



English



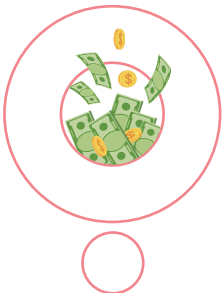
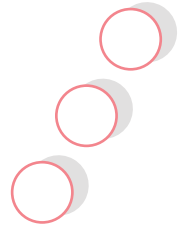
한국어

www.kilf.re.kr

다문화가정을 위한

알기 쉬운 지방세

An Easy Guide to Local Taxes
for **Multicultural Families**



Contents

PART 1

**An Easy Guide to Local Taxes
for Multicultural Families** 4

1. What are taxes? 4

2. What are local taxes? 4

3. Terminology of local taxes 5

Tax Calendar 8

PART 2

Acquisition tax 9

Property tax 10

Automobile tax 11

Local income tax 12

Resident tax 13

Registration license tax 14

**System for remedy if a taxpayer's rights
are infringed in the payment of local tax** 15

PART 3

**Useful daily information to be noted
along with local tax information** 16

An Easy Guide to Local Taxes for Multicultural Families

What are taxes?

The national government conducts national affairs of defense, diplomacy, public order etc. while local governments are responsible for residents' welfare, public health, sanitation, water supply, wastewater treatment and so on. To procure financial resources for these activities, the government imposes taxes on citizens according to their respective capacities, mainly in terms of income and wealth.

Taxes are classified as national taxes imposed by the national government(including customs duties) and local taxes levied by local governments.

What are local taxes?

Local taxes are taxes levied on the basis of statutes to enable a local government to procure financing to provide public services in the locality.

Local taxes collected are used for waste disposal and to build roads, maintain and manage water supply and wastewater treatment facilities, provide social welfare, open and operate fire stations, etc.

※ **Out of 11 types of local taxes, those that are relevant to daily life are summarized below. For more detailed information, please contact your local government's tax department.**

Terminology of local taxes

Terminology of local taxes(11 types)

General taxes: Acquisition tax, registration license tax, leisure tax, local consumption tax, resident tax, property tax, automobile tax, local income tax, cigarette consumption tax

Earmarked taxes: Local development tax, local education

The formula for assessing the amount of local taxes is as follows

$$\text{Tax base} \times \text{tax rate} = \text{Tax amount}$$

Tax base

The tax base is the amount that quantifies the value of the object (a house, building, vehicle, etc.) upon which a local tax is imposed, in terms of a specific price, quantity, etc. It is used as the basis for assessing a tax amount.

Tax rate

The tax rate is the rate multiplied by the tax base to determine the tax amount. The tax rate is expressed in terms of a permillage, an amount for each use,

*** won per cubic centimeter (cc) of engine displacement, etc., depending on the type of tax.

General levy

The tax department of a local government levies taxes by mailing a payment notice to the taxpayer with information on the tax base, the tax amount, etc.

※ Relevant taxes: Automobile tax, property tax, resident tax, registration license tax

The taxpayer reports the amount of tax and pays it voluntarily

The taxpayer prepares a local tax filing form with the tax base and the tax amount, submits it at the filing window of the relevant tax department, and pays the tax at the same time.

※ Taxes paid as described above include: Acquisition tax, local income tax, registration license tax, etc.

➤ **Additional amount**

If a local tax levied and notified by a local government (automobile tax, property tax, etc.) is not paid by the payment due date, 3% of the tax amount notified will be imposed pursuant to the provision of the Local Tax Act from the date after the payment is due.

➤ **Additional tax**

If the amount of local tax (acquisition tax etc.) is not reported and paid on the due date, an additional tax is levied to the assessed tax amount.

※ **Summary of the rates of general additional taxes**

- **General under-reporting of tax amount(10%), unfair under-reporting(40%)**
- **General failure to report(20%), unfair failure to report(40%)**

➤ **Measures taken when taxes are not paid**

If a person who has an obligation to pay a local tax has not paid it by the payment due date and has still not paid it by the due date after being issued a notice of urgent payment, the taxpayer's property is seized, the seized property is sold, and other measures are taken

➤ **Payment of local taxes**

Taxes can be paid at bank windows or cash dispensers and automated teller machines of all banks in the country, through WeTax (online payment), the Internet giro system, mobile phones, Internet bank, credit cards, etc.

➤ **When a tax payment obligation arises**

Obligation of tax payment is established when the conditions in the Local Tax Law are met, and the local government becomes a creditor while the taxpayer becomes a debtor.



Type of tax		Date when the obligation of tax payment arises
Acquisition tax		When a taxpayer acquires an object on which the acquisition tax is to be levied.
Registration license tax	Registration	When property rights and other rights are registered.
	License	When various licenses are acquired. The first day of the month when payment is due.
Resident tax		The tax base date (July 1 and when wages to be paid to employees are paid).
Local income tax		When the obligation to pay individual or corporate income tax (which constitute the tax base for the local income tax) is incurred. Individual Earned income tax: The date when the earned income is paid. Business income tax: December 31. Transfer income tax: The last date of the month when the transfer occurred. Corporation The date when the corporation's fiscal year ends.
Property tax		Tax is levied on properties that are owned by a taxpayer as of June 1 every year
Automobile tax	Ownership	The first day of the months when the payment is due (June and December).
Additional tax		When the obligation to pay the local tax upon which the additional tax is to be levied is incurred.
Local tax specially levied		When the individual or corporate income tax, which constitute the tax base of the specially levied local tax, is withheld at the income source.



