| Standards for imposition of fines (National Ordinance §103) | Violation Basis of law Fine amount 1. When initial data is not (falsely) submitted: Failure to submit the following data by the corporate tax base reporting deadline; In case of submitting false data A. Overseas local corporation statements, etc. and related materials (1) Overseas local corporation statement (2) Overseas local corporation financial situation statement (3) Statement of loss transactions (4) Overseas sales office installation status table B. Details of investment in overseas real estate, etc. and related data: Overseas real estate acquisition/possession and investment management (lease) statement National Defense Act §91①(1)·②(1) ( former National Defense Act §63) 10 million won per case 10/100 of the acquisition value, disposal value, and investment management income of overseas real estate, etc. (Limit 100 million won) 2. When supplementary requested data is not (falsely) submitted: submit or supplement data Provide the following data within 60 days from the date of receipt of the request: If you do not submit or submit false information A. Overseas local corporation statements, etc. and related materials (1) Overseas local corporation statement (2) Overseas local corporation financial situation statement (3) Statement of loss transactions (4) Overseas sales office installation status table B. Details of investment in overseas real estate, etc. and related data: Overseas real estate acquisition/possession and investment management (lease) statement National Defense Act §91①(2)·②(2) ( former National Defense Act §63) 10 million won per case 10/100 of the acquisition value, disposal value, and investment management income of overseas real estate, etc. (Limit 100 million won)