

Report of Overseas Investment Vehicle

☐ Please check the appropriate [].

(Front)

Filing No.	Filing Date
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1. For Overseas Public Collective Investment Vehicle (“OPCIV”)

☐ If any one of the following three requirements is not satisfied, skip Section 1 and complete Section 2. Overseas Investment Vehicle other than OPCIV.

- ☐ The OPCIV is an overseas investment vehicle similar to a collective investment vehicle under the Financial Investment Services and Capital Market Act and registered or approved in a tax treaty partner country.
- ☐ The securities of OPCIV are not issued by private placement and the OPCIV has 100 or more investors (an overseas investment vehicle shall be counted as one investor in this regard) as at the end of preceding fiscal year (or, as at the date of submission of this Report if the OPCIV is newly established).
- ☐ The OPCIV is not an overseas investment vehicle subject to any tax treaty provisions that deny tax treaty benefits.

1-1. General Information of the OPCIV

d Name:	2 Name of Representative:	3 Date of Establishment:	4 Telephone Number:
5 Address:			
6 Country of Registration/Approval:	7 Country Code:	8 Statutory Ground for Registration/Approval:	9 Financial Supervisory Authority for Registration/Approval:
10 Type of Entity: [] Corporation [] Trust [] Partnership [] Other ()			

1-2. Status of Total Investment Amount, etc. By Country

11 Country, etc.	Total Investment Amount / Ratio		14 Number of Beneficial Owner's	15 Tax Rate To Be Applied (%)		
	12 Amount (Unit:)	13 Ratio (%)		Type of Income []	Type of Income []	Type of Income []
16 Total		100%				

The Reporter hereby confirm that it is an overseas public collective investment vehicle which satisfies all of the requirements under each subparagraph of Article 207-8(3) of the Enforcement Decree of the Personal Income Tax Law (“ED-PITL”) and each subparagraph of Article 138-7(3) of the Enforcement Decree of the Corporate Income Tax Law (“ED-CITL”) and that all information provided above is true without any false statement. The Reporter is aware that if any of the contents of this Report is different from true facts, the amount of withholding tax under this Report may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws.

Date:
Name: (Signature or Seal)

Attachment	1. Document which verifies registration with or approval by the relevant financial supervisory authority as collective investment vehicle, and prospectus 2. Report of Overseas Investment Vehicle received from other overseas investment vehicle (if any)
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2. Overseas Investment Vehicle other than OPCIV

17 Name:	18 Name of Representative:	19 Date of Establishment:	20 Telephone Number:
21 Address:			
22 Country of Establishment:		23 Country Code:	
24 Type of Entity: [] Corporation [] Trust [] Partnership [] Other ()			

The Reporter hereby confirm that it has completed this Report of Overseas Investment Vehicle and the attached Schedule of Beneficial Owners pursuant to Article 156-6 of the PITL, Article 98-6 of the CITL, Article 207-8 of the PITL-ED and Article 138-7 of the CITL-ED based on Application(s) for Entitlement to Reduced Tax Rate on Domestic Source Income received from the beneficial owner(s) and/or Report(s) of Overseas Investment Vehicle received from other overseas investment vehicle(s), and that the information provided above is true without any false statement. The Reporter is aware that if any of the contents of this Report is different from true facts, the amount of withholding tax under this Report may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws.

Date:
Name: (Signature or Seal)

To:

Attachment	Schedule of Beneficial Owners, and Report of Overseas Investment Vehicle received from other overseas investment vehicle (if any)
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¹ In Korean, the term ‘beneficial owner’ is literally translated as ‘substantive owner.’ For the purpose of English translation of this application, we used the term ‘beneficial owner’ instead of ‘substantive owner’ since it is more widely used term for international standards and the two terms are essentially not different from one and other in its context.

Attorney-in-Fact	(25) Type: <input type="checkbox"/> Tax Administrator <input type="checkbox"/> Others	(26) Name of Individual or Corporation:	(27) Taxpayer ID No. (Resident Registration No.):
	(28) Address or Location:		

Filing Instruction

※ The filing date is the date on which the withholding obligor (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. 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:
 - ☐ If an overseas investment vehicle changes its name, address, country of residence, entity type, telephone number or tax rate to be applied, etc.;
 - ☐ 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
 - ☐ If three years have elapsed since the submission of this Report.
2. Items ㉑ and ㉗. 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 ㉒ and ㉘. If the representative is a foreigner; enter his/her full English name as shown in his/her passport.
4. Items ㉓ and ㉙. Enter the date of establishment of overseas investment vehicle in the following format: YYYY-MM-DD.
5. Items ㉔ and ㉚. Enter current telephone number including the country code and area code, if any.
6. Items ㉕ and ㉛. 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.
7. Items ㉖, ㉜, ㉚ and ㉞. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
8. Item ㉟. 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.
9. Item ㊱. Enter the English name of the financial supervisory authority of the tax treaty partner country and has jurisdiction over the registration or approval thereof.
10. Items ㊲ and ㊴. 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 "Other" and specify the type in parentheses.
11. 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 quarter from which this Report is submitted.
12. Item ㊵. 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.
13. Item ㊶. Enter the applicable reduced tax rate 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 89(1) of the Local Tax Law. 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 PITL or Article 98(1) of the CTL reflecting the tax rate under Article 89(1) of the Local Tax Law. If the investors include other overseas investment vehicle, enter the sum in the column of ☐ Tax Rates or ☐ 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, the sum of tax rates applicable to each type of income as recorded in the column of ㊶ Tax Rate To Be Applied on the Report of Overseas Investment Vehicle).
14. Item ㊷, Enter the sum of ㊲ Total Investment Amount and ㊴ Number of Beneficial Owners. For the sum of ㊶ Tax Rate To Be Applied of each income type, please enter the sum of the applicable tax rates 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 ㊳ Investment Ratios shall always equal to 100%.
15. If the sum in the column of ㊳ Total Investment Ratios or ㊶ Tax Rate To Be Applied is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded from 5 decimal places and calculated to 4 decimal places (e.g., XX.XXXX%).
16. Items ㊸ through ㊺ 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 National Tax Basic Law is required to submit the Power of Attorney together with a Korean translation.

17. The withholding obligor 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 PITL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding obligor.
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