Tax Calendar

Month	Levy and collection schedule
January	<ul style="list-style-type: none"> ● Payment of registration license tax(for license) (payment period: January 16-31). ● Yearly amount of automobile tax is paid at once (payment period: January 16-31).
March	<ul style="list-style-type: none"> ● Installment payment of the automobile tax for the first half of the year(payment period: March 16-31).
April	<ul style="list-style-type: none"> ● The local income tax for corporations is paid by a corporation whose accounts are settled at the end of December(payment date: April 30).
May	<ul style="list-style-type: none"> ● Local income tax (on income) is reported and paid (payment period: May 1-31).
June	<ul style="list-style-type: none"> ● The automobile tax for the first half of the year (January to June) is paid (payment period: June 16-30).
July	<ul style="list-style-type: none"> ● Resident tax (on properties) is reported and paid (payment period: July 1-31). ● Property tax on buildings, houses (first half of the year), ships, and aircraft is paid (payment period: July 16-31). ● Local development tax for specific real estate, local education tax (payment period: July 16-31).
August	<ul style="list-style-type: none"> ● Resident taxes on individuals and on business owners paid (payment period: August 16-31).
September	<ul style="list-style-type: none"> ● Automobile tax for the second half of the year is paid (payment period: September 16-30). ● Property tax on land and houses for the second half of the year is paid (payment period: September 16-30).
December	<ul style="list-style-type: none"> ● Automobile tax for the second half of the year (July to December) is paid (payment period: December 16-31). ※ Comprehensive real estate holding tax is imposed and collected (December 1-15).
Every month	<ul style="list-style-type: none"> ● Acquisition tax is reported and paid: Within 60 days of the acquisition date. ● Registration license tax(for registration) is reported and paid: At the time of registration. ● Resident tax(on employees), local income tax(specially levied tax): On the tenth day of every month.

Acquisition tax

Acquisition tax is tax reported and paid by applying the relevant tax rate to the acquisition price (tax base) when real estate, vehicles, etc., are purchased.

What is the tax base?

The tax base is the price as of the time when the acquisition of real estate or an automobile is registered. If there is no reported price, or if the reported price is lower than the amount set by the tax authorities (the base amount of the market price), the base amount of the market price shall be used as the tax base.

※ **The base amount of the market price: The base amount set by the government to apply for local taxes such as the acquisition tax, property tax, etc., of real estate and automobiles.**

How to report the tax amount

If a taxpayer acquires real estate, a vehicle, etc., the taxpayer should report and pay the acquisition tax within 60 days of the acquisition date at the tax department of the city, gun, or gu office where the relevant property is located (six months in the case of a bequest; nine months if the address is in another country).

What are the disadvantages if the tax amount is not reported and paid?

If a taxpayer acquires real estate, a vehicle, and so on, and does not report or pay tax by the due date of the tax report and payment, an additional tax for failure to report (20% to 40%) and for delayed payment (3% per day) are added to the tax amount.

Property tax

Property tax is levied on persons who own a house(apartments included), a building(commercial buildings etc., not including houses), land(land appurtenant to a building included) etc., as of June 1 every year.

To calculate the tax amount, the rate of fair market value is multiplied by the declared value of the house, the declared land price, or the statutory standard price of the fair market value of a building.

※ The rate of fair market value is 60% for houses, and 70% for land and buildings.



How to pay property tax

Property tax is paid at a bank or post office with the property tax payment notice, which is sent by the tax department of the local government with jurisdiction over the house, building, land, etc., in July and September every year.

For a house, property tax is paid in two installments a year, between July 16 and 31(first payment) and September 16 and 30(second payment).

For an ordinary building, property tax should be paid between July 16 and 31. For land, property tax is paid between September 16 and 30.

What are the disadvantages of not paying?

If property tax(or automobile tax) is not paid within the payment period, an additional tax equivalent to 3% of the tax amount payable is levied for each non-payment.

For each month that passes after the expiration of the payment period, an additional tax equivalent to 0.75% of the unpaid local tax is added until 60 months after the said expiration.

Automobile tax

An automobile tax serves as a property tax for car ownership, as well as a tax imposed on the burden of social costs of road damages, traffic congestion, and environmental pollution attributed to car ownership.

What is the tax base?

For automobiles registered under the Automobile Management Act, as well as dump trucks and concrete mix trucks, tax is imposed in prescribed amounts based on engine displacement (cubic centimeter), etc.

How to pay automobile tax

The yearly tax amount is paid in two deferred installments, with a payment notice sent to the car owner as of the first day of the month when the payment is due (June and December).

