

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

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- **Declaration of Overseas Investment Vehicle  
Treated as the Beneficial Owner of Korean Source Income  
- Enforcement Rules of the Corporate Tax Act [Form No. 72-5]**

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

# Declaration of Overseas Investment Vehicle Treated as the Beneficial Owner of Korean Source Income

※ Please read the filing instruction on the back and check the appropriate [ ]. (Front)

Receipt No.	Receipt Date
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※ If both of the following two requirements under Article 93-2(1)① of the Corporate Tax Act (“CTA”) are met, complete this form.

- An overseas investment vehicle is subject to taxation in the country of incorporation under the tax treaty
- An overseas investment vehicle meets the requirements to be eligible for non-taxation, tax exemption or reduced tax rate under the tax treaty on Korean source income

## 1. General Information of the OIV

① Name:	② Name of Representative:	③ Date of Establishment:	④ No. of Investment Registration
⑤ Telephone Number:	⑥ Address:		
⑦ Country of Incorporation		⑧ Country Code	
⑨ Type of Entity			
<input type="checkbox"/> an entity which is incorporated under the law of the jurisdiction of establishment <input type="checkbox"/> an entity whose members are all partners with limited liability <input type="checkbox"/> a foreign entity that is the same or similar to a Korean entity treated as a corporation under the Korean Laws including the Commercial Act			

## 2. Status of Total Investment Amount, etc. By Country

[Date of Status: \_\_\_\_\_]

⑩ Country, etc.	Total Investment Amount / Ratio		⑬ Number of General Investors	⑭ Number of OIV
	⑪ Amount (Unit: )	⑫ Ratio (%)		
⑮ Total		100%		

I fall under the category where Overseas Investment Vehicle is viewed as the beneficial owner of all the domestic source income under Article 93-2 (1)① of the CTA, and confirm that there is no false statement in the contents of this declaration submitted in accordance with Article 98-4, Article 98-6 of the CTA and Article 138-4 and Article 138-7 of the Enforcement Decree of the Corporate Tax Act (“ED-CTA”). I am also aware that if any of the contents of this declaration is different from true facts, the amount of withholding tax hereunder may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws or non-Taxation · tax exemption may not apply.

Date

Declared by \_\_\_\_\_ (Signature)

To:

Attachment	1. Document evidencing the overseas investment vehicle is subject to taxation in the country of incorporation under the tax treaty. (Certificate of resident or equivalent document) 2. Document evidencing the OIV’s establishment, operation and investment activities (Documents certifying the OIV’s registration with or approval of the regulatory authority, investment prospectus, etc.)		
Attorney	⑯ Type <input type="checkbox"/> Tax Administrator <input type="checkbox"/> Others	⑰ Name of Individual or Corporation	⑱ Business Registration No. (Resident Registration No.)
-in-Fact	⑲ Address or Place of Business		

### Filing Instruction

※ This form is required to be submitted when an overseas investment vehicle is treated as the beneficial owner of Korean source income pursuant to Article 93-2 (1) 1 of the CTA. For the receipt number and date, please enter the serial number the withholding agent (income payer) gets when this form is submitted by an overseas investment vehicle and the date when the OIV submits this form.

1. If the overseas investment vehicle receives the domestic source income again after submitting this declaration and falls under any of the followings, the OIV is required to submit this declaration again.
  - a. If there is any change in the OIV's information written in "1. General Information of the OIV" above including the name, address, country of incorporation, type, telephone number, etc.; or
  - b. Three (3) years have passed since this declaration was submitted.
2. Item ① Enter the OIV's full name in English. If it uses initials for the official company name, write the full name in parentheses after the initials.
3. Item ②. If the representative is a foreigner; enter his/her full English name as shown in his/her passport.
4. Item ③. Enter the OIV's date of incorporation in the following format: YYYY-MM-DD.
5. Item ④. Enter the OIV's IRC No. issued by the FSS. If it is not available, enter Taxpayer Identification Number (if the OIV has a business registration number, enter the business registration number).
6. Item ⑤. Enter current telephone number including the country code and area code, if any.
7. Item ⑥. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Do not enter a PO Box.
8. Item ⑦ and ⑧. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
9. Item ⑨. Mark '√' in any type to which the OIV regarded as a foreign entity under Article 2 paragraph 3 of the Enforcement Decree of the Corporate Tax Act applies.
10. Item ⑩. Enter the country abbreviation from ISO Country Codes set by the International Organization for Standardization (ISO) and if the country of residence cannot be identified enter 'ZZ'.
11. Item ⑬. Enter the number of individuals or corporations that are not other OIVs.
12. Item ⑭. If there is other type of OIV, the OIV is counted as one investor.
13. Fill out ⑯ through ⑰ if this declaration is submitted by an agent. When other agent than the tax payment agent under Article 82 of the Framework Act on National Taxes submits this declaration, it is required to submit a power of attorney together with the Korean translation thereof.
14. The withholding agent (income payer) who has received this declaration (including attachment if any) shall keep it for five (5) years from the date immediately following the withholding tax due pursuant to Article 98 (1) of the CTA (the due under Article 138-4 (1) of the ED\_CTA) and shall submit it when the head of the tax office in the withholding agent (income payer)'s place for tax payment requires to do so. Meanwhile, an income payer shall submit this declaration to the head of the tax office in the income payer's place for tax payment by the 9th of the month following the month in which the day the income is paid in accordance with Article 138-4 (1) of the ED-CTA comes.