

Application for tax [] interest income exemption on [] capital gains **from investment in Government Bonds and Monetary Stabilization Bonds (for foreign corporations)**

[For use in the case where GB and MSB are not acquired, held and transferred through a Qualified Foreign Intermediary, etc.]

※Check the appropriate blank [].

Income Recipient (Investor)	① Type	<input type="checkbox"/> Overseas Investment Vehicle (<input type="checkbox"/> Public, <input type="checkbox"/> Private) <input type="checkbox"/> Central or local government or public institution <input type="checkbox"/> Pension fund <input type="checkbox"/> Financial institution <input type="checkbox"/> Other corporate entity			
	② Name of Corporate Entity				
	③ Taxpayer ID No.				
	④ Address				
	⑤ Country of Residence		⑥ Resident Country Code		⑦ Nationality
Income Payer	⑧ Name of Corporate Entity (Trade Name)	(Korean) 홍콩상하이은행 서울지점 (English) The HongKong and Shanghai Banking Corporation Limited			
	⑨ Legal Representative (Full Name)	Eun Young Jung			
	⑩ Taxpayer ID No.	102-84-00679	⑪ Phone No.	02-2004-0966	
	⑫ Address or Location	37 Chilpae-Ro, Chung-Ku, Seoul			

I hereby submit the application for corporate tax exemption in accordance with Article 93-3 (3) of the Corporate Tax Act and Article 132-4 (1) 1(a) or Article 132-4 (1) 2(a) of the Enforcement Decree of the same Act.

	Year	Month	Day
Applicant	Income Recipient (Investor)	(Signature or Seal)	
(via)	Overseas Investment Vehicle	(Signature or Seal)	
(via)	Income Payer	(Signature or Seal)	

To: **Director of District Tax Office**

Attorney-in-fact	⑬ Type of Attorney-in-fact [] Tax Agent [] Other	⑭ Name of Attorney or Corporate Entity	⑮ Taxpayer ID No.	
	⑯ Address or Location			
	⑰ Competent Tax Office		⑱ Phone	

Application Procedure

- The income recipient (investor) shall submit this application to the income payer along with either the certificate of residence issued by the competent authority of the resident country or a document as specified by the Commissioner of National Tax Service. However, the aforementioned documents shall be submitted to the Overseas Investment Vehicle ("OIV"), in case where the GB and MSB are acquired, held and transferred via such a vehicle. The OIV shall forward the documents to the income payer.
- In accordance with the Enforcement Rules of Income Tax Act, the income payer shall fill out Form 19-14(1), which is the statement of transactions and holdings of GB and MSB, and submit it to the Director of the competent district tax office that has jurisdiction over the place of tax payment, along with other documents received from the income recipient (investor) or the OIV, no later than the 9th day of the month following the one in which the income payment was made.

I hereby confirm the receipt of the application for tax exemption on interest income and capital gains from investment in GB and MSB.

Year Month Day

**Director of District
Tax Office**

Official
Seal

Filing Instructions

1. This form is intended for use by "foreign corporations" to apply for tax exemption on interest income or capital gains from investment in GB and MSB under Article 93-3 of the Corporate Tax Act, or to amend the application after tax exemption has been granted. Therefore, this application is null and void if the beneficial recipient of the income is a "Korean corporation."
2. For "①Type", "Overseas Investment Vehicle" that is a "foreign corporation" under Article 2 subparagraph 3 of the Corporate Tax Act should be checked when it is an overseas private investment vehicle that is deemed a beneficial recipient of the income or an overseas public investment vehicle. An "overseas public investment vehicle" is an overseas investment vehicle ("OIV") similar to a "collective investment scheme" defined in Financial Investment Services and Capital Markets Act. It is an OIV which is either legally recognized as a public investment vehicle under the laws of the country in which it was incorporated, or one which has recommended at least 50 investors abroad to subscribe to the acquisition of securities in a preparation of an investment prospectus or similar manner.
3. For "②Name of Corporate Entity", enter the name of the income recipient in English.
4. "③, ⑩ and ⑮Taxpayer ID No.". Enter the number as instructed below:
 - A. If the person has a business registered in Korea: Business Registration Number
 - B. If the person does not have a business registered in Korea and is a(an):
 - 1) Foreign corporation: Corporate Legal Entity Identifier(LEI), Business Registration number on the Certificate of Registration of a Foreign-Invested Enterprise(IRC)
 - 2) Overseas Korean who has a foreign citizenship: Overseas Korean Registration Number on his/her Korean Resident Card
 - 3) Foreign national: Foreign Resident Registration Number (in case of an attorney-in-fact, date of birth) if he/she is registered as a foreign resident in Korea. If he/she is not, the passport number and birth date or Taxpayer Identification Number issued by the country of residence.
 - 4) Korean national or Overseas Korean who maintains a Korean citizenship: Korean Resident Registration Number (in case of an attorney-in-fact, date of birth)
5. "④Address". Enter the address in the following order: a street number, a street name, a city, a state, a country and a postal code.
6. "⑤Country of Residence", "⑥Resident Country Code" and "⑦Nationality". Enter the country abbreviation and code according to the International Organization for Standardization(ISO) Country Codes.
7. For "⑧Name of Corporate Entity (Trade Name)", enter in both English and Korean the name of the corporate entity if the income payer is a corporation, and a trade name if the income payer is an individual. For "⑨Legal Representative (Name)", enter the name of the legal representative or the business operator.
8. For "⑫Address or Location," enter the address of the income payer's head office (place of business), or in case where there is no place of business, the income payer's address.
9. Fill in ⑬~⑰ when an attorney-in-fact files an application on behalf of the Applicant. When the attorney-in-fact is not a "tax agent" as defined in Article 82 of the Framework Act on National Taxes, the application must be accompanied by a Power of Attorney and its Korean translation confirming a principal-agent relationship.

ADDENDUM TO THE FORM 72-6:

- 1) If you have selected ‘Overseas Investment Vehicle [Public or Private]’ in section ①, please check the appropriate type of OIV in specific.
- (i) OPCIV which is legally recognized as a public investment vehicle under the laws of the country in which it is incorporated or established
 - (ii) Other OPCIV
 - (iii) Non-OPCIV deemed as Beneficial Owner¹
 - (iv) Non-OPCIV not deemed as Beneficial Owner² (*)
- 2) If you have selected ‘(iv) Non-OPCIV not deemed as Beneficial Owner’ in 1) above but not able to verify nor provide full information of underlying the investors, please affirm by ticking the box below.

I hereby confirm that I identify as ‘non-OPCIV not deemed as Beneficial Owner’ and cannot verify nor provide full information of underlying investors. Hence, please treat this OIV as ‘Non-OPCIV deemed as Beneficial Owner’ for the subject tax exemption application.

(*) In principle, the OIV should be able to verify its underlying investors and collect the tax exemption form with supporting documents from the underlying investors composing the OIV, and provide them to HSBC Korea. However, in an exceptional case where non-OPCIV cannot verify and provide full information of its underlying investors, the non-OPCIV can be deemed as BO as per Clause 3 of Article 93-2 ① of the Corporate Tax Act and submit tax exemption application in the name of itself.

(Signature)

Applicant’s Authorized Signatory: _____

Date: _____

Footnote:

- 1. Applicable to Clause 1 or 2 of Article 93-2 ① of the Corporate Tax Act
- 2. Applicable to Clause 3 of Article 93-2 ① of the Corporate Tax Act