



삼일회계법인

Korean Tax Update Samil Commentary

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01

Tax News

MOIS Announces the Government's 2025 Local Tax Reform Proposals

On August 28, the Ministry of the Interior and Safety (MOIS) announced the government's local tax reform proposals for 2025. The proposals emphasize promoting balanced national development, stabilizing the livelihood economy, creating a taxpayer-friendly environment, and establishing a streamlined taxation system. The estimated fiscal impact of the reform is approximately KRW 100 billion, reflecting increases from adjustments to long-standing recurring tax reductions and decreases due to expanded exemptions for population-declining areas, as well as childbirth and childcare support. Once finalized at the Cabinet meeting, the reform proposals will be submitted to the regular National Assembly session in early October. Below is a summary of the key points of the 2025 local tax reform proposals.

Tax Law	Key Proposed Changes
Basic Local Tax Law	<ul style="list-style-type: none"> Extend the advance notice period for local tax audits from the current 15 days to 20 days before the commencement of the tax audit; in cases of re-examinations due to decisions on tax appeals, the advance notice period is reduced to 7 days. Clarify the request period for additional or supplementary evidence from a taxpayer in the case of a pre-assessment protest or a tax appeal to the Regional Tax Office. The request period, which is currently 20 days, may be adjusted to a period within 1 to 20 days with the taxpayer's consent. Establish grounds for requesting deliberation in joint sessions of tax judges at the tax tribunal, such as when the MOIS calls for a joint session at the request of local governments. Expand the taxpayer advocate's duties and authority to better protect taxpayer rights, including participation in and submission of opinions to the local tax deliberation committee in pre-assessment protest and tax appeal proceedings.
Special Local Tax Treatment Control Law	<ul style="list-style-type: none"> Increase acquisition tax and property tax reductions for real estate acquired for direct use by corporate R&D centers, and provide an additional 15% reduction for such real estate used in designated national strategic technology industries. The sunset for this incentive will be extended to the end of 2028 (from 2025). Extend the starting date subject to the recapture of local tax reductions on land from the current one year to two years from the acquisition date if newly built properties have not been used for their original purposes. Apply different rates of acquisition tax and property tax reductions for real estate acquired and held by venture businesses in venture business promotion districts and knowledge industry centers, depending on whether the property is located in designated metropolitan areas (e.g. Seoul) or non-metropolitan areas.

Tax Law	Key Proposed Changes
Special Treatment Control Law on Local Taxes	<ul style="list-style-type: none"> • Apply different rates of acquisition tax and property tax reductions to real estate in logistics complexes, varying by region (designated metropolitan, non-metropolitan, population-declining areas), with a three-year extension of the sunset to the end of 2028 (from 2025). • Establish a new provision for the property tax reduction period for startup businesses in enterprise city development zones (maximum of eight years: 50% reduction for five years and 25% reduction for three years, as prescribed in a municipal ordinance). • Clarify the scope of startups eligible for tax exemption or reduction in population-declining areas by excluding those established through merger, spin-off, in-kind contribution or conversion to a corporation. • Provide different tax reductions for industrial complexes by region (designated metropolitan, non-metropolitan, population-declining areas), with a three-year extension of the sunset to the end of 2028 (from 2025). • Introduce a local corporate income tax credit for employment of local residents in population-declining areas (KRW450,000 per employee, or KRW700,000 per employee for SMEs). • Introduce separate taxation of individual local income tax at rates of 1.4%~3.5% on dividend income from shares in high-dividend companies. • Set a new provision requiring recapture of tax reductions if real estate investment trusts (REITs), real estate funds, or project financing vehicles lose eligibility for special tax treatment within two years of applying for such treatment. The special tax treatment allows them to apply the normal tax rate, rather than the higher tax rate, on the acquisition of property in certain metropolitan areas.
Local Tax Law	<ul style="list-style-type: none"> • Use the publicly announced standard value as the acquisition tax base of property acquired from a local related party if the fair market value cannot be ascertainable under the rule for denial of unfair transactions between local related parties. • Use the publicly announced standard value as the acquisition tax base where the actual acquisition price cannot be determined due to a change in the type of a corporation's land. • File and pay the additional acquisition tax for the higher tax rate on residential property within 60 days without incurring any penalty if it is later found that the conditions for exclusion from the higher tax rate were not met after the original tax return based on the normal tax rate was filed. • Expand the scope of penalty exemption to include late payment penalties on certain amended local tax returns for additional tax payment to correct the fair market value of property. • Introduce a deduction from the resident tax base for long-term service allowances for employees of SMEs in non-metropolitan regions (including population-declining areas in metropolitan regions). • Add foreign taxes paid on indirect investments to the list of deduction items from the local corporate income tax base. • Increase the applicable local corporate income tax rates by 0.1 percentage point, from 0.9%–2.4% to 1.0%–2.5%. • Grant a one-month extension for filing local corporate income tax returns to corporations that submit a compliant filing confirmation certificate.

