taxable assets Tax rate 2013.1.1.∼ 2013.12.31. transferable assets 2014.1.1.∼ 2020.12.31. transferable assets 2021.1.1. subsequently transferred assets (1) Non-commercial land 30% (40% unregistered) 10% (40% unregistered) 10% (40% unregistered) (2) House, villa 20% 20% (40% unregistered) (3) Member occupancy rights and sale rights - 20% \* If a small or medium-sized business pursuant to §25①(1) of the former Corporate Tax Act transfers (2) a house or (3) non-business land (excluding unregistered land, etc.) by December 31, 2015, corporate tax on capital gains from land, etc. No additional taxation (Proviso to Article 8 of the Supplementary Provisions of the Corporate Tax Act, Act No. 12166, January 1, 2014). \* When one asset falls under two or more tax rates, the highest tax rate is applied. \* The tax rate applied in addition to the basic tax rate (10%~25%) for corporate housing and villa transfer gains is increased by 10% → 20% (starting from transfers in 2021) \* Gains from the transfer of corporate member occupancy rights and pre-sale rights are included in the taxable list, and an additional 20% is applied to the basic tax rate (10%~25%) (starting from transfers in 2021)