

韩国税收居民身份认定规则

一、个人

韩国税收居民个人是指住址在韩国境内，或在韩国境内的临时住所居住达到或超过183天的个人(所得税法案第1(2)章节)。

- 上述“住址”应根据居住关系的客观事实予以判定，例如：在韩国与家庭成员共同居住，或在韩国持有不动产(所得税法案中的强制执行法令第2(1)章节)。

- 上述“住所”是指个人长期居住的地方，同时与该地方相比，没有其他地方与该个人有更为紧密的居住联系。(所得税法案中的强制执行法令第2(2)章节)

判定个人为税收居民的标准：

(一) 满足下列任何一个条件的个人应视为在韩国拥有住址：

(1) 居住在韩国的个人，如符合以下情形之一，应视为在韩国拥有住址 (所得税法案中的强制执行法令第2(3)章节)

- ✓ 因工作关系在韩国连续居住达到或超过183天；或

✓ 由于工作或不动产等原因，与家庭成员共同在韩国居住而被认定为在韩国持续居住达到或超过 183 天。

(2) 在海外工作的公职人员、居民，以及被派遣到海外的韩国企业或境外子公司(仅限于由韩国企业直接或间接拥有该公司 100%股权)工作的高级管理人员或员工等，仍被视作韩国税收居民。(所得税法案中的强制执行法令第 3 章)

判定个人为非税收居民的标准

符合以下情形的个人，视为非居民个人：

居住或工作在海外的个人，拥有外国国籍或外国税收居民身份，在韩国无家人共同居住，并且由于其目前的工作和不动产状况，其不会返回韩国长期居住，应视为在韩国无住址。

根据习惯性住所判定韩国税收居民个人的特殊判定规则：

对于海外航线的机组人员或船员，如果其家人与其共同在韩国居住，或其在工作时间外通常居住在韩国，则该个人应视为在韩国境内有住所；如果上述居住地址在海外，则该个人应视为在韩国境内无住所。(所得税法案中的强制执行法令第 2(5)章)

二、实体

如公司、视作公司的实体（适用公司税或公司税法案）或其他实体（适用个人所得税或所得税法案）的总部、主要经营场所或实际管理机构位于韩国境内，则该实体被视为韩国税收居民。（公司税法案第 1（1）章节，所得税法案第 2（3）章节）

三、不视为税收居民的实体

信托被视为税收透明体，由收取信托利润的受益人承担纳税义务并申报纳税（所得税法案第 2-2（6）章节，公司税法案第 5 章节）。

由个人组成的联营企业（joint business），包括由个人组成的组织（associations）若满足以下条件，由其参与联营的每个人承担纳税义务并申报纳税（即该实体本身视为税收上的透明体），除此之外的其他情形则由联营企业本身（由一个联营合伙的代表人）承担纳税义务并进行申报（所得税法案中的强制执行法令第 3(2) 章）

- 在联营企业内部存在协商一致的利润分配方式或利润分配比率。

- 尽管没有协商一致的利润分配方式或利润分配比率，但已证明利润实际是在成员之间进行分配。

对于公司型投资基金，由该实体承担纳税义务并申报纳税；同时，对于信托或合伙型投资基金，由于其为税收上透明体，因此由投资人各自承担纳税义务（公司税法案第 2(1)

和 51 (2) 章节、所得税法案第 17 (1) 章节、所得税法案中的强制执行法令第 26-2 章节)。

对于适用前述第二部分的某些实体(无限合伙公司、有限合伙公司等), 如其满足特定条件的同时该纳税人自己选择作为税收透明体, 则由其合伙人各自承担纳税义务并申报纳税。(特殊税务处理控制法案第 100-15 章节和 100-16 章节)。

四、联系方式

Deputy Director Mr. Kim Jae-San (responsible for Tax Policy),

International Tax Policy Division,

Tax and Customs Office,

Ministry of Strategy and Finance (MOSF)

Phone: +82 44 215 4332

Deputy Director Ms. Lee Jee-Min (responsible for

International Cooperation),

Tax Treaties Division,

Tax and Customs Office,

MOSF

Phone: +82 44 215 4354

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Administraion),

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韩国纳税人识别号编码规则

一、纳税人识别号介绍

韩国的纳税人识别号 (TIN) 分为两种: 居民登记号 (Resident Registration Number) 和商业登记号 (Business Registration Number)。

1. 居民登记号由韩国内政部向居住在韩国的韩国公民发放, 并作为居民个人的纳税人识别号, 在其雇主代扣代缴个人工资薪金所得税或个人申报所得、转让、继承和赠予税时使用。

