

Taxation Important Measures in 2006

Taxpayer service

It is the responsibility of Taxpayer Service to provide information, guidance and assistance to taxpayers who write, telephone or visit a tax office inquiring about local tax obligations.

Walk-in Service

Tax office should provide full-time walk-in taxpayer assistance at all locations that have full-time Taxpayer Service Personnel.

Telephone Service

The hours of toll-free telephone service should be widely publicized and every effort should be made to encourage taxpayers to use the telephone as a means of service.

One-stop service

It is essential for a modern government to promote a one-stop service. Our goal is 'one stop, full service.' That is, to shorten the process and so keep taxpayers from wasting time going to different counters. By converging all services at one counter, foreign taxpayers can make inquiries, view brochures and forms, apply for assistance, have their documents and income tax forms inspected, and collect tax related documents as well being able to receive the issuance of certification documents quickly and conveniently.

Bilingual services

In order to provide foreign taxpayers with a high-quality service without a language barrier, one of the most important

features of our services provided by the Local Tax Office is offering bilingual services. The aim of the bilingual services is to provide foreign taxpayers with a detailed response to any inquiry. Likewise, foreign taxpayers are provided with access to forms, brochures and correct, complete samples. All facilities in the Local Tax Office public area are marked bilingual. Additionally, the Local Tax Office website offers bilingual web pages with various kinds of information 24 hours a day.

Payments of Local Taxes

House Tax

From May 1 to May 31

Land Value Tax

From Nov.1 to Nov.31

Vehicle License Tax

From April 1 to April 30

Land Value Increment Tax

The land transactions involving purchases and sales, acceptance of Dien, exchange, bestowal or partition of, or acquisition of ownership thereof by virtue of possession shall file a statement of Land Value Increment Tax within thirty days from the date of conclusion of the contract. And pay the tax within thirty days of the day following the receipt of the tax-paying notice.

Amusement Tax

Tax amounts assessed and Tax amounts file return should pay the tax within ten days of the day following the receipt of the tax-paying notice.

Deed Tax

The immovable property transactions involving purchases and sales, acceptance of Dien, exchange, bestowal or partition of, or acquisition of ownership thereof by virtue of possession shall file a statement of deed tax with thirty days from the date of conclusion of the contract.

Stamp Tax

The person who executes contracts, deeds, or receipts could buy stamp tax at government-designated offices and affix them on contract etc. The stamp tax is paid by submission of a collective tax return should pay the stamp tax within the first fifteen days after the two-month period.