Before revision ▢ Tax reduction requirements for corporations relocating their headquarters

outside the metropolitan area ○ A corporation whose headquarters was relocated to a regional area that meets all of

the following requirements:- ➊ Headquarters operated in the metropolitan overpopulation control area for more than 3

years - ➋ Within 2 years before or after starting business outside the metropolitan areaTransfer of headquarters within

the metropolitan overconcentration control area (including conversion to uses other than headquarters) <addition>

Revision ▢ Investment and employee requirements regulations Regulations on minimum investment amount and

staffing standards(Same as left) - ➌ Relocated headquarters investment amount of KRW 1 billion + number of

employee Meets the 20 person standard ● Determination of investment amount and number of

employeesstandarddivision Judgment criteria investamount By enforcement ruleFor business assets specified

○ investtotal amount ○ workpersonnel For head office workFull-time employees engaged＊ Applicable if the number of employees does not meet the standard after applying the reduction

Exclusion of exemption from taxation year\* 2022.12.31.Applies from the time the head office is relocated to a regional area.