How to save on automobile tax

If a yearly amount is paid in one installment, 10% of the automobile tax amount that should have been paid in the second installment is discounted.

※ The discount rate of the yearly amount will be adjusted, beginning in 2021, based on the interest rates on deposits in financial institutions and other factors: 10% (up to 2022) → 7% (2023) → 5% (2024) → 3% (2025 and thereafter)

To pay the automobile tax in one installment, please request the relevant tax department for payment within the request period. You can also apply for payment through the Internet payment services of local taxes (wetax.go.kr).

Local income tax

National income tax or corporate income tax payers should report and pay local income tax for individuals and corporations to the tax department of the relevant local government.

Individual local income taxes are levied on comprehensive income (interest, dividend, business, earned, pension and other income), and retirement and property transfer income. Corporate local income taxes are levied on income for each business year, income from transfer of land and other properties, income that is not expended by the corporation but retained as cash, bank deposits, etc., and liquidation income.

What is the tax base?

The tax base of local income tax is the same as that of the national income tax for individuals and corporations.

How to report and pay local income tax

Local income tax for individuals may be reported and paid along with the national income tax during the period of reporting the finalized comprehensive income tax in May, at the tax departments of local governments and National Tax Service offices.

Local governments send payment notices during the reporting period to small business owners paying local tax on comprehensive income and persons reporting local tax on transfer income. When the person who receives a notice pays the stated amount, it is considered that the person also reported the tax amount.

Local income tax for individuals on transfer income) may be reported tentatively and paid within four months from the last day of the month of the transfer, and the same shall be reported and paid conclusively by the end of July of the following year.

Local income tax for corporations shall be assessed based on the ratio of the number of employees and the floor area of the building of the corporation within the jurisdiction of the relevant local government, out of the total number of employees and buildings of the corporation(the ratios of employees and floor area are added and divided by two), and reported and paid within four months from the last day of the business year to the tax department of the local government where each place of business of the corporation is located(three months for the national income tax for corporations).

Resident tax

Resident taxes consist of the following types: resident taxes on individuals (individuals whose address is within the relevant local district as of July 1 of each year) and on business owners (individuals or corporations with a business place within the relevant local district as of July 1 every year; a business owner with a business place with total area of more than 330m² within the local district as of July 1 every year), and resident taxes on business owners who pay wages to employees every month.

Tax base and payment method

Resident taxes on individuals are levied on individuals (the head of a household as defined in the Resident Registration Act) whose address as of July 1 every year is in the relevant local district, as well as foreigners who are registered under the Immigration Act and have a place of stay in Korea. A taxpayer may pay the resident tax between August 16 and 31 in accordance with the tax payment notice issued by the local government.

Resident tax on a business place is levied on a business owner who had a value-added tax base of more than 48 million won in the preceding year, a corporation with a place of business, or a business owner with a place of business with a total area of more than 300m². A business owner reports and pays the resident tax to the local government between August 1 and 31 in the district where the business place is located.

For the resident tax paid by business owners for employees to whom the business owner pays wages, 0.5% of the total wages is reported and paid by the business owner to the relevant local government every month, by the tenth day of the following month.

Registration license tax

The registration license tax (registration) is tax on the act of recording on the document of the national institution of registration the fact of establishing, changing or extinguishing rights on real estate, vehicles, etc.

Tax base

The registration license tax (license) refers to the tax on the act of receiving from an administrative agency a license, permit, etc., prescribed in various laws.

The tax base for the registration license tax (registration) is the reported price at the time of registering the ownership of real estate, automobiles, etc. The tax base for the registration license tax to establish collateral, provisional registration, etc., is the amount of debt.

How to report and pay

Those who wish to register real estate, vehicle, etc., shall report and pay the registration license tax before registration.

The registration license tax (license) should be reported and paid to the tax department of the relevant local government before a license certificate, etc., is issued by the administrative agency. If no effective period of license is left, or if the effective period exceeds one year, the tax should be paid at a bank between January 16 and 31, with the payment notice sent from the relevant local government.

※ If real estate or automobile registration or a license certificate is issued, a payment receipt for the registration license tax (registration) shall be submitted along with the application.

System for remedy if a taxpayer's rights are infringed in the payment of local tax

If a taxpayer's right or interests are breached in the levy of local tax, a system is available to promptly address the breach.



System and procedure types

- Review of legality before taxation**

A remedy is available in advance before a payment notice is sent, and the taxpayer may seek a remedy within 30 days of receiving a provisional notice of tax payment.
- Raising an objection**

An objection should be raised to the relevant tax department, etc., within 90 days of receiving a notice of tax payment
- Requesting review and judgment**

A request for a review is made to a high-level tax department or the Chairman of the Board of Audit and Inspection, and a judgment is requested from the Chairman of the Tax Tribunal.

※ A review or judgment may be requested without the process of raising an objection.
- Administrative litigation**

Litigation may commence immediately within 90 days of being informed of the result of a review or judgment after a judgment from the Tax Tribunal or review from the Board of Audit and Inspection has been requested.

