



삼일회계법인

Korean Tax Update Samil Commentary

October 15, 2026



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01

Tax news

National Tax Service Holds 2026 Tax Administration Reform Committee Meeting

The National Tax Service (NTS) convened the 2026 meeting of the Tax Administration Reform Committee to discuss its tax audit strategy for the second half of 2026, as well as measures to strengthen the recovery of overseas hidden assets and enhance the integrated collection of delinquent non-tax revenues. The key matters discussed at the meeting are summarized below.

1. Tax Audit Administration Priorities for the Second Half of 2026

More taxpayer-friendly tax audits. The NTS will continue to innovate its tax audit administration from a taxpayer perspective through three key measures. First, it will minimize the need for on-site audits by shortening on-site audit periods for taxpayers with strong tax compliance records. Since the introduction of this measure in October 2025, the average on-site period for regular tax audits has been reduced from 52 days to 33 days as of August 2026. Second, businesses will continue to be allowed to choose their preferred audit timing within a three-month window to minimize disruption to their business operations. Third, the NTS will continue to provide advance notice of key audit focus areas to help taxpayers prepare supporting documentation in advance.

Combating socially harmful tax evasion. The NTS will intensify enforcement against tax evasion that undermines market integrity and harms the livelihoods of ordinary citizens. Priority targets include i) the private use of corporate assets such as luxury residences and supercars, ii) unfair stock market practices involving stock price manipulation and other abusive capital transactions, and iii) unlawful business activities that distort prices or generate excessive profits through illegal practices targeting consumers.

Expanding tax audit relief measures. To support small businesses and regional growth, the NTS will expand its tax audit deferral program. Regular tax audit deferrals for small business owners with annual revenue below KRW 1 billion have been extended through the end of December 2026, and government-awarded SMEs will be newly included in the program. In addition, businesses located outside the Seoul metropolitan area will be eligible for tax audit deferrals of up to three years (two years for Seoul metropolitan area).

2. Strengthening Collection Efforts against Overseas Hidden Assets

Launching a dedicated task force. The NTS will establish a dedicated task force within its non-regular tax audit divisions to strengthen coordination between tax audits and delinquent tax investigations. Bringing together specialists in delinquent tax collection, non-regular tax audits, and international taxation, the task force will conduct integrated investigations into asset concealment schemes. Where corporate tax evasion is identified, the NTS will conduct coordinated tax audits of related entities.

Expanding international cooperation. The NTS plans to strengthen international cooperation in collecting tax from offshore assets held by delinquent taxpayers. Currently, mutual collection assistance is available with 77 countries, under which foreign tax authorities may take collection actions on behalf of the NTS against assets held overseas by delinquent Korean taxpayers. To enhance the effectiveness of this framework, the NTS will expand the number of countries with which it has operational memoranda of understanding (MOUs). The NTS also plans to promote more active strategic exchange of information with jurisdictions presenting a high risk of asset concealment.

3. Integrated Collection of Delinquent Non-Tax Revenues

Arrears of non-tax national revenue have increased from KRW 13.3 trillion in 2020 to KRW 16.2 trillion in 2024. Collection is currently fragmented across more than 60 government agencies under over 300 laws, limiting coordination and collection efficiency. The NTS is pursuing the following initiatives to establish an integrated collection framework:

- A proposed Integrated Collection Act would centralize collection authority under the NTS and expand the use of income and asset information. The legislation would also introduce stronger collection measures, including asset seizure, public auctions, and public disclosure of major delinquents.
- The NTS will build an integrated collection system by consolidating delinquency data across government agencies, leveraging NTS tax information, and strengthening dedicated organizations and personnel.
- The NTS is conducting a comprehensive review of current arrears-management and collection practices in preparation for implementation of the integrated collection regime.

Government Promulgates Amendments to the Presidential Decrees of Four Tax Laws

As a follow-up to the 2026 Tax Reform Proposals announced on August 3, the government promulgated amendments to the Presidential Decrees of the Individual Income Tax Law, Corporate Income Tax Law, Comprehensive Real Estate Holding Tax Law, and Inheritance and Gift Tax Law on October 1. The amendments include four key components: i) shortening from three years to two years the period during which a

household that temporarily owns two homes in regulated areas may continue to qualify for one-home owner tax treatment, ii) setting deadlines for relief from higher capital gains tax rates for multi-home owners and from additional corporate income tax on privately acquired rental apartments located in regulated areas, iii) revising the residence requirement relief for landlords that keep rent increases below a prescribed threshold, and iv) extending tax incentives for newly completed unsold housing located outside the Seoul metropolitan area.

