

## Vehicle Related Acquisition Tax

### ◎ Acquisition Tax Report

- **Tax Payer** : Person who acquired vehicle or mechanical equipment (Regardless of registration)
- **Tax Report Due Dates** : Within 60 days after acquiring vehicle or equipment
- **Acquisition Period** (Article 20 of the Local Tax Act)
  - Derivative acquisition for value (Sales, Exchange, In Kind Contribution)
    - The date when the contracting party pays the balance (The 60th day after the contract date if no balance date is specified)
  - ※ The actual balance payment date for the acquisition from the central or local governments, through the decision, corporate book value, or public sale
  - Gratuitous Acquisition (Gift, Inheritance, Donation) : Contract date
  - Inheritance : Commencement date of inheritance (death date)
    - [Report Date: 6 Months]
  - Acquisition by Registration : The registration date if registered before the date of derivate acquisition for value or gratuitous acquisition
  - Acquisition by Import : The date when the goods are imported to Korea with export license. If there is an actual end user, it is the date when the goods were transferred or the date of balance payment, whichever comes first.

### • Tax Base

- The value the acquirer reported upon acquisition (Principle)
- Application of Standard Market Price: If the reported value is under the standard market price, or the report is not made, or the reported value is not indicated
- Application of Actual Value of Acquisition: Acquisition from the central or local governments, through import, the decision, corporate book value, or public sale

## Rates of Acquisition, Registration, License Taxes and Standard of Purchase for the Regional Development Bond of Gyeonggi Province

※ Tax Exemption Limit : Acquisition tax is not imposed when the standard value for tax imposition (value of acquisition) is ₩500,000(KRW) or less

### ◎ Vehicle

(Unit : %)

Division	Displacement	New Registration			Transfer Registration		
		Total	Acquisition Tax	Bond	Total	Acquisition Tax	Bond
Private	Small Car of 1,000cc or Less	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	1,000cc or higher	13	7	6	10	7	3
	1,600cc or higher	15	7	8	11	7	4
	2,000cc or higher	19	7	12	13	7	6
	Freight, Special (Less than 0.6 ton)	6.5	5	1.5	5.75	5	0.75
Commercial	Passenger, Freight, Special (more than 0.6 ton)	8	5	3	6.5	5	1.5
	Freight, Special (Less than 0.6 ton)	4.5	4	0.5	4.25	4	0.25
	Passenger, 1,000cc or Higher	6	4	2	5	4	1
	Passenger, Freight, Special (more than 0.6 ton)	5	4	1	4.5	4	0.5
Other	0.2% for creation of mortgage, other registrations (flat rate)	₩7,500(KRW)					

※ In case of standard for bond purchase, apply loadage for freighters and 1,000cc or higher total weight for special vehicles as the basic rate

### ◎ Construction Machine

- For New Registration and Transfers: 3.4% of acquisition tax (including special tax for rural areas and education tax)
- Purchase of National Housing Bond: 0.5% for new registration
- ※ Including special tax for rural areas and education tax for mechanical equipment (excluding dump truck and mixer truck)

## Calculation of Acquisition Tax

### ◎ Acquisition Tax Rate by Vehicle Type

Division of Vehicle	Acquisition Tax
Private Passenger Car	Value of Acquisition (Standard of Assessment)×7%
Private Passenger Van / Truck	Value of Acquisition (Standard of Assessment)×5%
Commercial Vehicle	Value of Acquisition (Standard of Assessment)×4%
Mechanical Equipment	Value of Acquisition (Standard of Assessment)×3.4% (including special tax for rural areas and education tax)

### ◎ Example : Calculating Acquisition Tax for Non-commercial Passenger Car in case of New Registration

※ If the value of supply (except added value tax) is ₩30,000,000(KRW),

Division	Calculation	Tax
Acquisition Tax	30,000,000×0.07	2,100,000

### ◎ Example: Calculating Acquisition Tax for Non-commercial Truck in case of New Registration

※ If the value of supply (except added value tax) is ₩12,000,000(KRW),

Division	Calculation	Tax
Acquisition Tax	12,000,000×0.05	600,000

## Vehicle Tax

### ◎ What is the Vehicle Tax?

- Characterized as both property tax for vehicle possession and the charges for damages to the road and environment