Useful daily information to be noted along with local tax information

Registration of acquisition of real estate

Documents necessary for registration at the time of ownership transfer

Documents to be received from the seller

- The registration certificate (that had previously existed as a certificate of title), power of attorney (that states the person with the obligation to register, the person with the right of registration, the person acting on behalf of the parties, etc.)
- The seal certificate of the seller, and abstract of resident registration(history of changes in residence should be included)

Documents to be prepared by the purchaser

- Land register, a copy of the register of building management, one certified copy of resident registration, a power of attorney (if a person other than the purchaser is submitting an application)
- The certificate of the cause of registration: the contract of sale and purchase, etc(a certificate of report or a seal of approval is needed).
- One copy of the receipt of acquisition tax payment and notice, the certificate of purchasing a national housing bond
- Two copies of the application
- Registration fee: 15,000 won for each real estate registered (Article 5-2 of the Rules on Registration Certificate Fees etc.)

※ If a contract to purchase and sell real estate was entered into after January 1, 2006, the actual transaction price and other information shall be reported to the relevant gu office within 60 days of the contract date via the Internet or by visiting the gu office.



Registration of a new car

A person who wishes to register a new car shall apply to register the car as a new vehicle. If a person who manufactures and assembles or imports a car sells a vehicle, such a person may register the new car on behalf of the purchaser.

※ On November 1, 2010, a new system was implemented whereby a person may register anywhere in the country regardless of the jurisdiction of registration.

If a car is registered, a vehicle registration certificate is issued that states the registration number, vehicle identification number, number of the car, the main location of use, the car owner, the period of regular inspection, information on collateral established on the vehicle, etc.

Registration procedure

① Registration documents filed → ② Review of registration documents → ③ Registration number issued → ④ A registration certificate and license plate with securing bolts are issued → ⑤ The license plate is affixed to the vehicle using the bolts

Documents to be submitted when a new car is registered

- An application to register a new car (a tax stamp)
- A certificate of car production (a new car, a tax stamp), proof of car import (an import car)
- A document that proves the main location of vehicle use (corporation)
- A tax invoice
- A temporary permit for vehicle operation (a temporary permit to operate a vehicle for 10 days is issued for a new car registration)
- Two temporary license plates
- Liability insurance premium payment receipt
- Notice of automobile acquisition tax paid
- Certificate of purchase of urban railway bond
- License plate fee payment receipt
- If a person other than the car owner is submitting the application, the identification card of such person, one copy of the corporate seal certificate, and one copy of power of attorney

Registration of car ownership transfer or cancellation

A person who is transferring the ownership of a registered vehicle should register such transfer. If a person who registered his business of brokering the purchase and sale of used cars mediated a car sale or a car sale and purchase, such person may register the ownership transfer immediately on behalf of the purchaser.

▶ An automobile tax should be reported and paid when car ownership is transferred or canceled.

When the transfer or cancellation of car ownership is registered, the person transferring or cancelling ownership may report and pay the automobile tax for the relevant period before the registration date of ownership transfer.

▶ Documents to be submitted to register a car whose ownership was transferred.

- An application to register transfer of ownership (resident registration card and seal of the applicant)
- Certificate of transfer of ownership (affixed seal certificate), seal certificate of the person transferring ownership (for sale and purchase of a vehicle)
- Vehicle registration certificate
- Certificate of liability insurance (the person to whom ownership is transferred)
- The acquisition tax payment receipt and the urban railway bond purchase certificate
- Two license plates and bolts to affix the plates to the vehicle (for a vehicle registered in another city or do; the same does not apply to a national number)

Period of registering transfer of ownership

- Sale and purchase: Within 15 days of purchase
- Gift: Within 20 days of receipt of the vehicle
- Bequest: Within six months from the date the bequest commences
- Transfer of ownership for other reasons: Within 15 days from when the cause for ownership transfer occurs

▶ Documents to be submitted to cancel car registration

- Application to cancel car registration
- Certificate of taking over a disused vehicle (the certificate of car registration and the original copy of car registration should be submitted to the depository of disused vehicles), certificate of vehicle deposit
- Certificate of car registration
- License plate(a license plate does not have to be submitted if a car is disused or the license plate was destroyed due to a natural disaster, etc.)
- Proof of occurrence of an accident(natural disaster, traffic accident, fire, etc.), proof of car theft report.
- Export permit or a contract.

다문화가정을 위한

알기 쉬운 지방세



Contents

PART 1

대한민국 지방세 안내	22
1. 세금이란?	22
2. 지방세란?	22
3. 지방세 용어정리	23
연간 월별 지방세납부 안내	26

PART 2

취득세	27
재산세	28
자동차세	29
지방소득세	30
주민세	31
등록면허세	32
지방세 구제 제도	33

PART 3

지방세와 함께 알아두면 유익한 생활정보	34
-----------------------	----

대한민국 지방세 안내

세금이란?