Ministry of SMEs and Startups and National Tax Service Provide Tax Administrative Support for 2,559 AI SMEs and Startups

Following the Memorandum of Understanding on Supporting the Growth of AI SMEs and Startups signed by the Ministry of SMEs and Startups (MSS) and the National Tax Service (NTS) in December 2025, the two agencies plan to provide coordinated support to 2,559 promising AI SMEs and startups. Based on companies selected by the MSS, the NTS will identify eligible recipients and provide targeted tax administration support, including minimizing tax verification activities and offering advance reviews of R&D tax credits. Details of the support measures are outlined below.

NTS Tax administration support for AI SMEs and startups (October 1, 2026 - February 28, 2028)

Type of Support	Details				
Minimizing Tax Verification Activities	<p>Based on their stage of development, early-stage AI startups will be excluded from selection for regular tax audits, while other AI SMEs will be eligible for a two-year deferral of regular tax audits (three years for businesses located outside the Seoul metropolitan area).</p> <div><table><tr><th>Early-Stage</th><th>Growth-Stage</th></tr><tr><td>AI startups Excluded from selection for regular tax audits</td><td>Deferral of regular tax audits</td></tr></table><p>➔</p></div> <p>To reduce compliance burdens, companies with no clear indication of tax evasion will generally be excluded from tax return verification reviews.</p>	Early-Stage	Growth-Stage	AI startups Excluded from selection for regular tax audits	Deferral of regular tax audits
Early-Stage	Growth-Stage				
AI startups Excluded from selection for regular tax audits	Deferral of regular tax audits				
R&D and Other Support	The NTS will provide advance reviews of R&D and human resource development tax credits and priority consulting on corporate tax credits and incentives.				
Liquidity Support	A range of liquidity support measures will be available, including extended payment deadlines, expedited tax refunds, and priority handling of tax-related requests.				
Dedicated Tax Consultation Services	Dedicated Hometax consultation services and specialized consultation channels at tax offices nationwide will be provided to help AI SMEs and startups address tax-related issues more efficiently.				

National Assembly Budget Office Highlights Key Issues in Virtual Asset Income Taxation

With taxation of virtual asset income scheduled to take effect for transfers and lending transactions occurring on or after January 1, 2027, the National Assembly Budget Office (NABO) published a report outlining the key features of the taxation framework, major implementation challenges and future policy considerations relating to the taxation of virtual asset income.

Overview of Virtual Asset Income Taxation

The key features of the forthcoming virtual asset income taxation regime are summarized below.

Category	Key Details
Scope of taxable income	Income arising from the transfer, including the sale or exchange, or lending of virtual assets within the scope of the Act on the Protection of Virtual Asset Users.
Income classification and tax rate	Classified as other income and separately taxed at a rate of 20% (22%, including local income tax).
Deductible expenses	In principle, the actual acquisition cost and related incidental expenses will be deductible. For virtual assets held before the effective date, the acquisition cost will be the higher of the fair market value as of December 31, 2026 and the actual acquisition cost. Where the acquisition cost cannot be ascertained, 50% of the transfer proceeds will be deemed to constitute deductible expenses.
Basic deduction	No tax will be imposed where annual virtual asset income does not exceed KRW 2.5 million. Where annual income exceeds KRW 2.5 million, a basic deduction of KRW 2.5 million will be allowed.
Loss offset and carryforward	Gains and losses from virtual asset transactions may be offset within the same taxable year. Losses may not be offset against other categories of income or carried forward to subsequent taxable years.
Filing and payment	Resident individuals must file a tax return and pay the applicable tax in May of the following year. For non-resident individuals, a domestic virtual asset service provider must withhold the lower of 10% of the transfer proceeds and 20% of the gain when the virtual assets are transferred, lent, or withdrawn.

Key Issues in Virtual Asset Income Taxation

While the forthcoming regime establishes a basic framework for taxing virtual asset income, NABO identified several practical and policy challenges.

1) Limitations in identifying taxable transactions

Virtual asset service providers are required to submit transaction information to the tax authorities. However, it may be technically difficult to identify all taxable virtual asset transactions, particularly decentralized transactions and over-the-counter transactions, for which there may be no clearly identifiable reporting entity or the beneficial owner. In

addition, overseas virtual asset exchanges are not subject to Korean transaction-reporting obligations, which may further limit the tax authorities' ability to identify offshore transactions. Automatic exchange of information under the OECD Crypto-Asset Reporting Framework (CARF) is scheduled to begin in 2027. However, as some jurisdictions, including Canada, Switzerland, Singapore, Hong Kong and the United States, will commence information exchange after 2027, temporary information gaps may arise.

