

# Request for Tax Refund by Application of Reduced Tax Rate

(Front)

Filing No.	Filing Date	Processing Period: 6 months
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Applicant	① Name	② Name of Representative
	③ Taxpayer ID No.	④ Telephone No. in Korea
	⑤ Country of Residence	⑥ Country Code
	⑦ Address	

Attorney-in-Fact	⑧ Name of Individual or Corporation	⑨ Telephone No.
	⑩ Address	

Withholding Obligor	⑪ Name of Individual or Corporation	⑫ Taxpayer ID No.
	⑬ Competent District Tax Office	⑭ Telephone No.
	⑮ Location	

Contents of Request	
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The Applicant hereby submits a Request for Tax Refund by Application of Reduced Tax Rate as above pursuant to Article 98-6(4) of the Corporate Income Tax Law.

Applicant

(Signature or Seal)

Attorney-in-Fact

(Signature or Seal)

To: Chief of [ ] District Tax Office

※ Attachment	<ol style="list-style-type: none"> <li>1. Application for Entitlement to Reduced Tax Rate under Article 138-7(1) of the Enforcement Decree of the Corporate Tax Law ("CITL-ED")</li> <li>2. Certificate of residence issued by the competent authority of the beneficial owner<sup>1</sup>'s country of residence</li> <li>3. If a certificate of residence from the competent authority cannot be obtained: <ol style="list-style-type: none"> <li>(1) Documents issued by government of resident country similar to certificate of company registry which verifies name and address of company</li> <li>(2) A pension, fund or overseas investment vehicle falling under any one of the items under Article 138-7(5) of the CITL-ED: Documents substantiating the relevant facts</li> <li>(3) Government institution or others: Government-issued documents verifying the substance of the investor or any other equivalent documents</li> </ol> </li> </ol>	Handling Fee
		None

<sup>1</sup> In Korean, the term 'beneficial owner' is literally translated as 'substantive owner.' For the purpose of English translation of this application, we used the term 'beneficial owner' instead of 'substantive owner' since it is more widely used term for international standards and the two terms are essentially not different from one and other in its context.

## Filing Instruction

1. This Form shall be submitted by a beneficial owner, if the beneficial owner, to whom the reduced tax rate under the applicable tax treaty was not initially applied, wishes to request for a tax refund by applying the reduced tax rate under the tax treaty.
  2. Item ①. Enter the Applicant's full name in English or initials with its full name in parentheses
  3. Item ②. If the representative is a foreigner; please enter his/her full name in English as shown in his/her passport.
  4. Items ③ and ⑫. Enter the investment registration number from the investment registration certificate. In the absence of such number, enter the Applicant's taxpayer ID No. issued by the tax authority of its residence country (enter the Applicant's Korean taxpayer ID No. if it is issued by the district tax office).
  5. Item ④ Enter current telephone number including the country code and area code, if any.
  6. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
  7. Item ⑦. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
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