Division Grace period 1. Land for new construction of buildings or facilities 5 years from the date of acquisition 2. Real estate for sale acquired by a corporation whose main business is real estate sales 5 years from the date of acquisition 3. Other real estate \*It is a factory site pursuant to the provisions of Article 2, Paragraph 1 of the Act on Activation of Industrial Clusters and Factory Establishment. Or, if the factory construction planning period in the business plan approved under the Small and Medium Enterprise Startup Support Act exceeds 5 years, the relevant factory construction planning period.