2) Establishing filing and payment infrastructure

The introduction of virtual asset income taxation may impose substantial compliance burdens on individual taxpayers, particularly in determining acquisition costs and reconstructing transaction histories across multiple exchanges and wallets. To support implementation, the NTS established a dedicated Digital Asset Division and plans to complete the development of a tentatively named "Integrated Virtual Asset Analysis System" by the end of 2026. Some major jurisdictions have also developed tax administration infrastructure that integrates transaction data provided by virtual asset exchanges into their tax filing and verification systems.

3) Uncertainty in the tax treatment of diverse transaction types

Under the current Individual Income Tax Law (IITL), income arising from the transfer or lending of virtual assets is subject to income tax, but detailed standards have not yet been established for staking, lending, liquidity provision, hard forks, and airdrops.

Staking. Rewards may be viewed as lending income if treated as consideration for lending virtual assets, or as other income or business income if treated as consideration for validation services. Automatic restaking may also make it difficult to determine the payment date and the time at which the rewards should be valued.

Lending and liquidity provision. Fees and rewards may be characterized as arising from a transfer or lending depending on whether control or ownership passes. This characterization may change both the taxable event and the timing of taxation.

Hard forks and airdrops. It remains unclear whether newly received tokens should be subject to gift tax upon receipt. A 2022 ruling issued by the Ministry of Economy and Finance indicated that virtual assets received without consideration could be subject to gift tax, while Tax Tribunal decisions, including Case No. 2025Seo2821, have characterized certain promotional airdrops as prize-like other income. It is also unclear whether tax should be imposed based on fair market value upon receipt or upon subsequent disposal, with the acquisition cost treated as zero.

The NTS stated that it is developing detailed standards through research projects, expert consultations, and preparatory work for administrative guidance.

4) Scope of loss recognition and loss carryforwards

Under current law, gains and losses from virtual asset transactions may be offset within the same taxable year, but net losses cannot be carried forward. The United States and

the United Kingdom generally permit broader loss utilization and allow capital losses, including losses from virtual asset transactions, to be carried forward without a fixed time limit. Japan plans to introduce a three-year loss carryforward from 2028 for transactions conducted through domestically registered virtual asset service providers. Any proposal to introduce loss carryforwards in Korea should be considered in conjunction with the tax treatment of other investment assets. Korea currently does not permit loss carryforwards for capital losses arising from domestic shares, foreign shares, or derivatives.

Category	Tax Treatment	Loss Offset and Carryforward
Domestic shares ¹⁾	<ul style="list-style-type: none"> Major shareholders²⁾: Progressive tax rates of 20%/25% Certain over-the-counter transactions: Separate taxation at 10%/20% 	<ul style="list-style-type: none"> Gains and losses from the transfer of shares and derivatives may be offset against each other. Loss carryforwards are not permitted.
Foreign shares	<ul style="list-style-type: none"> Separate taxation at 20% 	
Derivatives	<ul style="list-style-type: none"> Basic tax rate of 10%, subject to adjustment 	

1) Taxable transfers of domestic shares generally include disposals by major shareholders, over-the-counter transfers, and transfers of unlisted shares. Capital gains realized by minority shareholders from KOSPI- or KOSDAQ-listed shares are generally not subject to capital gains tax, although transaction taxes, including securities transaction tax and special tax for rural development, may apply.

2) A major shareholder generally includes a shareholder holding shares with a market value of at least KRW 5 billion in a single listed company or an ownership interest of at least 1% for KOSPI, 2% for KOSDAQ, or 4% for KONEX/K-OTC.

5) Future policy considerations

Strengthening tax base monitoring. The NTS should strengthen its capacity to trace and verify virtual asset transactions, and measures should be explored to encourage voluntary reporting by persons engaging in over-the-counter transactions and users of overseas exchanges in jurisdictions that have not implemented CARF. Incentives could also be considered to encourage the use of domestic virtual asset exchanges, where transaction information is more readily available to the tax authorities. For example, Japan plans to apply separate taxation at 20% and a three-year loss carryforward from 2028 to income from transactions conducted through domestically registered virtual asset service providers, while other transactions would remain subject to progressive taxation at rates of up to 55% without loss carryforwards.

Filing and payment infrastructure. A robust tax administration infrastructure will be needed to facilitate taxpayer filing and payment. In particular, systems linked to virtual asset exchanges should be developed to automatically calculate acquisition costs, gains, and losses, and assist taxpayers in filing their returns. Advance guidance and taxpayer outreach should also be provided to minimize confusion during the initial implementation period.

