

# **영문 서식 [English Form (Reference) ]**

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## **○ Report of Overseas Investment Vehicle**

**- Enforcement Rules of the Income Tax Act [Form No. 29-13]**

- Report of Overseas Investment Vehicle
- Schedule of Beneficial Owners (Type of Income )

**※ The attached English Forms are for your reference.**



## Filing Instruction

- ※ The filing date is the date on which the withholding agent (income payer or overseas investment vehicle) files this Report as received from another relevant overseas investment vehicle and the filing number is the serial number assigned to such filing.
1. This Report shall be prepared and submitted by an overseas investment vehicle if a Korean source income is paid through such overseas investment vehicle. In this regard, if the beneficial owners include both non-resident individuals and foreign corporations, this Report shall be prepared on a combined basis and not for each group separately. However, an overseas investment vehicle which is subject to the special provisions for the beneficial owners of the Korean source income by fully satisfying the requirements pursuant to each item of Article 93-2 (1) 1 of the Corporate Tax Act (The overseas investment vehicle shall be subject to taxation in the country of incorporation under the tax treaty, meet the requirements to be eligible for non-taxation, tax exemption or reduced tax rate according to the tax treaty on Korean source income.), shall fill out and submit “Declaration of Overseas Investment Vehicle Treated as the Beneficial Owner of Korean Source Income” instead of this Report. In the case where additional Korean source income is received after the submission of this Report, a new Report shall be prepared and submitted in any one of the following cases:
    - i) If an overseas investment vehicle changes its name, address, country of residence, entity type, telephone number or tax rate to be applied, etc.;
    - ii) If an overseas investment vehicle, which was initially reported as an overseas public collective investment vehicle, has lost such status as a result of not satisfying the relevant requirements such as regarding number of investors; or
    - iii) If three years have elapsed since the submission of this Report.
  2. Items ① and ⑱. Enter the full English name of the overseas investment vehicle or the initials of the overseas investment vehicle with its full name in parentheses.
  3. Items ② and ⑲. If the representative is a foreigner; enter his/her full English name as shown in his/her passport.
  4. Items ③ and ⑳. Enter the date of establishment of overseas investment vehicle in the following format: YYYY-MM-DD.
  5. Items ④ and ㉑. Enter the Number of the investment registration certificate (IRC No.) of the overseas investment vehicle issued by the Korean Financial Supervisory Service. In the absence of IRC No., enter the Taxpayer Identification Number in the country of residence (If the overseas investment vehicle has Business Registration Number issued by the National Tax Service, enter it)
  6. Items ⑤ and ㉒. Enter current telephone number including the country code and area code, if any.
  7. Items ⑥ and ㉓. Enter the overseas investment vehicle’s address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
  8. Items ⑦, ⑧, ㉔ and ㉕. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
  9. Item ⑨. Enter the relevant foreign statutory provisions in English which requires that the overseas public collective investment vehicle shall be registered with or approved by the financial supervisory authority of the tax treaty partner country.
  10. Item ⑩. Enter the English name of the financial supervisory authority of the tax treaty partner country, which has jurisdiction over the registration or approval thereof.
  11. Items ⑪ and ㉖. Check the applicable type of entity. Check “Partnership” if the investment vehicle is a corporation but is subject to partnership taxation in its country of residence under which its shareholders or investors are directly subject to tax liability. If the investment vehicle is not a corporation, fund or partnership, check “Others” and specify the type in parentheses.
  12. Section 1-2. Enter the relevant information by classifying beneficial owners by each country of residence. If, however, it is considerably difficult to classify the beneficial owners by each country at the time of submitting this Report, the Section 1-2 can be prepared and submitted using the information as at the end of the preceding half year from which this Report is submitted or at the time that overseas investment vehicle can classify beneficial owners within the preceding six months from which this Report is submitted on a retroactive basis.
  13. Item ⑫. Enter country abbreviations as determined by the ISO or ‘ZZ’ if the residence country of the beneficial owner is not identifiable. If the investor is other overseas investment vehicle, enter the name of such overseas investment vehicle as indicated in the Report of Overseas Investment Vehicle received from such overseas investment vehicle, instead of classifying the beneficial owners behind such overseas investment vehicle by each residence country, and enter “1” for the number of beneficial owners. Please prepare separate attachment if the space given in the form is insufficient for the number of countries of residence of beneficial owners.
  14. Item ⑬. Enter the applicable reduced tax rate[or 0(zero) tax rate on applying non-taxation-tax exemption] under the tax treaty between Korea and the country in which the beneficial owner resides. If the reduced tax rate under the tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 92(1) and 103-20(1) of the Local Tax Act. However, if there is no tax treaty between Korea and the country in which the beneficial owner resides or the beneficial owner’s residence country is unidentifiable, please enter a tax rate of Article 156(1) of the ITA or Article 98(1) of the CTA reflecting the tax rate under Article 92(1) and 103-20(1) of the Local Tax Act. If the investors include other overseas investment vehicle, enter the sum in the column of ⑩ Tax Rates on the Schedule of Beneficial Owners as attached to the Report of Overseas Investment Vehicle received from such overseas investment vehicle (in case of a public overseas collective investment vehicle, the sum of tax rates applicable to each type of income as recorded in the column of ⑬ Tax Rate To Be Applied on the Report of Overseas Investment Vehicle).
  15. Item ⑭, Enter the sum of ⑬ Total Investment Amount and ⑮ Number of Beneficial Owners. For the sum of ⑬ Tax Rate To Be Applied of each income type, please enter the sum of the applicable tax rates[or 0(zero) tax rate on applying non-taxation-tax exemption] for each country multiplied by the investment ratio of each country (including, if the investors include other overseas investment vehicle, the tax rate applicable to the overseas investment vehicle multiplied by the investment ratio thereof). The sum in the column of ⑭ Total Investment Ratios shall always equal to 100%.
  16. If the sum in the column of ⑭ Total Investment Ratios or ⑮ Tax Rate To Be Applied is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded up to the nearest ten thousandth place (e.g., XX.XXXX%).
  17. Items ㉗ through ㉘ should be completed when an attorney-in-fact submits this Report on behalf of the overseas investment vehicle. An attorney-in-fact other than a tax administrator under Article 82 of the Framework Act on National Taxes is required to submit the Power of Attorney together with a Korean translation.
  18. The withholding agent(the income payer) or overseas investment vehicle who received this Report (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the ITA or Article 98(1) of the CTA and submit it upon request to the Head of the district tax office having jurisdiction over the tax payment place of the withholding agent. Meanwhile, the income payer have to submit this Report by the ninth day of the month following the month in which the date of payment falls under the Article 207-2(1) of the ED-ITA and the Article 138-4(1) of the ED-CTA

