According to corporate tax lawsupportdetailgeneral corporationsmall businessentertainment expensesLimit (Act §25) (Special Provisions Act §136)- Acceptable limit: ①＋②

① Basic amount 12 million won② Import amount × Importamount application rate

0.03% to 0.2% - Acceptable limit: ①＋②① Basic amount: 36 million won② Left wing

Retroactive deduction of lossNot applicablein choicepossible byInstallment period (Act §64)Payment due dateWithin 1 month from the date of elapsePayment due dateWithin 2 months from the date of elapse