category Non-taxation details (Articles of the Restriction of Special Taxation Act) 1. Country. local government Exemption (Article 4(1) of the Special Agricultural Tax Act) ① Reduction or exemption for the state (including foreign governments), local governments, or local government associations 2. Farmers and fishermen Exemption for related organizations (Special Agricultural Tax Act §4(2)) (Law §4 ① )1 ① Exemption from corporate tax for agricultural cooperative corporations, etc. (Article 66 of the Special Provisions Act) ② Exemption from corporate tax for English cooperative corporations, etc. (Article 67 of the Special Provisions Act) ③ Exemption of corporate tax for agricultural corporations, etc. (Article 68 of the Special Provisions Act) ④ Special taxation of corporate tax for partnership corporations, etc. (Article 72 ① of the Special Taxation Act ) \* §72 of the Restriction of Special Taxation Act ① (1) credit union, Saemaeul Geumgo, (5) small and medium-sized business cooperative, etc., (8) Consumer cooperatives, etc. are exempt from taxation. ⑤ Reduction of corporate tax on forest development income (Article 102 of the Special Provisions Act) ⑥ Exemption from taxation, including corporate tax, on subsidies under the Fisheries Agreement (Article 104-2 of the Special Fishing Act)