

Samil Commentary

Korean Tax Update

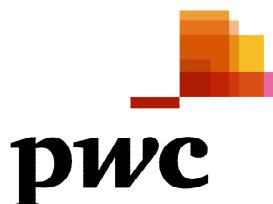
April 28, 2017

2017년 3월 30일 (“ ”) 2017년 3월 28일
4월 18일 .

가

2017년 3월 가 1,500 ~ 2,500 (1,000 ~ 2,000)
가 2%p (4~6% 6~8%), 1%p(4~6% 5~7%)
3~5%

가 가
500 1,000 ,
200 300
500 700 ,



SAMIL | 삼일회계법인

2016 6 30

2017

200 700
1 500

1

2014 7 8
2017 4 3

, 2016 9 7

"

"

•

• ()

12

• ()

가 ()

25%

10%

8%,

• ()

12%

• ()

10%

2016 8 11
2017 4 13

, 2017 3 2

"

"

가

가 (2014 8360, 2017. 3. 16.)

3 가

3

41 5 1 2
3 . (2016 55926, 2017. 3. 30.)

가

44 2 3

176 5

가

가
80 3 3
“ 가 가 ”
-36, 2017. 1. 8.).
가
80 3 2
“ . (

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