

Application for tax exemption on interest income **from investment in Government Bonds and Monetary Stabilization Bonds**
 capital gains

[For use in the case where a qualified foreign intermediary (QFI) receives application for tax exemption from income recipient (investor) and submits it to the Director of the competent district tax office]

※ Place a check mark in the appropriate box .

Qualified Foreign Intermediary, etc.	①Name of Corporate Entity (Trade Name)			
	②Legal Representative (Full Name)			
	③Taxpayer ID No.		④Date Approved	
	⑤Address			
	⑥Country of Residence		⑦Resident Country Code	
Income Payer	⑧Name of Corporate Entity (Trade Name)	(Korean)	(English)	
	⑨Legal Representative (Full Name)			
	⑩Taxpayer ID No.		⑪Phone No.	
	⑫Address or Location			

I hereby submit the application for income tax exemption in accordance with Article 119-3 (3) of the Income Tax Act and Article 179-4 (2) 3 or Article 179-4 (3) 2 of the Enforcement Decree of the same Act.

Year Month Day

Applicant Qualified Foreign Intermediary (Signature or Seal)
 (via) Income Payer (Signature or Seal)

To: **Director of District Tax Office**

Attorney-in-fact	⑬Type of Attorney-in-fact	<input type="checkbox"/> Tax Agent	<input type="checkbox"/> Other
	⑭Name of Attorney or Corporate Entity		
	⑮Taxpayer ID No.		
	⑯Address or Location of Business		
	⑰Competent Tax Office		⑱Phone No.

I hereby confirm the receipt of the application for tax exemption on interest income and capital gains from investment in GB and MSB.

Year Month Day

Director of District Tax Office



Attached Documents	Statement of Transactions and Holdings of Government Bonds and Monetary Stabilization Bonds(For Qualified Foreign Intermediary, etc.) [Form 19-14(2)]
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Filing Instructions

1. This form is intended for use by entities approved by the Commissioner of National Tax Service as qualified foreign intermediary, etc. (“QFI”) to collect and submit applications (as well as to amend those already submitted) from a non-resident seeking tax exemption on interest income or capital gains from investment in GB and MSB under Article 179-4 (2) or (3) of the Enforcement Decree of Income Tax Act.
 2. For ①Name of Corporate Entity”, enter the full name of QFI in English.
 3. “③, ⑩ and ⑮Taxpayer ID No.”. Enter the number as instructed below:
 - A. If the person is a business registered in Korea: Business Registration Number
 - B. If the person does not have a business registered in Korea and is a(an):
 - 1) Foreign corporation: Corporate Legal Entity Identifier(LEI), Business Registration number on the Certificate of Registration of a Foreign-Invested Enterprise(IRC)
 - 2) Overseas Korean who has a foreign citizenship: Overseas Korean Registration Number on his/her Korean Resident Card
 - 3) Foreign national: Foreign Resident Registration Number(in case of an attorney-in-fact, date of birth) if he/she is registered as a foreign resident in Korea. If he/she is not, passport number and birth date or Taxpayer Identification Number issued by the country of residence.
 - 4) Korean national or Overseas Korean who maintains Korean citizenship: Korean Resident Registration Number (in case of an attorney-in-fact, date of birth)
 4. “⑤Address”. Enter the address in the following order: a street number, a street name, a city, a state, a country and a postal code.
 5. “⑥Country of Residence” and “⑦Resident Country Code”. Enter the country abbreviation and code according to the International Organization for Standardization (ISO) Country Codes.
 6. For “⑧Name of Corporate Entity (Trade Name)”, enter in both English and Korean the name of the corporate entity if the income payer is a corporation, and a trade name if the income payer is an individual. For “⑨Legal Representative (Name)”, enter the name of the legal representative or the business operator.
 7. For “⑫Address or Location”, enter the address of the income payer’s head office (place of business), or in case where there is no place of business, the income payer’s address.
 8. Fill in ⑬~⑰ when an attorney-in-fact files an application on behalf of the applicant. When the attorney-in-fact is not a “tax agent” as defined in Article 82 of the Framework Act on National Taxes, the application must be accompanied by a Power of Attorney and its Korean translation confirming a principal-agent relationship.
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