

## Request for Tax Refund by Application of Reduced Tax Rate

(Front)

Filing No.	Filing Date	Processing Period: 6 months
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Applicant	① Name	② Date of Birth
	③ Taxpayer ID No.	④ Telephone No. in Korea
	⑤ Country of Residence	⑥ Country Code
	⑦ Address	

Attorney-in-Fact	⑧ Name of Individual or Corporation	⑨ Telephone No.
	⑩ Address	

Withholding Obligor	⑪ Name of Individual or Corporation	⑫ Taxpayer ID No.
	⑬ Competent District Tax Office	⑭ Telephone No.
	⑮ Location	

Contents of Request	
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The Applicant hereby submits a Request for Tax Refund by Application of Reduced Tax Rate as above pursuant to Article 156-6(4) of the Personal Income Tax Law.

Date:

Applicant

(Signature or Seal)

Attorney-in-Fact

(Signature or Seal)

To: Chief of [ ] District Tax Office

※ Attachment	<ol style="list-style-type: none"> <li>1. Application for Entitlement to Reduced Tax Rate under Article 207-8(1) of the Enforcement Decree of the Personal Income Tax Law ("PITL-ED")</li> <li>2. Certificate of residence issued by the competent authority of the beneficial owner's<sup>1</sup> country of residence</li> <li>3. If a certificate of residence from the competent authority cannot be obtained: <ol style="list-style-type: none"> <li>(1) A copy of passport or other identification or government-issued documents verifying the name and address</li> <li>(2) A pension, fund or overseas investment vehicle falling under any one of the items under Article 207-8(5) of the PITL-ED: Documents substantiating the relevant facts</li> <li>(3) Government institution or others: Government-issued documents verifying the substance of the investor or any other equivalent documents</li> </ol> </li> </ol>	Handling Fee
		None

<sup>1</sup> 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.

## Filing Instruction

1. This Form shall be submitted by a beneficial owner, if the beneficial owner, to whom the reduced tax rate under the applicable tax treaty was not initially applied, wishes to request for a tax refund by applying the reduced tax rate under the tax treaty.
2. Item ①. Enter the Applicant's name in English. In case of a foreigner, enter his/her full English name as shown in his/her passport.
3. Item ②. If a non-resident individual enters passport number, etc. in the absence of a resident registration number, registration number, or foreigner registration number, the non-resident individual should enter the date of birth (for example, enter "20060101" if the date of birth is January 1, 2006).
4. Complete Items ③ and ⑫ by referring to the below table.

	Classification	Identification Number
(1)	Principle	Resident Registration Number or Taxpayer ID 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 the certificate of investment registration or Taxpayer Identification Number in the country of residence

5. Item ④ Enter current telephone number including the country code and area code, if any.
6. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
7. Item ⑦. 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.