Government Finalizes 2025 Tax Reform Bill

The government has finalized its 2025 tax reform bill which was announced by the Ministry of Economy and Finance (MOEF) on July 31, and subsequently modified in the Cabinet meeting on August 26, 2025. The latest modifications affect four key tax laws, including the Basic National Tax Law (BNTL), the National Tax Collection Act (NTCA), the Special Tax Treatment Control Law (STTCL), and the Corporate Income Tax Law (CITL). The finalized bill, which proposes amendments to 13 tax laws, was submitted to the National Assembly earlier this month for consideration during the regular session. Key modifications to the 2025 tax reform proposals are outlined below.

Modified Application Timing for Late Payment Penalty Calculation

Under the proposed amendment to the BNTL, late payment penalty is calculated at 0.022% per day on unpaid tax for the period from the statutory payment due date to the tax payment notice date issued by the tax office, and at 0.67% per month on unpaid tax for the period from a tax payment due date specified in the tax payment notice to the actual tax payment date if the specified due date per the notice has passed. Currently, late payment penalty is calculated at 0.022% per day on unpaid tax for the period from the statutory payment due date to the actual payment date, which excludes the period from the tax payment notice date to the specified payment due date in the notice.

The proposed amendment was initially set to apply to calculations of late payment penalties for which the specified due dates arrive on or after July 1, 2026. The latest modification further clarifies that the current calculation method will continue to apply if the specified payment due date falls before July 1, 2026. This clarification is intended to minimize taxpayer confusion and enhance administrative efficiency.

Expanded Penalty for Allocation of Income or Loss in Partnership Firms

For partnership firms, penalties related to negligence in submitting a compliant filing confirmation certificate and other penalties specified in Article 100-18 of the STTCL are allocated among partners based on their profit-loss sharing ratios. The latest modification newly adds a penalty for failure to submit a statement of business-use passenger car-related expenses to the list of penalties subject to allocation among partners.

Streamlined Penalty Items for Consolidated Entities

Under the CITL, the modified bill introduces a penalty for failure to submit a statement of business-use passenger car-related expenses to the list of penalties considered when calculating the consolidated corporate income tax by the parent company for a fiscal year. This change aims to streamline penalty calculations between consolidated subsidiaries and the parent company, promoting consistency and efficiency in tax administration.

Government Proposes Amendments to Presidential Decrees of Tax Laws to Boost AI and Other Future Strategic Industries

On September 11, the Ministry of Economy and Finance (MOEF) announced a bill to amend the presidential decrees of six key tax laws, including the Special Tax Treatment Control Law (STTCL). The proposed amendments are designed to bolster support for artificial intelligence (AI) and other future strategic industries, as well as to incentivize housing purchases in population-declining areas by easing the comprehensive real estate holding tax burden. These changes are intended to implement the "2025 Tax Reform Proposals" announced by the MOEF on July 31, 2025, and the government's plan to promote construction investment in local areas announced on August 14, 2025. The amendments are expected to be promulgated and enforced in November 2025, following public hearings and approval at the vice-ministerial and Cabinet levels. The principal proposed changes are summarized below.