### ◎ Tax Payer : Vehicle owner (as of the first day of the taxed month)

### ◎ Tax Base and Tax Rate

Ownership	Non-commercial Passenger Car		
Displacement	1,000cc or Under	1,600cc or Under	Exceeding 1,600cc
Tax Amount by cc	₩80(KRW)	₩140(KRW)	₩200(KRW)

※ Calculation of Annual Tax Amount : Displacement × Tax Amount by cc × Reduction Rate by Vehicle Type = Annual Tax Amount

※ Reduction Rate by Vehicle Type : 5% for Vehicle used for 3 years up to 50% for vehicles used for 12 years (A flat rate of 50% applied to vehicles used for 12 years or longer)

### ◎ Deadline and Collection Method

Division	Basic Date of Taxation	Deadline	Corresponding Payment Period
Primary	June 1st	June 16th ~ 30th	For vehicles owned between January ~ June
Secondary	December 1st	December 16th ~31st	For vehicles owned between July ~ December

### • Imposed Irregularly

- Newly registered vehicles, and vehicles whose registration has been cancelled during taxation period
- Vehicles that became non-taxable, became the subject of tax reduction or exemption, or became taxable
- Vehicles that have been transferred or received during taxation period

## Details of Support for Vehicle Related Local Taxes

### ◎ Support for Local Taxes for Common People and the Middle Class

- Total exemption from acquisition tax for light automobiles [non-commercial passenger car, passenger van, truck (both commercial and non-commercial)]
- The light automobile refers to passenger car, passenger van, and truck of less than 1,000cc displacement

### ◎ Reduction or Exemption of Acquisition Tax for Hybrid Vehicles

#### • Target Vehicles

- Hyundai Motors Avante 1.6 LPI Hybrid, Sonata 2.0 Hybrid
- KIA Motors Forte 1.6 LPI Hybrid, K52.0 Hybrid
- Honda Civic Hybrid (1,339cc, 1,497cc), Insight (1,339cc), CR-Z Hybrid (1,497cc)
- Lexus RX450h (3,456cc), CT200h (1,798cc), Camry Hybrid (2,362cc, 2,494cc)
- Toyota Prius (1,798cc), Camry Hybrid, Prius (2,362cc, 2,494cc)
- GM Korea, Alpheon 2.4 Hybrid
- Ford Fusion Hybrid (2.488cc)

#### • Reduction and Exemption

- Reduction or exemption of acquisition tax up to ₩1.4 million(KRW)



汽车登记

外国人  
征税指南

2014. 1

## 汽车相关购置税

### ◎ 购置税的申报

- 纳税义务人：购置汽车、机械装备者(不管是否登记)
- 申报期限：自购置需要征税的对象车辆之日起60天
- 购置时期(地方税法施行令第20条)
  - 有偿继承购置(买卖、交换、现货出资)
    - 签约方的余额支付日(没有余额支付日时,自签约之日起经过60天的日期)
  - ※ 从国家·地方自治团体购置以及通过判决、法人账簿、拍卖等手段购置时实际上的余额支付日)
  - 无偿继承购置(赠与、继承、捐赠): 签约日
  - 继承: 继承开始日(死亡日期)【申报期限:6个月】
  - 通过登记购置: 如果在有偿·无偿继承购置日以前登记时,以登记日期为准.
  - 通过进口购置: 在我国境内领取日. 但是如果另有实际需求者时,则以交货日或余额支付日中靠前的日期为准.
- 征税标准
  - 购置当时购置人申报的价格(原则)
  - 适用市价标准额: 申报价格低于市价标准额或没有标注申报或申报价格时.
  - 适用实际购置价格: 从国家和地方自治团体购置,通过进口购置,通过判决书、法人账簿、拍卖等手段购置.

## 购置税·登记牌照税的税率及京畿道地区开发公债购买标准

※免税点: 征税标准额(购置价格)在50万韩元以下时不征收购置税.

