Enforcement Decree of the National Tax Act §2②(3) In the relationship between residents, domestic corporations, domestic corporations, non-residents, foreign corporations, or their foreign workplaces, there is a common interest in adjusting income by capital investment relations, transaction relations of goods and services, loans of funds, etc., and if one of the two can substantially determine all or important parts of the other's business policy by any of the following methods, the relationship between the other and the other A. The representative officer of the other corporation or more than half of the total number of executives has been in the position of executive or employee of either corporation or has been in the position of executive or employee of either corporation within three years retroactively from the end of the business year B. One party owns at least 50/100 of the shares with voting rights of the other party through an association or trust C. The other party relies on a transaction with either party for at least 50/100 of its business activities D. The other party borrows at least 50/100 of the funds required for business activities from either party or raises them through payment guarantees by either party E. The other party shall carry out business activities depending on at least 50/100 of the intellectual property rights provided by either party