Category Non-taxation details (Articles of the Restriction of Special Taxation Act) 3. For small and medium-sized businesses Exemption (Act§ 4(3) of the Special Agricultural Tax Act) ① Tax reduction for start-up small and medium-sized businesses, etc. (Act§ 6 of the Special Taxation Act) ② Special tax reduction for small and medium-sized businesses (Act§ 7 of the Special Taxation Act) 4. Non-resident, foreign corporation Reduction (Act§ 4(5) of the Special Agricultural Tax Act) ① Among the reductions for interest income, etc. under §21 of the Restriction of Special Taxation Act, reductions for non-residents or foreign corporations (Special Taxation Act §21) 5. Technology and human resources development; National competitiveness, including public projects Ensuring efficient national economy operate (Agricultural Special Tax Act §4(12)) (Law §4 ⑥ (1)) ① Tax deduction for research and human resource development expenses (Act§ 10 of the Special Tax Act) ② Special taxation provisions for research and development-related contributions (Act§ 10-2 of the Special Taxation Act) ③ Tax reduction on technology transfer income (Act§ 12 of the Special Tax Act) ④ Corporate tax reduction for high-tech companies located in special research and development zones (Act§ 12-2 of the Special Act) ⑤ Tax exemption on stock transfer gains of small and medium business startup investment companies, etc. (Act§ 13 of the Special Taxation Act) ⑥ Special taxation provisions for small and medium-sized enterprises maintaining employment (Act§ 30-3 of the Special Taxation Act ) ⑦ Special taxation provisions for small and medium-sized businesses converting to business (Act§ 33 of the Special Taxation Act) ⑧ Tax reduction, etc. for companies relocating factories outside of the metropolitan area (Act§ 63 of the Special Tax Act) ⑨ Tax reduction, etc. for corporations relocating their headquarters outside the metropolitan area (Act§ 63-2 of the Special Articles Act) ⑩ Tax reduction for companies residing in agricultural and industrial complexes (Act§ 64 of the Special Taxation Act) ⑪ Corporate tax reduction for start-ups in crisis areas (Act§ 99-9 of the Special Tax Act) ⑫ Reduction of corporate tax, etc. for small and medium-sized businesses in special disaster areas due to damage from infectious diseases (Act§99-11 of the Special Tax Act) ⑬ Electronic filing tax credit (Act§104-8 of the Special Tax Act ① , ③) ⑭ Special corporate tax exemption for the merger of Korea National Housing Corporation and Korea Land Corporation (Act§ 104-21 of the Special Provisional Act) ⑮ Tax reduction for companies operating overseas when they return to Korea ( Act§ 24 of §104 of the Special Taxation Act ) ⑯ Special taxation for the 2018 PyeongChang Winter Olympics and Paralympic Winter Games (Act§ 104-28 of the Special Provisional Act) ⑰ Reduction or exemption pursuant to §121-2 to §121-4 of the Special Provisions Act ⑱ Tax deduction for the cost of verifying faithful reporting (Act§ 126-6 of the Special Provisions Act) 6. Tax reduction to increase employment (Agricultural Special Tax Act §4.11-3) ① Tax credit for conversion to regular worker (Act§ 30-2 of the Special Act) ② Tax credit for social insurance premiums for small and medium-sized enterprises (Act§ 30-4 of the Special Tax Act) 7. Others (Agricultural Special Tax Act §4.11-2, 11-4) ① Special Provisions Act §20, §100. §140. Reduction under §141 ② Reduction or exemption pursuant to Act§ 121-24 of the Special Provisions Act ※ Transitional measures pursuant to the provisions of Articles 13 to 19 of the Supplementary Provisions of the Act regarding the provisions of the Tax Reduction and Exemption Regulation Act Amendment Act No. 4666, which stipulates reductions to the same purpose as the provisions of the Restriction of Special Taxation Act, which stipulates exemption from special taxation for rural and fishing communities. Or, if a special case applies, special tax for rural areas will not be imposed even for such transitional measures or special cases (Act§4 ⑦ of the Enforcement Decree of the Special Tax for Rural Areas Act ).