STTCL

- Introduce new and additional categories of national strategic technologies, including five new AI-related technologies and four new or expanded categories in future transportation and mobility.
- Add a new category for new growth or source technologies essential to securing and stabilizing global supply chains in the defense industry.
- Formalize post-management requirements for tax credits related to facilities for the commercialization of national strategic technologies in the AI sector, including detailed criteria, scope, and applicable periods.
- Raise the maximum threshold for special tax treatment on housing purchases in population-declining areas from KRW 400 million (publicly announced price) to KRW 900 million in non-metropolitan areas, while keeping the threshold at KRW 400 million in designated metropolitan areas.
- Require the standard balance sheet and standard income statement, as defined in the Enforcement Rules of the Corporate Income Tax Law (CITL), for calculating and allocating partnership income, replacing the current reliance on documents prepared under generally accepted accounting standards.

Individual Income Tax Law

- Include the Ministry of Health and Welfare, alongside the National Health Insurance Service, as an agency consolidating data for the medical expenditure tax credit in year-end income tax reconciliations.
- Revise the method for calculating already paid tax on retirement income (to be deducted from retirement income tax payable) for deferred retirement income earners. The new method, effective January 1, 2026, will only apply if a tax refund occurs under the previous method.
- Grant a one-year extension of the temporary exclusion from higher income tax rates on gains from the transfer of unsold new housing in non-metropolitan areas, applicable to purchases until December 31, 2026.

Corporate Income Tax Law

- Clarify the scope of non-profit corporations subject to the personnel expense cap (i.e., total annual salaries of up to KRW 80 million per employee).
- Exclude gains from the transfer of unsold newly-built housing in non-metropolitan areas, acquired

by Corporate Restructuring Real Estate Investment Trust (CR REIT) in 2025 from the scope of taxable gains subject to additional corporate income tax, provided the transfer occurs within five years of acquisition.

- Improve the procedures for withholding tax on interest income from government bonds and similar instruments by requiring domestic corporations to withhold income tax on such interest when the government bonds are deposited by the domestic corporation with an international central securities depository.

Comprehensive Real Estate Holding Tax Law

- Extend the period during which unsold housing in non-metropolitan areas is excluded from higher comprehensive real estate tax (acquisition deadline extended from December 31, 2025, to December 31, 2026).

Value Added Tax Law

- Extend the preferential treatment allowing deduction of a specified amount as input VAT for tax-free agricultural products and similar items are available until December 31, 2027, a two-year extension from December 31, 2025.

Law of the Coordination of International Tax Affairs (LCITA)

- Establish a new application period for the integrated controlled foreign corporation (CFC) taxation regime in allocations of covered taxes among constituent entities under Article 111(1)(5)(b) of the Presidential Decree of the LCITA, covering fiscal years beginning before December 31, 2025, and ending before June 30, 2027.

Updated SME Sales Thresholds Become Effective This September

The government has amended the Enforcement Decree of the Framework Act on Small and Medium Enterprises (SME), raising the thresholds for the three-year average of revenue used to determine SME status. The amendment was approved at the Cabinet meeting on August 26, 2025, and officially promulgated on September 1, 2025. Under the latest amendments, sales revenue thresholds have been increased for 16 out of 44 SME industries and 12 out of 43 small enterprise industries. The updated criteria apply to companies with a September fiscal year-end.