Clarifying tax treatment standards. Uncertain tax treatment should be clarified before the virtual asset income taxation regime takes effect. Detailed interpretation standards should be established and communicated to taxpayers through administrative guidance, rulings, and FAQs.

02

Changes in tax laws

Amended Presidential Decree of the Corporate Income Tax Law

The Presidential Decree of the Corporate Income Tax Law (CITL) has been amended to rationalize the taxation of residential property transferred by corporations. Privately acquired rental apartments located in regulated areas will be excluded from the additional corporate income tax if transferred by December 31, 2027. The applicable extended transfer deadline will be: i) one year after cancellation of the rental housing registration, where the mandatory rental period expires on or after January 1, 2027; ii) one year after public notice of the designation, where the relevant area is newly designated as a regulated area on or after January 1, 2027; or iii) the later of one year after the public notice of transfer and December 31, 2027, where a reconstruction, redevelopment, or similar project obtains approval for the establishment of an association or a management and disposal plan by December 31, 2027. In addition, to help reduce inventories of unsold housing outside the Seoul metropolitan area, the amendment extends by one year, from December 31, 2026 to December 31, 2027, the deadline for Corporate Restructuring Real Estate Investment Trusts (CR REITs) to acquire newly completed, unsold housing. Housing acquired by the extended period will qualify for exclusion from the additional corporate income tax upon subsequent transfer. (Amended and promulgated on September 30, 2026)

Amended Presidential Decree of the Individual Income Tax Law

The amended Presidential Decree of the Individual Income Tax Law (IITL) introduces three principal measures relating to the taxation of residential property transfers. First, it tightens the requirements for capital gains tax exemptions applicable to households that temporarily own two homes in regulated areas. Second, the special relief from residence-period requirements for qualifying landlords that limit rent increases, and the exclusion of privately purchased rental apartments in regulated areas from the higher capital gains tax rates applicable to multiple-home owners, will apply only where the relevant properties are transferred by specified deadlines. Third, to help reduce inventories of unsold housing outside the Seoul metropolitan area, the amendment extends the acquisition deadline for newly completed, unsold housing qualifying for exclusion from the higher capital gains tax rates applicable to multi-home owners. The amendment is intended to rationalize the taxation of residential property transfers and address certain deficiencies identified in the operation of the existing rules. (Amended and promulgated on September 30, 2026)

Amended Presidential Decree of the Comprehensive Real Estate Holding Tax Law

To help reduce inventories of unsold housing inventories outside the Seoul metropolitan area, the amended Presidential Decree of the Comprehensive Real Estate Holding Tax Law (CREHTL) extends from December 31, 2026 to December 31, 2027 the acquisition

deadline for newly completed, unsold housing to qualify for: i) exclusion from the comprehensive real estate holding tax base where the housing is acquired by a CR REIT; and ii) exclusion from the number of homes owned for comprehensive real estate holding tax purposes. In addition, where a household owning one home in a regulated area acquires another home in a regulated area, the amendment shortens from three years to two years the period during which the household may continue to be treated as a one-home household. (Amended and promulgated on September 30, 2026)

Amended Presidential Decree of the Local Tax Law

The Presidential Decree of the Local Tax Law (LTL) has been amended to tighten the requirements for relief from higher acquisition tax rates applicable to households that temporarily own two homes. Under the previous rules, a household owning one home could acquire another home and remain eligible for relief if the existing home was disposed of within three years, regardless of whether the homes were located in regulated areas. Under the amended rules, where a household owning a home in a regulated area acquires another home in a regulated area, the existing home must be disposed of within two years in order for the newly acquired home to remain eligible for relief from higher acquisition tax rates. (Amended and promulgated on September 30, 2026)

Amended Presidential Decree of the Individual Consumption Tax Act

The Presidential Decree of the Individual Consumption Tax Act (ICTA) has been amended to extend by two months, through November 30, 2026, the temporary reduction in the flexible individual consumption tax rates applicable to butane among petroleum gases. The extension is intended to help alleviate consumers' fuel cost burden. (Amended and promulgated on September 30, 2026)

Amended Presidential Decree of the Transportation, Energy and Environment Tax Act

The amendment to the Presidential Decree of the Transportation, Energy and Environment Tax Act (TEETA) extends by two months, through November 30, 2026, the temporary reduction in the flexible transportation, energy and environment tax rates applicable to gasoline, diesel, and similar alternative fuels. The extension is designed to help ease the fuel cost burden on consumers. (Amended and promulgated on September 30, 2026)

