detailgeneral corporationsmall businessMetropolitan areaFor companies relocating factoriesTax reduction, etc. (Article 63 of the Special Taxation Act)Small and Medium Business Departmentsame- 100% for the tax year in which income is first accrued after the transfer date and for the next 6 years (4 years),50% for the next 3 years (2 years)

\* If there is no factory, §63-2 (Corporate head officeReduction for relocation outside the metropolitan area) appliedMetropolitan areaFor corporations moving their headquarters out of the countryTax reduction, etc. (Article 63-2 of the Special Tax Act)Small and Medium Business Departmentsame- 100% for the tax year in which income is first accrued after the transfer date and for the next 6 years (4 years),50% for the next 3 years (2 years)\* Consumer service industry, real estate rental, brokerage, and sales,Excluding construction industry, etc.Agricultural and industrial complexTax reduction for resident companies, etc. (Article 64 of the Special Taxation Act) - For Korean nationals who are engaged in a project to develop rural income sources within an agricultural-industrial complex, the year of first income generation and50% corporate tax reduction for the next four years - left side

- Initial income when moving into a special support area for local small and medium-sized businesses50% corporate tax reduction in the year of occurrence and for the following four yearssmall businessBefore factory relocationSpecial provisions for taxation (Article 85-8 of the Special Taxation Act) Not applicable - Small and medium-sized enterprises that have operated a factory for more than 2 years are in the metropolitan area overconcentration control area.If the factory is transferred for relocation outside, the equivalent amount of the transfer gain is deferred for 5 years and then the equivalent amount is included in the profits for 5 years.crisis areaTax reduction for my start-up business (Article 99-9 of the Special Taxation Act)- For medium-sized and large companies, the following limits: accumulated investment amount50% + Number of full-time workers×15 million won (20 million won for youth, etc.)- 100% discount for 5 years, 50% discount for the next 2 years- A company starting a business in an area with an employment or industrial crisis and starting a business within a designated period.Minimum tax (Article 132 of the Special Tax Act)The larger amount between ①･② ②various After reductiontax amount② Before reductionTax base × minimum tax rate-left side\* Differential application of minimum tax rates for small and medium-sized businesses and general businessesdivisiontax base'10 years'11~'12'13'14~

small business Includes 4 years grace period7%7%7%7%general companygrace periodafter1st to 3rd year-8%8% 8%grace periodafter4th to 5th year-9%9%9%10billionbelow10%10%10%10%100 billionbelow11%12%12%100 billionover14%14%16%17%