Updated Sales Revenue Criteria for 16 SME Industries

Industry	KSIC*	Maximum Average Revenue Threshold
1. Manufacture of pulp, paper, and paper products	C17	KRW180 billion (up from KRW150 billion)
2. Primary metal manufacturing	C24	
3. Electrical equipment manufacturing	C28	
7. Food manufacturing	C10	KRW120 billion (up from KRW100 billion)
8. Manufacture of chemicals and chemical products (excluding pharmaceuticals)	C20	
9. Manufacture of rubber and plastic products	C22	
10. Manufacture of fabricated metal products (excluding machinery and furniture manufacturing)	C25	
11. Manufacture of other machinery and equipment	C29	
12. Manufacture of motor vehicles and trailers	C30	KRW100 billion (up from KRW80 billion)
13. Manufacture of other transport equipment	C31	
14. Construction	F	
15. Wholesale and retail trade	G	KRW80 billion (up from KRW60 billion)
23. Manufacture of other products	C33	
26. Transportation and warehousing	H	
27. Information and communication	J	KRW80 billion (up from KRW60 billion)
34. Business facility management, business support, and rental services (excluding rental business)	N (excluding N76)	

* KSIC: Korea Standard Industry Classification

Updated Sales Revenue Criteria for 12 Small Enterprise Industries

Industry	KSIC*	Maximum Average Revenue Threshold
1. Manufacture of coke, briquettes, and petroleum products	C19	KRW14 billion (up from KRW12 billion)
2. Primary metal manufacturing	C24	
18. Transportation and warehousing	H	KRW10 billion (up from KRW8 billion)
19. Finance and insurance	K	
32. Wholesale and retail trade	G	KRW6 billion (up from KRW5 billion)
34. Water supply, sewage, waste management, and material recovery (excluding water supply services)	E(excluding E36)	
35. Real estate	L	KRW4 billion (up from 3 billion)
39. Repair of industrial machinery and equipment	C34	
40. Accommodation and food services	I	KRW1.5 billion (up from KRW1 billion)
41. Educational services	P	
42. Health and social welfare services	Q	KRW1.5 billion (up from KRW1 billion)
43. Repair and other personal services (excluding associations and organizations)	S(excluding S94)	

02

Changes in Tax Laws

Amended Presidential Decree of the Individual Consumption Tax Law

The amendment aims to extend by two months the temporary reduction in flexible tax rates of the individual consumption tax on Gasoline, diesel, and similar alternative fuels, until October 31, 2025 to ease the public's fuel cost burden. (Amended and proclaimed on August 29, 2025)

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

This amendment also aims to extend by two months the temporary reduction in flexible tax rates of the transportation, energy, and environment tax on gasoline, diesel, and similar alternative fuels until October 31, 2025 to alleviate the public's fuel expenses. (Amended and proclaimed on August 29, 2025)

03

Rulings Update

Clarification on the Acquisition Date of Land for Applying the Exclusion from Aggregate Taxation on the Comprehensive Real Estate Holding Tax

Under the Comprehensive Real Estate Holding Tax Law (CREHTL), a person (corporation or individual) who owns certain high-value real properties, such as land or residential property, as of June 1 each year is subject to comprehensive real estate holding tax. Article 104-19(1) of the Special Tax Treatment Control Law (STTCL) provides preferential tax treatment by excluding land acquired and held by a housing construction project operator for residential development from the aggregate taxation on comprehensive real estate holding tax, provided that the business plan under the Housing Act is approved within five years from the acquisition date. Article 104-19(3) further stipulates that if the business plan approval is not obtained within the five-year period, the exclusion from aggregate taxation would not apply, and the comprehensive real estate holding tax, as well as applicable interest, will be additionally imposed. A recent case addressed where, for land located in a land transaction permit zone, the acquisition date for determining the five-year period should be the final payment date of the acquisition price or the date the land transaction permit zone designation is cancelled.

