

Declaration of Overseas Investment Vehicle (B)

*Please check the appropriate [].

(Front)

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

- Overseas investment vehicle is subject to taxation in the jurisdiction it resides.
- There is no intention to unjustly reduce income tax or corporate tax on Korean source income by establishing the OIV in its jurisdiction.

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"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Others ()			

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

[Basic Date:]

⑩ Country, etc.	Total Investment Amount / Ratio		⑬ Number of General Investors	⑭ Number of OIV
⑩ Country, etc.	⑪ Amount (Unit:)	⑫ Ratio (%)	⑬ Number of General Investors	⑭ Number of OIV
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, 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 Act and Article 138-4 and Article 138-7 of the Enforcement Decree of the Act. 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 tax or tax exemption may not apply.

Date

Declared by

(Signature)

To:

Attachment	1. Document evidencing the Overseas investment vehicle is subject to taxation in the jurisdiction it resides. 2. Document evidencing the OIV's establishment, operation and investment activities
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Attorney -in-Fact	⑩ Type <input type="checkbox"/> Tax Administrator <input type="checkbox"/> Others	⑪ Name of Individual or Corporation	⑫ Business Registration No. (Resident Registration No.)
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Attorney -in-Fact	⑬ Address or Place of Business
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Filing Instruction

※ This form takes effective from January 1, 2020. For the receipt number and date, please enter the serial number the withholding agent (income payer or OIV) gets when it submits this declaration and the date when it submits this declarations.

1. This declaration is required to be submitted when the OIV is regarded as the beneficial owner of all domestic source income in accordance with Article 93-2 (1) 1 of the Corporate Tax Act.
 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 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. Check the appropriate type of entity that applies. Even if the entity is a corporation, if it is subject to partnership taxation where the shareholder or investor is directly responsible for taxation, in which the shareholder or investor has liability to pay tax, mark '√' in partnership. For other types, mark '√' in Others and enter the type in ().
 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 ⑪. Enter the number of individuals or corporations that are not other OIVs.
 12. Item ⑫. If there is other type of OIV, the OIV is counted as one investor.
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