국가는 국방·외교·치안 등의 국가사무를 수행하고, 지방자치단체는 주민의 복지, 보건위생, 상하수도 등 지역사회에 필요한 공공서비스를 제공하는 하는 업무를 담당하는데 이러한 일들에 필요한 재원을 마련하기 위해 국민의 소득이나 재산 등 능력에 따라 부담시키는 것입니다.

세금의 종류에는 국가가 징수하는 국세(관세포함)와 지방자치단체가 징수하는 지방세로 구분됩니다.

지방세란?

지방세는 지방자치단체가 지역의 공공서비스를 제공하는데 필요한 비용을 마련하기 위해 법령에 근거하여 징수하는 세금입니다.

징수된 지방세는 지역의 쓰레기처리, 도로개설, 상·하수도시설 유지관리, 사회복지사업, 소방시설치·운영 등에 사용됩니다.

※ 11개 세목중 일상생활에서 필요한 세목중심으로 요약하여 설명하고 상세한 안내는 해당 지방자치단체 세무부서로 문의하시기 바랍니다.



지방세 용어정리

- 지방세의 종류(11개 세목)

보통세: 취득세, 등록면허세, 레저세, 지방소비세, 주민세, 재산세, 자동차세, 지방소득세, 담배소비세

목적세: 지역자원시설세, 지방교육세
- 지방세 세액산정 방식

과세표준 × 세율 = 세액
- 과세표준

지방세 과세대상(주택, 건물, 자동차 등)의 가치를 구체적인 가격 · 수량 등으로 계량화하여 표현한 것으로 세액산출의 기준으로 사용 됩니다.
- 세율

세액을 결정하기 위해 과세표준에 곱하는 비율입니다. 비율은 세목에 따라 천분율, 건당금액, 배기량(cc)당 00원이라는 금액 등으로 표시 되기도 합니다.
- 보통징수

지방자치단체의 세무부서에서 과세표준액과 세액 등을 기재한 고지서를 납세자에게 우편으로 송달하여 징수하는 방식입니다.

※ 대상세목: 자동차세, 재산세, 주민세, 등록면허세
- 신고납부

납세자가 지방세 신고서에 과세표준 금액과 세액을 작성하여 해당 세무부서 신고창구에 신고하고 동시에 세금을 납부하는 방식입니다.

※ 대상세목: 취득세, 지방소득세, 등록면허세 등
- 가산금

지방자치단체에서 부과지한 지방세(자동차세, 재산세 등)를 납부기한까지 납부하지 아니할 때 지방세 법령에 따라 납부기한을 경과한 날로부터 고지세액의 100분의3이 부과됩니다.

가산세

지방세 신고 납부세목(취득세 등)을 신고 납부 기한 내에 신고 및 납부하지 않는 경우 산출세액에 가산하여 징수하는 금액을 말합니다.

※ 일반 가산세세율 요약

- 일반 과소신고(10%), 부정 과소신고(40%)
- 일반 무신고(20%), 부정 무신고(40%)

체납처분

납세의무자가 납부기한까지 지방세를 납부하지 아니한 경우 독촉장이 발부하였음에도 독촉기한까지 납부하지 않을 경우에 체납자의 재산을 압류, 압류재산의 매각 등을 하는 절차입니다.

지방세 납부

전국 모든 은행의 창구 또는 CD/ATM기, 인터넷신고납부 위택스(wetax), 인터넷지로, 모바일, 인터넷뱅킹, 신용카드 등을 통해 납부합니다.

납부의무 성립

지방세법에서 정한 요건을 충족하는 경우에 성립되고 지방자치 단체는 채권자의 지위에, 납세자는 채무자의 지위에 서게 됩니다.



세목별		납세의무 성립일
취득세		취득세 과세물건을 취득하는 때
등 록 면허세	등록분	재산권 등 그 밖의 권리를 등기 또는 등록하는 때
	면허분	각종의 면허를 받는 때와 납기가 있는 달의 1일
주민세		과세기준일(7월 1일, 종업원분 종업원에게 급여를 지급하는 때)
지방소득세		그 과세표준이 되는 소득세·법인세의 납세의무가 성립하는 때 개인 근로: 소득지급일, 사업: 12월 31일, 양도: 양도한 달의 말일 법인 사업연도 종료일
재산세		과세기준일(6월 1일)
자동차세	소유분	납기가 있는 달(6월·12월)의 1일
가산세		가산세를 가산할 지방세의 납세의무가 성립하는 때
특별징수지방소득세		그 과세표준이 되는 소득세·법인세를 원천징수하는 때



