

TaxFlash

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Addition of pine resin and certain gold products as goods subject to Export Duty

송진과 특정 금 제품을 수출세 부과 대상 물품으로 추가

최근 재무부(MoF)는 두 가지 규정을 발표했습니다: PMK-68¹ 및 PMK-80², 이 규정은 송진(*pine resin*)과 특정 금 제품을 수출세 부과 대상 품목 목록에 추가합니다.

PMK-68 및 PMK-80에서는 수출세가 다음 공식에 따라 수출가격(*Export Price*)의 일정 비율(증가 기준, *ad valorem*)로 계산된다고 규정하고 있습니다:

$$\text{수출세율} \times \text{물품 단위 수} \times \text{물품 단위당 수출가격} \times \text{환율}$$

송진 (*Pine Resin*)

송진 제품의 수출세율은 25%입니다.

1. MoF Regulation No. 68 Year 2025 (PMK-68) dated 15 October 2025 and effective from 22 October 2025
2. MoF Regulation No. 80 Year 2025 (PMK-80) dated 9 December 2025 and effective from 23 December 2025

특정 금 제품

특정 금 제품의 수출세율은 제품 유형과 기준 가격에 따라 **7.5%에서 15%**까지 다양합니다.

No.	설명	수출세율(%)	
		기준가격: 트로이온스당 USD 2,800 이상 < USD 3,200 미만	기준가격: 트로이온스당 ≥ USD3,200 이상
1	도레(덩어리, 잉곳, 주조봉 및 기타 형태)	12.5	15
2	금 또는 금 합금(도레 제외) 비가공 상태, 과립 및 기타 형태	10	12.5
3	금 또는 금 합금(도레 제외) 비가공 상태, 덩어리, 잉곳 및 주조 바 형태	7.5	10
4	주조된 바(민트 바)	7.5	10



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