2. 个人若从事商业活动, 则应向所在地主管税务局的局长处申请取得商业登记号, 并以其作为纳税人识别号用于申报增值税时使用。

3. 公司若从事商业活动, 则应向所在地主管税务局的局长申请并取得商业登记号, 并以其作为纳税人识别号进行所登记全部税种的纳税申报。

是否为所有税收居民自动发放纳税人识别号

个人: 是

实体: 是

二、纳税人识别号编码规则

1. 商业登记号

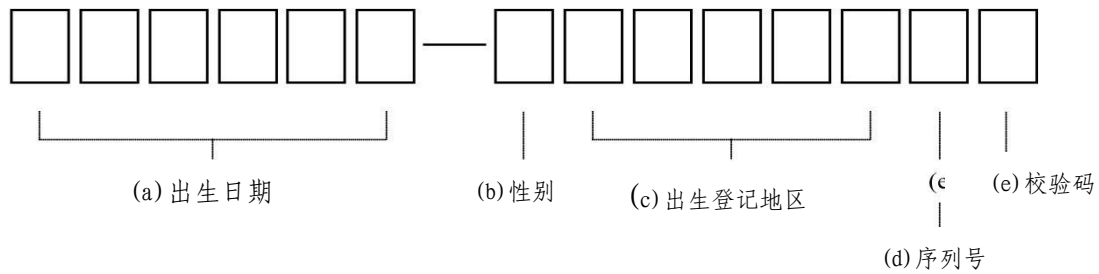
商业登记号由 10 位数字组成 (XXX-XX-XXXXX)，规则如下表所示：

左边 3 位数字	中间 2 位数字	右边 5 位数字中的前 4 位数	右边 5 位数字中的最后 1 位数
101-999 之间连续分配	用来区别个人和公司，分配规则如下： 1) 01-79: 应缴纳增值税的个人独资企业 2) 90-99: 免增值税的个人独资企业 3) 89: 非法人宗教组织 4) 80: 非法人组织，不包括宗教团体 (89) 5) 81, 86, 87, 88: 公司总部机构 6) 82: 非营利组织的总部或分支机构 7) 83: 国家，地方政府或政府部门 8) 84: 外国公司总部，	0001-9999 之间连续分配	校验码，核对前 9 位数字是否输入有误

	分支机构或联络处		
	9) 85: 公司分支机构		

2. 居民登记号

居民登记号由 13 位数字组成 (XXXXXXXX-XXXXXXX), 规则如下:



a. 出生日期 (左边 6 位数字)	b. 性别 (右边 7 位数字的第 1 位数字)	c. 出生登记地区 (右边 7 位数字的第 2-5 位数字)	d. 序列号 (右边 7 位数字的第 6 位数字)	e. 校验码 (右边 7 位数字的最后 1 位数字)
由个人出生日期构成(年年月月日日)。例如:某人出生于	识别个人的性别: 1) 如果出生于 2000 年前, 1 表示男性	由个人出生登记地区编码构成	个人在出生地区的登记序列号	校验码, 核对前 12 位数字是否输入有误

1985 年 1 月 2 日, 此 6 位数字 为: 850102	2 表示女性 2) 如果出生 于 2000 年之 后, 3 表示男性 4 表示女性			
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三、如何找到纳税人识别号