연간 월별 지방세납부 안내

월별	부과 · 징수 일정
1월	<ul style="list-style-type: none"> ● 등록면허세(면허분) 납부(납기: 1.16~1.31) ● 자동차세 연세액 일시납부(납기: 1.16~1.31)
3월	<ul style="list-style-type: none"> ● 제1기분 자동차세 분할납부(납기: 3.16~3.31)
4월	<ul style="list-style-type: none"> ● 12월말 결산법인 법인지방소득세 납부(납기: 4.30)
5월	<ul style="list-style-type: none"> ● 지방소득세(소득분) 신고납부(납기: 5.1~5.31)
6월	<ul style="list-style-type: none"> ● 제1기분(1~6월) 자동차세 납부(납기: 6.16~6.30)
7월	<ul style="list-style-type: none"> ● 주민세(재산분) 신고납부(납기: 7.1~7.31) ● 건축물·주택(제1기분)·선박·항공기 재산세 납부(납기: 7.16~7.31) ● 특정부동산분 지역자원시설세·지방교육세(납기: 7.16~7.31)
8월	<ul style="list-style-type: none"> ● 주민세(개인분, 사업소분) 납부(납기: 8.16~8.31)
9월	<ul style="list-style-type: none"> ● 제2기분 자동차세 분할납부(납기: 9.16~9.30) ● 토지분·주택(제2기분) 재산세 납부(납기: 9.16~9.30)
12월	<ul style="list-style-type: none"> ● 제2기분(7~12월) 자동차세 납부(납기: 12.16~12.31) ※ 종합부동산세 부과·징수(12.1~12.15)
매월	<ul style="list-style-type: none"> ● 취득세 신고납부: 취득일로부터 60일 이내 ● 등록면허세(등록분) 신고납부: 등록하기 전까지 ● 주민세(종업원분)·지방소득세(특별징수분): 매월 10일 한

취득세

부동산, 자동차 등을 구입했을 때 취득가액(과세표준)에 해당 세율을 적용하여 취득세를 산출하여 신고 납부하는 세금입니다.



과세표준은?

취득자가 부동산, 차량을 신고한 취득당시의 가액을 말합니다. 다만 신고가액이 없거나 신고가액이 과세기관에서 정한 금액(시가표준액)보다 적을 때 시가표준액으로 합니다.

※ 시가표준액: 부동산, 자동차에 관한 취득세·재산세 등의 지방세를 신청하기 위해 정부에서 기준으로 설정한 금액

신고방법은?

납세자가 부동산, 차량 등을 취득하는 경우 해당 재산의 소재지 시·군·구청 세무부서에 취득일부터 60일 이내 신고납부해야 합니다(상속 6개월, 외국에 주소를 둔 경우 9개월 이내).

신고납부하지 않는 경우 불이익은?

납세자가 부동산, 차량 등을 취득하고 신고납부기한까지 신고·납부하지 않으면 무신고가산세(20%~40%), 납부지연 가산세(10일 5%)를 납부하여야 할 세액에 추가하여 납부하여야 합니다.

재산세

매년 6월 1일에 주택(아파트 포함), 건축물(주택을 제외한 상가 등), 토지(건축물 부속토지 포함) 등을 소유하고 있는 자에게 부과됩니다.

주택(공시가격)·토지(공시지가)·건축물(시가표준액)에 공정시장 가액 비율을 곱하여 세액을 산출합니다.

※ 공정시장가액 비율은 주택(60%), 토자·건축물(70%)을 적용합니다.

납부방법은?

매년 7월과 9월에 주택, 건축물, 토지 등의 소재지 지방자치단체 세무부서에서 보내준 재산세 고지서로 은행·우체국에 납부하고 집이나 사무실에서 인터넷납부도 가능합니다.

납부기한은 주택의 경우 1년분을 2회로 나누어서 7월 16일부터 7월 31일(1회), 9월 16일부터 9월 30일(2회)까지입니다.

일반 건축물은 매년 7월 16일부터 7월 31일까지이고 토지는 9월 16일부터 9월 30일까지입니다.

납부하지 않는 경우 불이익은?

재산세(자동차세도 동일)를 납기내에 납부하지 않을 경우에 납부하여야할 세액에 1회 3%에 해당하는 가산금이 부과됩니다.

또한 납부기한이 경과한 날로부터 매월 1일이 경과할 때마다 체납된 지방세의 0.75%에 상당하는 금액이 60개월까지 추가됩니다.

자동차세

자동차 소유에 대한 재산보유 성격 및 도로손상, 교통혼잡 유발, 환경오염에 대한 사회적 비용발생에 따른 부담적인 성격의 세금입니다.



과세표준은?

「자동차관리법」에 따라 등록·신고된 차량 및 「건설기계관리법」에 따라 등록된 덤프트럭, 콘크리트 믹서트럭에 차량 배기량(cc) 기준 등의 일정 금액을 적용합니다.

납부방법은?

연세액을 후불성격으로 2번에 나누어 납기가 있는 달(6월, 12월)의 1일 현재 자동차 소유자에게 발송된 고지서로 납부합니다.

자동차세 결제방법은?

연세액을 한꺼번에 납부하는 경우 잔여기간 자동차세액의 10%를 공제합니다.

※ 2021년부터 금융회사의 예금이자율 등을 적용하여 연세액 공제율을
조정 : 10%(~'22년) → 7%('23년) → 5%('24년) → 3%('25년 이후)

연세액 신청방법은 신청기간내에 세무부서에 신청하거나 인터넷 지방세 신고납부(www.wetax.go.kr)을 활용하여 신청 납부할 수 있습니다.