# Schedule of Beneficial Owners (Type of Income )

(Front)

(Unit: %)

① Classif- ication	② No.	③ Name of individual or overseas investment vehicle	④ Taxpayer Identification No.	⑤ Address	⑥ Country of Residence	⑦ Date of Birth	⑧ Tax Rate To Be Applied	⑨ Investment Ratio	⑩ Tax Rate (⑧ × ⑨)

⑩ Total 100%

210mm×297mm[백상지 80g/m<sup>2</sup>(재활용품)]

## Filing Instruction

1. This Schedule shall be prepared and submitted by an overseas investment vehicle for each type of income and attached to the Report of Overseas Investment Vehicle, if a Korean source income is paid through such overseas investment vehicle. In this regard, if the beneficial owners include both non-resident individuals and foreign corporations, this Schedule shall be prepared on a combined basis and not for each group separately, and separate attachment may be prepared in same format if the space provided in the Form is insufficient for the number of beneficial owners of the overseas investment vehicle.
2. Item ①. Mark “V” if the investor is an overseas investment vehicle and mark “BO” if the investor is a beneficial owner. If the investors of the subject overseas investment vehicle include both overseas investment vehicles and beneficial owners, please list beneficial owners first and then overseas investment vehicles.
3. Item ②. Enter a serial number for each group of overseas investment vehicles and beneficial owners.
4. Item ③. Enter the name of individual or the full English name of the overseas investment vehicle or the initials of the overseas investment vehicle with its full name in parentheses.
5. Item ④. Enter Taxpayer Identification No. If investor is a non-resident individual, refer to the below table. If investor is a company, enter the number of the investment registration certificate (IRC No.). In the absence of IRC No., enter the Taxpayer Identification No. in the country of residence (If the company has Business Registration No. issued by Korean tax authority, enter it).

	Classification	Identification Number
(1)	Principle	Resident Registration No. or Business Registration No. issued by Korean tax authority
(2)	In the absence of (1)	[For individual] Registration number under the Report of Domestic Residence (for a Korean national residing overseas or a Korean with foreign nationality), foreigner registration number under the Foreign Registration Card (for a foreigner) or passport number in the absence of the former two
(3)	In the absence of (1) and (2)	Investment registration number from an investment registration certificate or Taxpayer Identification No. in the country of residence

6. Item ⑤. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
7. Item ⑥. Enter country abbreviations as determined by the ISO or ‘ZZ’ if the residence country of the beneficial owner is not identifiable.
8. Item ⑦. Enter the date of birth if the beneficial owner is non-resident individual (for example, enter “20060101” if the date of birth is January 1, 2006).
9. Item ⑧. Enter the applicable reduced tax rate[or 0(zero) tax rate on applying non-taxation-tax exemption] under the tax treaty between Korea and the country in which the beneficial owner resides. If the reduced tax rate under the tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 92(1) and 103-20(1) of the Local Tax Act. However, if there is no tax treaty between Korea and the country in which the beneficial owner resides or the beneficial owner’s residence country is unidentifiable, please enter a tax rate of Article 156(1) of the ITA or Article 98(1) of the CTA reflecting the tax rate under Article 92(1) and 103-20(1) of the Local Tax Act. If the investors include other overseas investment vehicle, enter the sum in the column of ⑪ Total on the Schedule of Beneficial Owners as attached to the Report of Overseas Investment Vehicle received from such overseas investment vehicle. In case of a public overseas collective investment vehicle, enter the sum of tax rates applicable to each type of income as recorded in the column of ⑫ Tax Rate To Be Applied on the Report of Overseas Investment Vehicle received from such overseas public collective investment vehicle.
10. Item ⑨. Enter the investment ratio of each beneficial owner or other overseas investment vehicle investing in the subject overseas investment vehicle. The sum of such investment ratios shall always equal to 100%.
11. Item ⑩. Enter the tax rate which is calculated by multiplying ⑧ Tax Rate To Be Applied[or 0(zero) tax rate on applying non-taxation-tax exemption] by ⑨ Investment Ratio for each beneficial owner or overseas investment vehicle.
12. Item ⑪. Enter the sum of Tax Rates applicable to each respective beneficial owners and overseas investment vehicles. If ⑨ Investment ratio, ⑩ Tax Rate, or ⑪ Sum of Tax Rates is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded up to the nearest ten thousandth place (e.g., XX.XXXX%).
13. The withholding agent(the income payer) or overseas investment vehicle who received this Report (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the ITA or Article 98(1) of the CTA and submit it upon request to the Head of the district tax office having jurisdiction over the tax payment place of the withholding agent. Meanwhile, the income payer have to submit this Report by the ninth day of the month following the month in which the date of payment falls under the Article 207-2(1) of the ED-ITA and the Article 138-4(1) of the ED-CTA