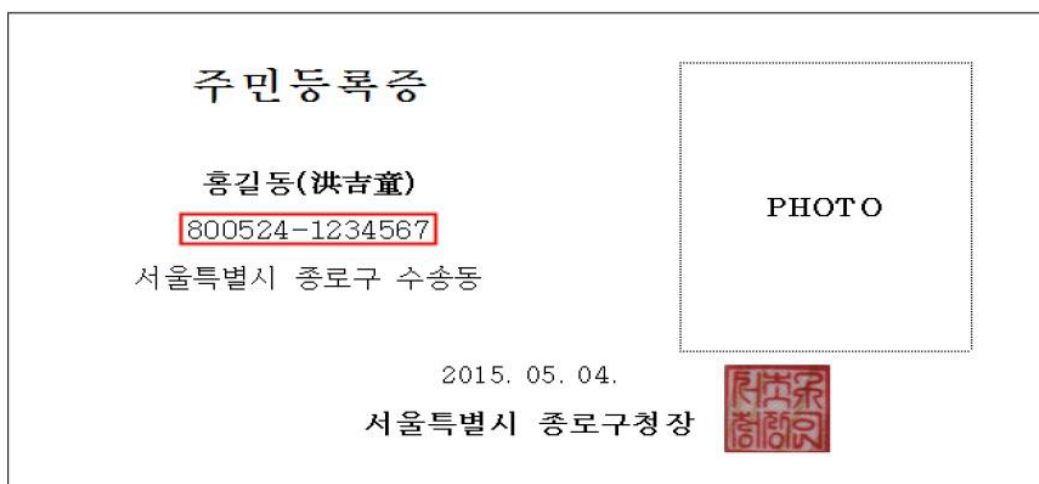
1. 概述

韩国居民登记号可根据由其所在地政府部门签发的个人居民登记卡 (Resident Registration Card) 或护照进行验证; 商业登记号可在当地主管税务机关颁发的商业登记执照 (Business Registration Certificate) 上找到。

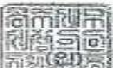
2. 居民登记号

韩国居民登记号显示在韩国内政部颁发的居民登记卡上。(下图红色框内)

<居民登记卡>



<商业登记执照>

사 업 자 등 록 증	
등록번호 :	123-45-67890
법인명 (단체명) :	≪ Corporation Name (Entity Name) ≫
대 표 자 :	≪ Representative ≫
개업년월일 :	년 월 일 법인등록번호 :
사업장 소재지 :	세종특별자치시
본점소재지 :	세종특별자치시
사업의종류 :	<input checked="" type="checkbox"/> 임대 부동산 <input type="checkbox"/> 중역 임대
교부사유 :	
사업자단위과세 적용사업자 여부 :	여() 부(<input checked="" type="checkbox"/>)
전자세금계산서 전용메일주소 :	
20 년 월 일	
세무서장 	

四、国内网站信息

更多有关信息请参见:

<http://www.nts.go.kr/eng/index.asp>

http://www.nts.go.kr/info/info_01_01.asp

五、联系方式

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Offshore Compliance Division,

International Tax Management

National Tax Service

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资料来源：

韩国税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Korea-Tax-Residency.pdf>

韩国纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Korea-TIN.pdf>

Korea - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

A resident refers to a person who holds his address in Korea or has held his temporary domicile in Korea for 183 days or more (Article 1 (2) of Income Tax Act).

- The address shall be determined by the objective facts of living relationship, such as the existence of a family living together in Korea and of the property located in Korea (Article 2 (1) of Enforcement Decree of the Income Tax Act).

- The term “domicile” means the place where a person has lived for a long time besides his/her address, and in which there is no general living relationship as close as an address (Article 2 (2) of Enforcement Decree of the Income Tax Act).

Criteria for Individuals to be considered a tax resident:

(1) Where a person who lives in Korea falls under any of the following subparagraphs, he/she shall be deemed to have his/her address in Korea (Article 2 (3) of Enforcement Decree of the Income Tax Act).

1. When a person has an occupation which requires him/her to continually reside in Korea for 183 days or longer; and

2. When a person has family members living with him/her in Korea, and is deemed to continually reside in Korea for 183 days or longer in view of his/her occupation or property status.

(2) Public officials or residents working overseas, or executives or employees dispatched to places of business abroad of a domestic corporation or foreign subsidiaries (limited to cases where an investing domestic corporation has invested directly or indirectly 100/100 of the total issued equity stocks or equity investment shares), etc. shall be deemed as residents (Article 3 of Enforcement Decree of the Income Tax Act)

Criteria for Individuals not to be considered a tax resident:

When a person living or working overseas with a foreign nationality or denizenship under foreign laws has no family living together with him/her in Korea and is not deemed to return home again to reside mainly in Korea in view of his/her occupation or property status, he/she shall be deemed to have no address in Korea.

Determination of residents based on his/her usual domicile:

In cases of a crew member of a vessel or aircraft serving an overseas route, if the domicile of his/her family living together with the relevant crew member, or his/her usual domicile in the period other than duty hours, is located in Korea, the address of relevant crew member shall be deemed to be in Korea; and when such place is located overseas, the address of the relevant crew member shall be deemed located overseas (Article 2 (5) of Enforcement Decree of the Income Tax Act).