지방소득세

국세 소득세 및 법인세 납세자는 개인지방소득세 및 법인지방 소득세를 해당 지방자치단체의 세무부서에 신고·납부해야 합니다.

종류는?

개인 지방소득세 종류는 종합소득(이자, 배당, 사업, 근로, 연금, 기타소득)퇴직, 양도소득이고 법인지방소득은 각 사업연도 소득, 토지 등 양도소득, 미환류소득, 청산소득입니다.

과세표준은?

국세 소득세 및 법인세법상 과세표준과 동일합니다.

신고납부 방법은?

개인지방소득세는 5월 종합소득세 확정신고 기간에 지방자치단체 세무부서와 세무서에서도 국세, 지방세 동시 신고납부 가능합니다.

종합소득분 소규모사업자 및 양도소득분 지방소득세 신고자는 신고기간 중 지방자치단체에서 납부서 발송되고, 기재된 세액 납부시 신고로 인정됩니다.

개인지방소득세(양도소득세분) 신고·납부는 양도한 달의 말일부터 4개월 이내 예정신고·납부 후 다음해 7월말까지 확정 신고 납부하면 됩니다.

법인지방소득세는 각 사업장 소재지 관할 지방자치단체 세무부서에 종업원수, 건축물 연면적 1:1 기준으로 안분하여 사업연도 종료일로부터 4개월(법인세는 3개월) 이내 신고 납부합니다.

주민세



종류는?

주민세 종류는 지방자치단체에 매년 7월 1일에 주소를 둔 개인에게 부과하는 개인분 및 사업소를 둔 개인, 사업소를 둔 법인, 사업소 연면적 330㎡ 초과 사업소를 둔 사업주에 부과하는 사업소분, 매월 종업원에게 급여를 지급하는 사업주에게 부과하는 종업원분이 있습니다.

과세표준 및 납부방법은?

개인분 주민세는 매년 7월1일 기준으로 지방자치단체에 주소를 둔 개인(주민등록법 규정의 세대주) 및 출입국관리법에 의해 외국인 등록을 하고 국내 체류지를 둔 외국인에게 부과되고 지방자치단체가 발송한 고지서로 8월 16일부터 8월 31일까지 납부하면 됩니다.

사업소분 주민세는 전년도 부가가치세 과세표준액 4,800만원 이상의 사업자, 사업소를 둔 법인, 사업소 연면적 330㎡ 초과 사업소를 둔 사업주에 과세됩니다. 사업주는 8월 1일부터 8월 31일까지 사업소 소재지 관할 지방자치단체에 사업소별로 신고 납부합니다.

종업원분 주민세는 종업원에게 급여를 지급하는 사업주가 종업원 급여 총액의 0.5%의 매월 납부세액을 다음달 10일까지 관할 지방자치단체에 사업소별로 신고 납부합니다.

등록면허세

등록분은 부동산, 자동차 등의 권리의 설정·변경 또는 소멸에 관한 사항을 국가의 등기·등록 기관 서류에 기록하는 행위에 대한 세금입니다.

과세표준은?

면허분은 행정기관에 각종 법령에 규정된 면허·허가 등에 대한 행위에 대한 세금입니다.

등록분은 부동산·자동차 등의 소유권 등기는 등록 당시의 신고된 가액이고 저당권, 가등기 등은 채권금액입니다.

신고·납부 방법은?

부동산·자동차 등을 등기, 등록을 하고자 하는 자는 등기, 등록 하기 전까지 등록면허세를 신고·납부하여야 합니다.

등록면허세(면허분)은 행정기관에서 면허증서등을 발급전까지 해당 지방자치단체 세무부서에 신고납부하고 면허유효기간이 없거나 1년을 초과하는 경우 매년 1월에 해당 지방자치단체에서 보낸 고지서로 1월 16일부터 1월 31일까지 은행에 납부하면 됩니다.

※ 부동산 등기, 자동차등록, 면허증서 발급하는 경우에 신청서에 등록면허세 (등록분)영수증을 첨부하여 접수하여야 합니다.

지방세 구제 제도

지방세 부과처분이 납세자의 권리나 이익을 침해하는 경우 이를 신속하게 구제할 수 있는 제도입니다.



종류 및 절차는?

- 과세전 적부심사
 세금고지서가 나가기전의 사전 구제제도로 과세예고 통지서 수령 후 30일 이내 청구
- 이의신청
 세금고지서를 받은 후에 90일 이내에 부과한 세무부서 등에 신청
- 심사·심판청구
 심사청구는 상급기관 세무부서 또는 감사원장에게 신청하고
 심판청구는 조세심판원장에게 청구
 ※ 이의신청 절차 없이 심사(심판)청구 가능합니다.
- 행정소송
 조세심판원 심판청구 및 감사원 심사청구를 거치고 심판청구·심사청구 처분이 있는 것을 안 날부터 90일내에 즉시 소송을 제기할 수 있음.