The Supreme Court held that the acquisition date should be the final payment date of the acquisition price, not the date the land transaction permit zone designation is cancelled. The main grounds for the Supreme Court's decisions are as follows: 1) under the CREHTL and Local Tax Law (LTL), the taxpayer for property tax and the comprehensive real estate holding tax is the 'actual owner of the land', which further refers to the person who holds substantive ownership; under the LTL, for acquisition of property for consideration, the final payment date is considered the acquisition date for acquisition tax purposes, and consistently, for property tax and comprehensive real estate holding tax purposes, it is generally reasonable to regard the final payment date as the time when substantive ownership of land is acquired, unless there are other special circumstances; 2) even for land located within a land transaction permit zone, if permission is subsequently obtained or the designation is cancelled, the land purchase agreement becomes retroactively effective; taking this into account, the Court determined that substantive ownership should be considered as acquired on the final payment date. Accordingly, the Supreme Court overturned a lower court's decision that had treated the cancellation date of the land transaction permit zone designation as the acquisition date, reasoning that substantive ownership rights could not be exercised until the cancellation date.

Observation: The Supreme Court's decision indicates that, even if land within a land transaction permit zone cannot be fully utilized to generate profits until the designation is cancelled, whether the land should be excluded from the aggregate taxation on the comprehensive real estate holding tax should be determined by whether the business plan approval is obtained within five years from the final payment date, not from the cancellation date of the designation. Accordingly, housing construction project operators acquiring land in such zones must ensure that business plan approval is obtained within five years from the final payment date, as is required for ordinary land acquisitions.

Clarification on Local Acquisition Tax Return Filing and Penalties for Purchasers of Properties Later Subject to Higher Tax Rates

Under the Local Tax Law (LTL), corporations and individuals owning multiple homes (purchasers) are generally subject to a higher acquisition tax rate, rather than the normal tax rate, when acquiring residential properties. However, under the exclusion from the higher rate rule, a purchaser may apply the normal tax rate if the acquisition falls under certain prescribed cases, such as temporarily owning two homes until the former residence is sold or acquiring property for buy-to-rent public housing, provided specific conditions are met. If certain subsequent events that trigger recapture occur, such as failing to dispose of the former residence within three years or not using the property for its intended purpose for a prescribed period, the higher tax rate may be applied retroactively under Articles 28-2 and 28-5 of the Presidential Decree of the LTL. A key issue arises when the purchaser initially applies the normal tax rate, but is later found to have failed to meet the conditions for the exception, resulting in additional liability for the higher tax rate. The question in this case is whether the purchaser may file an acquisition tax return and pay the additional tax for the rate difference without penalties within 60 days from the date of the recapture-triggering event under Article 20(3) of the LTL, or whether the purchaser should file an amended tax return and pay the additional tax, including penalties for underreporting and late payment, calculated from the original acquisition date.

According to a recent authoritative interpretation by the Ministry of the Interior and Safety (MOIS), Article 20(3) of the LTL requires taxpayers who previously claimed non-taxation, tax exemptions or reductions, to file local tax returns and pay additional taxes within 60 days from the date of the recapture-triggering event, without incurring any penalty. However, the MOIS noted that under Article 2(1)(6) of the Special Local Tax Treatment Control Law, the term “special local tax treatment” is defined as tax rate reductions, exemptions, credits, or tax base deductions (including exclusion from higher tax rates), and each is treated as a separate concept. Therefore, where a property initially eligible for the normal rate under the exclusion rule later becomes subject to the higher rate due to a subsequent event, the additional tax for the higher tax rate is not considered a recapture of a tax reduction or exemption. As a result, Article 20(3) of the LTL which exempts penalties would not apply in cases where the higher rate becomes applicable as it is no longer eligible for the exclusion. Instead, this situation would be treated as a case where the purchaser underreported and underpaid the acquisition tax at the time of the original tax return filing, which triggers penalties (unlike cases involving local tax reductions or exemptions, which are not subject to penalty under Article 20(3)). Accordingly, if it is later found that the purchaser failed to dispose of a former residence, or use the property for the intended purpose, within the prescribed period, the purchaser should file an amended acquisition tax return and pay the additional tax, together with penalties for underreporting and late payments of acquisition tax, calculated for the period from the 60 days after the original acquisition date until the additional tax is paid. (*Property Tax Policy Division of the MOIS-1581,2025.6.5*)

