



e-Tax System

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Overview of Lecture

I. Introduction

II. Tax System of Korea

III. e-Tax System

IV. Summary



I. Introduction

1. Speaker

2. Outline of Lecture



1. Speaker

A. Finance Division

B. University of Seoul

C. University of Denver, LL.M. in Taxation

**D. Author of Book, Explanation of Local
Tax Act (2002-2010)**

**E. Work Experience for Local Taxes
(1991-2009)**

2. Outline of Lecture

A. Tax System of Korea

B. e-Tax System

C. Summary

II. Tax System of Korea

1. Tax Items

2. Tax Authorities

1. Tax Items

A. National Tax

B. Local Tax

A. National Tax

a. Direct Tax (4)

Personal Income Tax, Corporate Income Tax
Inheritance & Gift Tax, Comprehensive Real
Estate Tax

b. Indirect Tax (5)

Value Added Tax, Special Exercise Tax
Liquor Tax, Stamp Tax, Securities Transaction Tax

c. Ear Marked Tax (3)

Transportation Tax, Education Tax
Special Tax for Rural Development

B. Local Taxes

a. Transaction Taxes (2)

Acquisition Tax, Registration Tax

b. Property Taxes (3)

Property Tax, Automobile Tax, Inhabitant Tax

c. Income Tax (1)

Local Income Tax

d. Exercise Taxes (6)

License Tax, Butchery Tax, Leisure Tax, Motor Fuel Tax, Tobacco Consumption Tax, Local Exercise Tax

e. Ear Marked Taxes (4)

Urban Planning Tax, Common Facility Tax, Regional Development Tax, Local Education Tax

2. Tax Authorities

A. Central Governments

B. Local Governments



A. Central Governments

(1) Ministry of Strategy & Finance (MSF)

**(2) Ministry of Public Administration
& Security (MPAS)**



(1) Ministry of Strategy & Finance

a. National Tax

b. National Tax Service



(2) Ministry of Public Administration & Security

a. Local Tax

b. Local Govt.

B. Local Governments

(1) Provincial Govt.

(2) Sub-Local Govt.

(3) Tax Organization



(3) Tax Organization

(a) Tax Administration Division

(b) Tax Management Division

(c) Tax Collection Division

III. e-Tax System

- 1. Overview**
- 2. Tax Data Management System**
- 3. Tax Billing System**
- 4. Tax Payment System**
- 5. Tax Audit System**
- 6. Tax Appeal System**

1. Overview

A. e-Tax System

B. Tax Data Management System

C. Tax Billing System

D. Tax Payment System

E. Tax Audit System

F. Tax Appeal System

2. e-Tax System

A. Definition of e-Tax

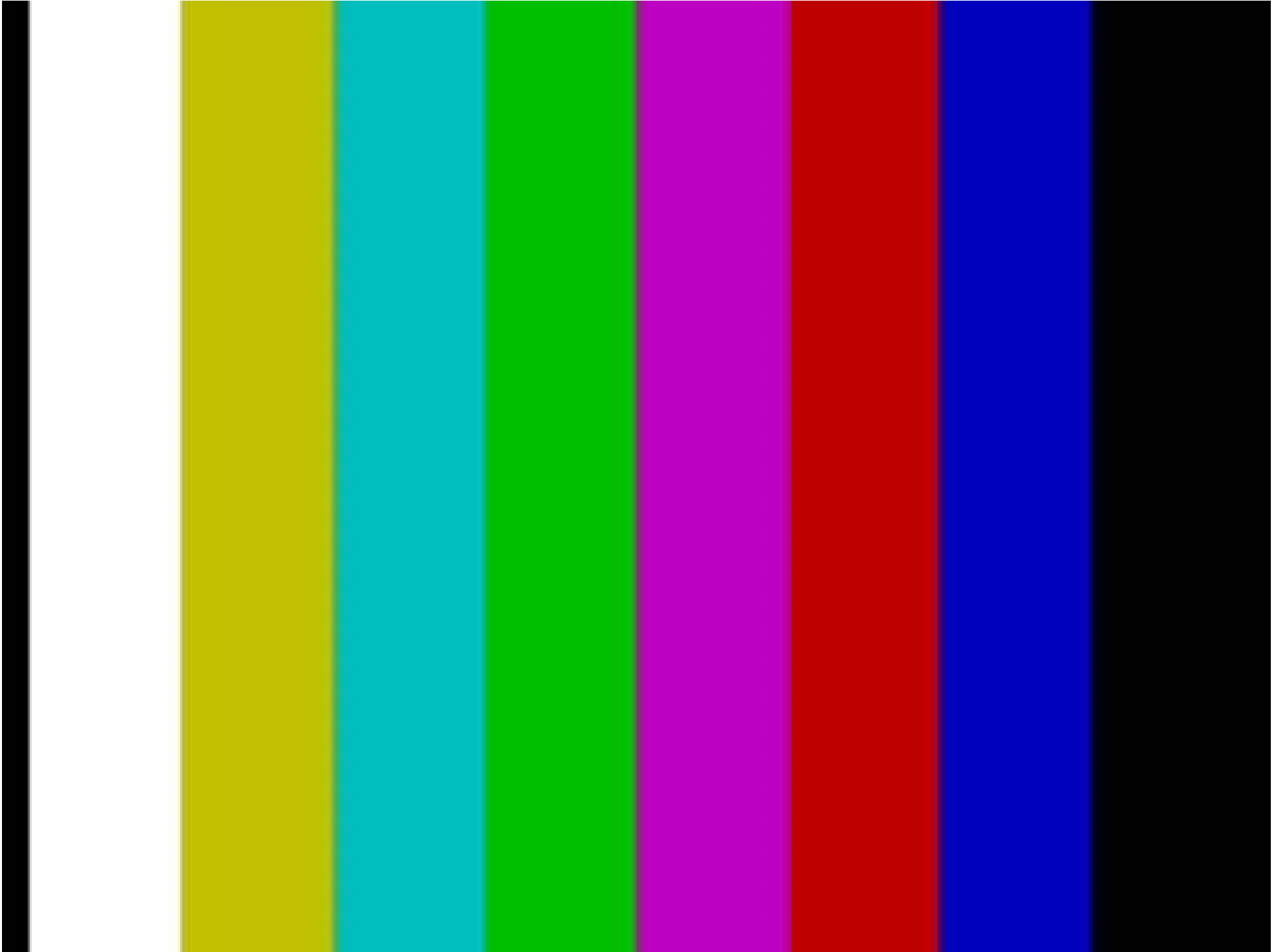
B. Background & Purpose

C. Requirements

D. Procedures

D. Contents of e-Tax

C. Effects & Video Regarding e-Tax





3. Tax Data Management System (TDMS)

A. Definition

B. Purpose

C. Functions

D. Results & Effect

4. Tax Billing System

A. Definition

B. Purpose & Effects

C. Incentives

D. Results

5. Tax Payment System

A. Definition

B. Background & Purpose

C. Contents

D. Results & Effect

6. Tax Audit System

A. Definition

B. Background & Purpose

C. Convenience

D. Results & Effect

7. Tax Appeal System

A. Definition

B. Convenience

C. Results & Effect

IV. Summary

- 1. Review of Lecture**
- 2. Importance of Tax Administration**
- 3. Closing Remarks**



Thank You So Much

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