Section II - Criteria for Entities to be considered a tax resident

A corporation, corporation-deemed entity (corporation taxation; corporation tax act applies) or other entities (individual taxation; income tax act applies) with its headquarters, main office or actual business management place located in the Republic of Korea are deemed to have a tax residence in the Republic of Korea (Article 1 (1) of Corporation Tax Act, Article 2 (3) of Income Tax Act)

Section III - Entity types that are as a rule not considered tax residents

Trust is treated as a fiscally-transparent entity and the beneficiary to receive the profits of the trust is liable to pay taxes and report (Article 2-2 (6) of Income Tax Act, Article 5 of Corporation Tax Act)

Where a joint business including associations of which members are individuals satisfies the following criteria, its joint businessmen are liable to pay taxes and report (an entity is treated as a fiscally transparent entity), and in other cases an association (a representative joint businessman) is liable to pay taxes and report (Article 3(2) of Enforcement Decree of the Income Tax Act)

- There is an agreed method of distributing profits or profit distribution ratio among joint businessmen.
- Although no agreed method of profit distribution or profit distribution ratio is available, it is identified that the profits of the association are actually distributed among its members.

In the case of corporate type investment fund, the relevant entity is liable to pay taxes and report while in the case of trust type or association type investment fund, investors are liable to pay taxes and report since it is treated as a fiscally transparent entity (Article 2(1) and Article 51(2) of Corporation Tax Act, Article 17(1) of Income Tax Act and Article 26-2 of Enforcement Decree of Income Tax Act)

Among entities to which Section II (unlimited partnership company, limited partnership company, etc.) applies, an entity satisfying certain criteria is treated as a fiscally transparent entity based on the taxpayer's election and its members have the

duty to report and pay taxes (Articles 100-15 and 100-16 of Special Tax Treatment Control Act)

Section IV - Contact point for further information

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Deputy Director Ms. Choi Jae-Hyun (responsible for Tax Administration),
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International Tax Management,
National Tax Service
Phone: +82 44 204 2877

Korea - Information on Tax Identification Numbers

Section I – TIN Description

In Korea, two types of Tax Identification Number (TIN) are used for filing tax returns: a Resident Registration Number and a Business Registration Number.

1. A Resident Registration Number, which is issued by the Ministry of Interior to a Korean citizen residing in the country, should be used as his or her TIN when a corporation withholds taxes from its employee's wages and salaries or an individual files tax returns for income, transfer, inheritance and/or gift.
2. An individual starting a business should obtain a Business Registration Number from the head of a district tax office in his or her jurisdiction and use the number as his or her TIN for filing added-value tax returns.
3. Likewise, a corporation starting a business should obtain a Business Registration Number from the head of a district tax office in its jurisdiction and use the number as its TIN for all tax returns, including corporate tax returns, that are filed.

Automatic issuance of TINs to all residents for tax purposes:

Individual: Yes

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): Yes

If no, instances where Entities are not being automatically issued a TIN are:

Section II – TIN Structure

1. Business Registration Number

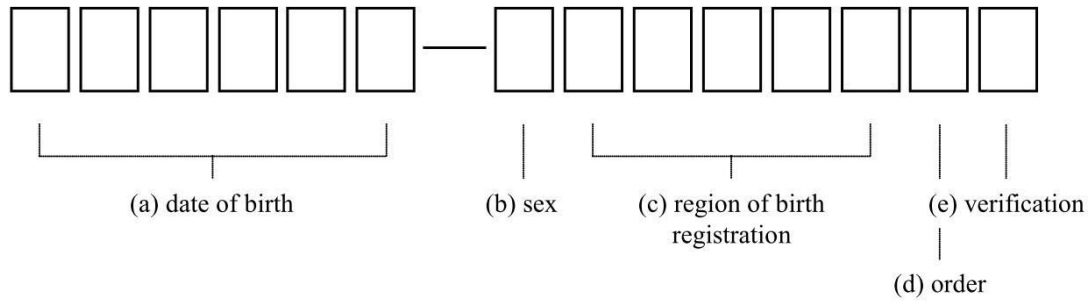
A Business Registration Number consists of 10 digits (XXX-XX-XXXXX) and is assigned based on the following criteria:

Three-digit on the left	Two-digit at the center	First four digits of the five-digit on the right	The final digit of the five-digit on the right
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<p>They are serially assigned a three-digit number between 101 and 999</p>	<p>It makes distinction between an individual and a corporation and is assigned based on the following criteria:</p> <ul style="list-style-type: none"> ① 01-79: sole proprietor liable for value-added tax (VAT) ② 90-99: sole proprietor exempted from value-added tax (VAT) ③ 89: non-corporate religious organization ④ 80: non-corporate organization excluding religious group (89) ⑤ 81, 86, 87, 88: head office of a for-profit corporation ⑥ 82: head or branch office of a non-profit corporation ⑦ 83: country, local government or local government association ⑧ 84: head, branch or liaison office of a foreign corporation ⑨ 85: branch office of a for-profit corporation 	<p>They are serially assigned a four-digit number between 0001-9999</p>	<p>It checks for any errors entered in the first nine digits.</p>
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2. Resident Registration Number

