9. Item ⑨. Enter current telephone number including the country code and area code, if any.
  10. Item ⑩. Enter the tax treaty and relevant provisions therein to be applied, type of relevant Korean source income and reduced tax rate. If the reduced tax rate under the relevant tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 89(1) of the Local Tax Law.
  11. If the Applicant answers “Yes” to any one of ⑪ through ⑬ satisfying the requirement thereof, the reduced tax rate under the tax treaty between Korea and the country in which the Applicant (i.e., the pension, fund or overseas investment vehicle, etc) is established shall be applied.
  12. If the Applicant answers “No” to any one of ⑭ and ⑮, the reduced tax rate under the relevant tax treaty shall not apply.
  13. For Item ⑯, confirm whether or not the Applicant or its income is subject to the provisions of the tax treaty between Korea and its country of residence which deny (restrict) the tax treaty benefits. If checked “Yes,” the Applicant shall not be entitled to the reduced tax treaty under the tax treaty.
  14. Items ⑰ through ⑳ should be completed when an attorney-in-fact submits this Application on behalf of the Applicant. An attorney-in-fact other than a tax administrator under Article 82 of the National Tax Basic Law is required to submit the Power of Attorney together with a Korean translation.
  15. The withholding agent or overseas investment vehicle who received this Application (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 98(1) of the CITL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding agent.
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## Filing Instruction

8. This Form shall be submitted by a beneficial owner, if the beneficial owner, to whom the reduced tax rate under the applicable tax treaty was not initially applied, wishes to request for a tax refund by applying the reduced tax rate under the tax treaty.
  9. Item ①. Enter the Applicant's full name in English or initials with its full name in parentheses
  10. Item ②. If the representative is a foreigner; please enter his/her full name in English as shown in his/her passport.
  11. Items ③ and ⑫. Enter the investment registration number from the investment registration certificate. In the absence of such number, enter the Applicant's taxpayer ID No. issued by the tax authority of its residence country (enter the Applicant's Korean taxpayer ID No. if it is issued by the district tax office).
  12. Item ④. Enter current telephone number including the country code and area code, if any.
  13. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
  14. Item ⑦. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
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