Assistance under the Special Tax Limitation ActFor my useOne and a alf lawful peopleSmall and medium-sized businessesTax exemption for start-up SMEs (§6 of the Special Law)Not applicable50 (75, 100) percent reduction in corporate income tax for the first year of income after founding (after confirming the venture company ) and for the next 4 years\* See p.358 Calculating the amount of deductible taxSpecial tax relief for small and medium-sized enterprises (§7 of the Special Act)\* 2005.1.1. From the first business year onwards, the change from the head office standard to the business location ( (if the head office is located in the metropolitan area , all Considering the business place as a metropolitan area, the reduction rate is applied)Not applicablecategory location Industry Reduction rateCattlemetropolitan areaManufacturing, etc.20Budget gas station20 Doso, medical industry 10Customs clearance agent , etc.10Outside the metropolitan areaManufacturing, etc.30 Budget gas station20Wholesale & Retail, Medical Industry10Customs clearance agent , etc.15 Medium-term upmetropolitan areaKnowledge-based industry10 Budget gas station10Outside the metropolitan area Manufacturing, etc.15Budget gas station15Wholesale and retail medical industry 5

Customs clearance agent , etc.7.5\* Limit) Small , medium-sized enterprises : 100 million won (excluding discount gas stations )- When the number of permanent workers : 100 million won - reduced number of people \* 5 million won\* Discount gas stations : Special application until '22-'23

Tax credit for win-win payments (§4 of §7 of the Special Law)A medium-sized business is the same as a small business\* ’18.1.1.From those who pay in the tax year commencing thereafter- When a small and medium-sized company pays a purchase price to a small or medium-sized company through a win-win payment system• Payment amount within 15 days × 0.5%• Payment amount within 16 to 30 days ×0.3%• Payment amount within 31 to 60 days ×0.15%\* Limit: 10% of corporate income tax