A Resident Registration Number consists of 13 digits (XXXXXXX-XXXXXXX) and is assigned based on the following criteria:



(a) date of birth (six-digit on the left)	(b) sex (first digit of the seven -digit on the right)	(c) region of birth reg. (next four digits of the seven-digit on the right)	(d) order (sixth digit of the seven-digit on the right)	(e) verification (final digit of the seven-digit on the right)
It is made up of an individual's date of birth (yymmdd). E.g.) For a person born on January 2, 1985, the first six-digit would be: 850102	It identifies the sex of the individual: ① if born before 2000, 1 for male 2 for female ② if born after 2000, 3 for male 4 for female	They are the area code of the region in which his or her birth was registered.	It is the order in which the birth was registered in the region.	It checks for any errors entered in the first 12 digits.

Section III – Where to find TINs?

1. Overview

A Resident Registration Number of an individual can be verified from his or her resident registration card or passport issued by the local government in his or her jurisdiction. The Business Registration Number of a person or a corporation is given in its business registration certificate issued by the district tax office in its jurisdiction.

2. Resident Registration Number

A Resident Registration Number is displayed on the front side of a Resident Registration Card issued by the Ministry of Interior. (See the red box.)

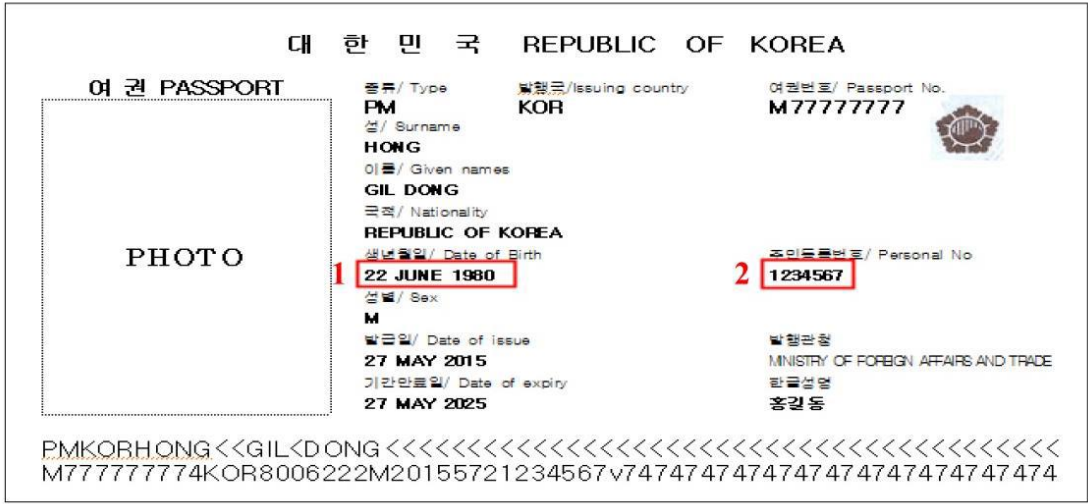
< Resident Registration Card >



The seven-digit on the right of a Resident Registration Number can be found in the first page of a passport issued by the Ministry of Foreign Affairs as shown below (see the red box 2). A complete Resident Registration Number may be obtained by first adjusting the person’s date of birth into a “yymmdd” format (see the red box 1) and then combining it with the last seven-digit of the registration number.

The Resident Registration Number according to the passport shown below is 800622-1234567.

< Passport >



3. Business Registration Number

A Business Registration Number can be found on the front side of a Business Registration Certificate issued by the National Tax Service. (See the red box.)

< Business Registration Certificate >

사업자등록증

등록번호 : 123-45-67890

법인명 (단체명) : < Corporation Name (Entity Name)

대표자 : < Representative

개업년월일 : 년 월 일 법인등록번호 :

사업장소재지 : 세종특별자치시

본점소재지 : 세종특별자치시

사업의종류 : 임대 부동산 중의 임대

교부사유 :

사업자단위과세 적용사업자 여부 : 여() 부()

전자세금계산서 전용메일주소 :

20 년 월 일

세무서장



Section IV – TIN information on the domestic website

For further information, please visit:

<http://www.nts.go.kr/eng/index.asp>

http://www.nts.go.kr/info/info_01_01.asp

Section V – Contact point for further information

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