❙ National Tax Service Notice No. 2022-9 (April 1, 2022) Notice on the method of recording the operation of business vehicles Pursuant to the delegation of Article 27-2, Paragraph 2 of the Corporate Tax Act, Article 50-2, Paragraph 5 of the Enforcement Decree of the same Act, and Article 27-2, Paragraph 3 of the Enforcement Rules of the same Act, the method of recording the operation of business passenger vehicles is hereby revised and announced as follows. . April 1, 2022 Commissioner of the National Tax Service Article 1 (Purpose) This notice applies to business passenger vehicles delegated to the Commissioner of the National Tax Service under Article 27-2 (2) of the Corporate Tax Act, Article 50-2 (5) of the Enforcement Decree of the same Act, and Article 27-2 (3) of the Enforcement Rules of the same Act. The purpose is to determine the driving record method. Article 2 (Driving record method and format) The method of recording the operation of a business vehicle is to fill out the attached form, “Business Passenger Vehicle Driving Record,” which includes the vehicle type, vehicle registration number, date of use, user, and operation history on the attached form. It can be written in the following format. Article 3 (Clarification of Business Purpose) Upon request from the tax office, a corporation must explain its business purpose through business vehicle management regulations, business trip orders, etc. Article 4 (Review Deadline) Pursuant to the “Regulations on the Issuance and Management of Directives, Rules, etc.” (Presidential Directive No. 334), changes in laws and actual conditions after the issuance of this notice will be reviewed to abolish, revise, etc. this notice. The deadline for taking action is March 31, 2025. Supplementary Provisions (National Tax Service Notice No. 2022-9, April 1, 2022) Article 1 (Enforcement Date) This notice shall enter into force from the date of its announcement. Article 2 (Abolition of previous notice) The previous “Notice on the method of recording the operation of passenger vehicles for business use” (National Tax Service Notice No. 2019-16) is abolished.