### ◎ 汽车 (单位:%)

区分	排气量	新登记			过户登记		
		计	购置税	公债	计	购置税	公债
私家用	1,000cc以内的轻型车	免收	免收	免收	免收	免收	免收
	1,000cc以上	13	7	6	10	7	3
	1,600cc以上	15	7	8	11	7	4
	2,000cc以上	19	7	12	13	7	6
营业用	载货·特殊(0.6吨以内)	6.5	5	1.5	5.75	5	0.75
	客货·载货·特殊(0.6吨以上)	8	5	3	6.5	5	1.5
	载货·特殊(0.6以内)	4.5	4	0.5	4.25	4	0.25
其它	载货·特殊(0.6以上)	6	4	2	5	4	1
	客货·载货·特殊(0.6以上)	5	4	1	4.5	4	0.5
其它	抵押权设定登记0.2%, 其它登记(定额制)7,500韩元						

※ 适用公债购买标准时, 货车适用载货量标准, 特殊车辆则以1,000cc以上总重量作为适用标准.

### ◎ 建设机械

- 新登记、过户登记时: 购置税 3.4%(包括农特税、教育税)
- 购买国民住宅债券: 新登记时 0.5%
- ※ 机械装备(不含翻斗车、混凝土搅拌机)包括农特税和教育税

## 购置税的计算

### ◎ 不同车种购置税的税率

车辆区分	购置税
私家用小汽车	购置价格(征税标准)×7%
私家用面包车/货车	购置价格(征税标准)×5%
营业用车辆	购置价格(征税标准)×4%
机械装备	购置价格(征税标准)×3.4%(包括农特税和教育税)

### ◎ 非营业用载客汽车<新登记>购置税计算示例

※ 供应价格(不含增值税)为30,000,000韩元时

区分	计算明细	税额
购置税	30,000,000×0.07	2,100,000

### ◎ 非营业用货车<新登记>购置税计算示例

※ 供应价格(不含增值税)为12,000,000韩元时

区分	计算明细	税额
购置税	12,000,000×0.05	600,000

## 汽车相关汽车税

### ◎ 什么叫汽车税?

- 同时具有对拥有车辆的财产税性质和对公路损伤和环境污染等方面的分摊款性质的税目.

### ◎ 纳税义务人: 汽车所有者(截止交税月份1日的汽车所有人)

### ◎ 征税标准及税率

拥有车辆	非营业用载客汽车		
	排气量	1,000cc以下	1,600cc以下
每cc税额	80韩元	140韩元	200韩元

※年度税额计算方法: 排气量×每cc税额×按车龄的减轻税率=年度税额

※车辆减轻税率: 从汽车使用年数为3年时的5%到最高12年时的50% (12年以上均为50%)

### ◎ 交税期间及征收方法

区分	征税标准日期	交税期间	交税相关期间
第1期	6月1日	6. 16 ~ 6. 30	1月 ~ 6月拥有车辆
第2期	12月1日	12. 16 ~ 12. 31	7月 ~ 12月拥有车辆

#### • 随时征收

- 新登记车辆和在征税期间核销登记的车辆
- 非征税和减免税对象或转换成征税对象的车辆
- 在征税期间中转让和受让的车辆

## 汽车相关地方税制支援内容

### ◎ 为普通居民和中产阶层的地方税支援

- 对轻型[非营业用载客、客货两用、载货(包括营业和非营业)]汽车全额免征购置税
- 所谓轻型汽车是指排气量在1,000cc以内的载客、客货两用、载货汽车.

### ◎ 对混合动力车辆减免汽车购置税

#### • 对象汽车

- 现代汽车 悦动1.6LPI混合动力, 索纳塔2.0混合动力
- 起亚汽车 福瑞迪1.6 LPI混合动力, K52.0混合动力
- HONDA CIVIC HYBRID(1,339cc, 1,497cc) INSIGHT(1,339cc), CR-Z混合动力(1,497cc)
- Lexus RX450h(3,456cc), CT200h(1,798cc), CAMRY HYBRID(2,362cc, 2,494cc)
- 丰田PRIUS(1,798cc), 凯美瑞混合动力, PRIUS(2,362cc, 2,494cc)
- 韩国GM, 君越2.4混合动力
- 福特Fusion HYBRID(2,488cc)

#### • 减免事项

- 购置税最多可减免140万韩元



## Vehicle Registration

# Tax Guide for Foreigners

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