Observation: It is important to note that, under current local tax law, corporations and multiple homeowners who acquire properties initially excluded from higher tax rates but later become subject to those rates for certain reasons are liable for the additional tax and penalties based on the original acquisition date once the disqualification is identified, as the taxpayer is considered to have underreported and underpaid the acquisition tax from the outset. The MOIS acknowledges the administrative burden and lack of predictability this creates for taxpayers. As a result, the MOIS has proposed an amendment to allow taxpayers to file and pay the difference in acquisition tax without penalty within 60 days from the event that triggers the higher tax rate. This proposal is included in the local government’s 2025 local tax reform plan, announced by the MOIS on August 29, 2025.

Whether the Parent's SME Grace Period Would Apply to Its Newly Established Subsidiary Not Meeting the Independence Criterion

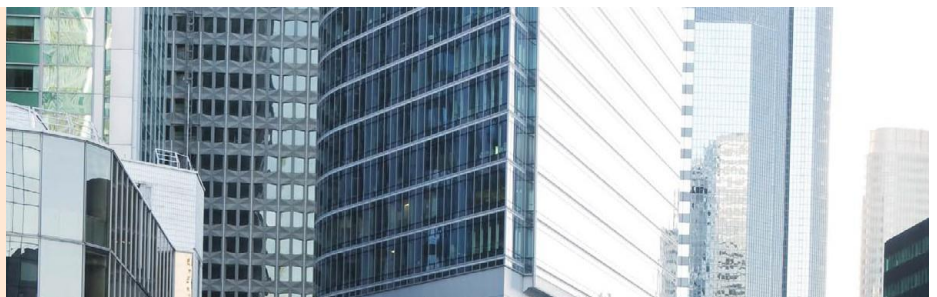
Under the Special Tax Treatment Control Law (STTCL), Korean companies that meet all prescribed requirements for small and mid-sized enterprises (SME) are eligible for various tax benefits, such as higher tax credit rates. One of these requirements is the independence criterion, which, among others, stipulate that the combined average revenue of a Korean parent company and its Korean subsidiary for the previous three years should not exceed the sales revenue threshold set forth in Article 3(1)(2)(c) of the Framework Act on SME. The STTCL also provides a grace period for Korean companies that initially qualified as SMEs, but later fail to meet certain requirements for SME due to business expansion, as prescribed in Article 2(2) of the Presidential Decree of the STTCL. In such cases, the Korean companies may continue to be treated as an SME for a grace period of six years (or eight years for companies listed on the Korea Stock Exchange or KOSDAQ), allowing continued eligibility for SME tax benefits during this period.

A recent case considered where a wholly owned subsidiary, newly established by a parent company during the parent's grace period, could benefit from the SME grace period if, at the time of its incorporation, it satisfied all SME requirements except the independence criterion (i.e., the combined average revenue of the parent company and its subsidiary exceeded the sales revenue threshold).

The National Tax Service, in its recent interpretation (*Seomyeon-2025-Beobin-0961, 2025.5.29*), clarified that the SME grace period would not apply to a Korean company established during its parent's grace period if the Korean company fails to meet the independence criterion in its first year. This interpretation indicates that the SME grace period is intended for companies that originally qualified as SMEs but subsequently lost that status due to factors such as business expansion (*Seomyeon-2023-Beobin-0150, 2023.5.8*). A newly established subsidiary that does not meet the SME requirements from the outset is not considered to have transitioned from SME to non-SME status, and therefore falls outside the scope of the SME grace period.

Observation: The legislative rationale for this independence criterion, which is based on the combined revenue, is to treat a parent company and its subsidiaries as a single economic entity by aggregating their revenues for the purpose of applying the SME sales revenue threshold. Although it could be argued that a subsidiary established during the parent's grace period should also benefit from the same grace period, the NTS's interpretation makes clear that the grace period is only available to entities that initially qualified as SMEs and later lost that status. Accordingly, a newly established subsidiary that fails to meet the SME requirements at the time of incorporation is not eligible for the SME grace period.

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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