지방세와 함께 알아두면 유익한 생활정보

부동산 등기 ▶ 소유권 이전 등기시 필요한 서류

매도인(파는사람)에게 받을 서류

- 등기필증(구 권리증), 위임장(등기의무자, 등기권리자, 대리인 등이 명시)
- 매도인 인감증명 및 주민등록 초본(주소이력 포함)

매수인(사는사람)이 준비할 서류

- 토지대장, 건축물관리대장 1부, 주민등록등본 1부, 위임장 (대리인 신청시)
- 등기원인 증서: 매매계약서 등(신고필증 또는 검인 필요)
- 취득세 영수필 확인서 및 통지서 1통, 국민주택채권매입증
- 신청서 부분 2부
- 등기신청 수수료: 매 부동산 당 15,000원(등기사항 증명서 등 수수료 규칙§5의2)



※ 2006년 1월 1일 이후 부동산 매매에 관한 거래계약을 체결하였을 때에는 부동산 거래 신고 등에 관한 법률제3조에 의거 거래계약일로부터 60일 이내에 실제 거래 가격 등을 관할 구청에 인터넷 또는 방문 신고하여야 합니다.

자동차 신규등록

신규로 자동차에 관한 등록을 하고자 하는 자는 신규 등록 신청을 하여야 하고, 자동차를 제작·조립 또는 수입하는 자가 자동차를 판매한 경우에 매수자를 대신하여 신규 등록을 신청 가능합니다.

※ 2010. 11. 1부터는 지역 관계없이 전국 어디서나 등록 가능한 전국 무관할 등록제도 시행중임.

등록신청을 하게 되면 등록번호, 차대번호, 차명, 사용본거지, 자동차소유자, 정기검사 유효기간, 자동차저당에 관한 사항 등을 기재한 자동차 등록증을 교부받게 됩니다.

▶ 등록처리 절차



▶ 자동차 신규 등록 구비서류

- 신규등록신청서(수입증지)
- 자동차제작증(신조차, 수입인지), 수입사실증명서(수입차)
- 자동차의 사용본거지를 확인할 수 있는 서류(법인)
- 세금계산서
- 임시운행허가증(신규등록신청을 위한 운행 시 10일간 임시운행 허가증이 교부됨)
- 임시운행허가번호판 2매
- 책임보험가입영수증
- 차량 취득세 영수필통지서
- 도시철도채권매입필증
- 번호판 대금 영수증
- 대리신청의 경우 신분증, 법인 인감 증명서 1부, 위임장 1부

자동차 이전등록· 말소등록

등록된 자동차를 양수받는 자는 자동차 소유권의 이전등록을 신청하여야 하고, 자동차 매매업의 등록을 한자는 자동차를 매도 또는 매매의 알선을 한 경우 매수자를 대신하여 지체 없이 이전 등록을 신청할 수 있습니다.

▶ 자동차 이전·말소등록 시 자동차세 신고납부제

자동차를 이전등록 하거나 말소등록 하는 경우에 양도인 또는 말소등록인은 해당기분의 세액을 이전등록일에 신고납부 할 수 있습니다.

▶ 자동차 이전 등록시 구비서류

- 소유권이전등록 신청서(신청인의 주민등록증 도장)
- 양도증명서(인감증명 날인), 양도인의 인감증명서(용도: 자동차 매매용)
- 자동차 등록증
- 책임보험가입증명서(양수인)
- 취득세 납부영수증 및 도시철도 채권매입필증
- 자동차등록번호판 2매 및 봉인(타시·도인 경우, 단, 전국번호는 제외)

이전등록 신청기한

- 매매: 매수한 날부터 15일 이내
- 증여: 증여를 받은 날부터 20일 이내
- 상속: 상속개시일부터 6월 이내
- 기타의 사유로 인한 소유권 이전: 사유가 발생한 날부터 15일 이내

▶ 자동차 말소등록시 구비서류

- 자동차말소등록신청서
- 폐차인수증(폐차장에 자동차등록증 및 자동차등록원부 제출),
입고확인서
- 자동차등록증
- 자동차등록번호판(폐차·천재지변 등은 제외)
- 사고사실 증명서류(천재지변·교통사고·화재 등), 도난신고확인서
- 수출면장 또는 계약서

다문화가정을 위한

알기 쉬운 지방세

발행일 2021년 9월 15일

발행처 한국지방세연구원

원고·집필 한국지방세협회

주소 서울특별시 서초구 강남대로 2길 16

전화 02-2071-2703

팩스 02-2071-2722

홈페이지 <http://www.kilf.re.kr>

편집·디자인 (주)아미고디자인

※ 본 책은 안내·참고용이므로 법적 책임은 없습니다.

다문화가정을 위한

알기 쉬운 지방세

An Easy Guide to Local Taxes
for Multicultural Families



 KILF | 한국지방세연구원

06788 서울시 서초구 강남대로길 16
T. 02,2071,2721 F. 02,2071,2788 www.kilf.re.kr