Amended Presidential Decree of the Inheritance and Gift Tax Law

The amendments to the Presidential Decree of the Inheritance and Gift Tax Law (IGTL) exempt from gift tax donations made to the Korea-U.S. Strategic Investment Fund, which is established under the Korea-U.S. Strategic Investment Corporation. The measure is intended to support strategic investment between Korea and the United States. (Amended and promulgated on October 1, 2026)

03

Rulings update

Recapture of Acquisition Tax and Property Tax Relief Where an Industrial Building Is Demolished Within Two Years and Rebuilt for the Same Use

Under the Special Local Taxation Treatment Control Law (SLTTCL), reductions in acquisition tax and property tax are available with respect to real property acquired by an eligible taxpayer for the construction or expansion of industrial buildings in a qualifying industrial complex (Article 78 (5) of the SLTTCL, the "Tax Relief Provision at Issue"). However, the tax reductions are subject to recapture if the property is sold, gifted, or "used for a different purpose" before it has been directly used for the qualifying purpose for at least two years (Article 78 (7) 2. of the SLTTCL).

The ruling addressed whether recapture applies where a taxpayer demolishes part of a qualifying industrial building within two years and constructs a new building for the same use elsewhere on the same site. The question was whether this should be regarded as a "relocation," or as use of the original building for a different purpose.

The Ministry of the Interior and Safety (MOIS) noted that "use for a different purpose" includes circumstances in which the property ceases to be directly used for the qualifying purpose during the two-year mandatory use period, including where it is leased to a third party or demolished or destroyed, making direct use impossible (Local Tax Special Treatment Division-2350, October 21, 2021). A building moved elsewhere on the same site without dismantling its principal structural components may be treated as a "relocation" if objective evidence establishes that it remains the same building. By contrast, if the original building is demolished and the newly constructed or expanded building differs from it in terms of its building area, height, principal structure, or other key characteristics, the buildings are treated as separate. The MOIS therefore ruled that the acquisition tax and property tax reductions attributable to the demolished portion of the original building should be recaptured (Local Tax Special Treatment Division-1627, July 2, 2026).

Observation: Taxpayers should be mindful that demolition within the two-year mandatory use period may trigger recapture of the tax reductions attributable to the demolished portion, even if a building for the same use is constructed elsewhere on the same site. Nevertheless, because the newly constructed building is treated as a separate building, it may independently qualify for acquisition tax and property tax reductions under the Tax Relief Provision at Issue.

Input VAT Deductibility for Passenger Vehicles Purchased by an Imported Vehicle Dealer for Use as Loaner Vehicles

Under Article 38 of the Value Added Tax Law (VATL), a taxpayer may generally deduct input VAT incurred on goods or services used in its business under Article 38. However, input VAT incurred on the purchase, lease, or maintenance of passenger vehicles is generally not deductible, except where the vehicles are used directly in specified businesses, including transportation, motor vehicle sales, motor vehicle leasing, driving schools, security businesses using dispatch vehicles to provide mechanical security services, and other similar businesses (Article 39(1)5 of the VATL and Articles 19 and 78 of the Presidential Decree of the VATL).

This ruling addressed whether input VAT is deductible where a dealer acting as an intermediary or agent for an imported vehicle distributor purchases passenger vehicles from the distributor for use as loaner vehicles during repair periods to promote vehicle sales.

The NTS ruled that the related input VAT may be deducted from output VAT under Article 38 of the VATL. The wholesale, retail, and brokerage of motor vehicles falls within the “sale of new motor vehicles” under the Korean Standard Industrial Classification (KSIC Code 45110), which qualifies as a motor vehicle sales business for the purposes of the exception. Accordingly, the NTS appears to have viewed the loaner vehicles as being used directly in the dealer’s motor vehicle sale business (Advance Ruling-2026-BeopkyuBuga-0254, June 18, 2026).

Observation: The deductibility of input VAT on passenger vehicles depends not only on how the vehicles are used but also on the nature of the taxpayer’s business. While a motor vehicle dealer may deduct input VAT on loaner vehicles directly used in its sales business, a motor vehicle repair business may not claim the same deduction for vehicles used for an identical purpose. A motor vehicle repair business is classified as a specialized motor vehicle repair business (KSIC Code 95212), rather than a motor vehicle sales business or a similar qualifying industry (BeopgyuBuga 2014-480, October 22, 2014). Taxpayers should therefore assess both whether their business falls within a qualifying category under the VATL and whether the vehicles are used directly in that business.



The content is for general information intended to facilitate understanding of recent court cases and authoritative interpretations. It cannot be used as a substitute for specific advice and you should consult with a tax specialist for specific case.

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