

**Non-Confidential**

[     ] Kim and [     ] Lim

*Claimants*

**-and-**

**The Government of Korea**

*Respondent*

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**Non-Confidential**

**Notice of Intent to Submit a Claim to Arbitration under  
Article 8.20 of the *Canada-Korea Free Trade Agreement***

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**February 18, 2023**

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### **Table of Attachments**

<b>No.</b>	<b>Description</b>	<b>Confidentiality</b>
1	Documents relating to the Claimants' nationality and investment	<b>CONFIDENTIAL</b>
2	<i>Act on the Improvement of Urban Areas and Residential Environments</i> , {Enforcement Date 27 April 2007}, {Act No. 8404, 27 April 2007, Amendment by Other Act}	Non-Confidential
3	<i>Act on the Improvement of Urban Areas and Residential Environments</i> , {Enforcement Date 1 December 2010}, {Act No. 10331, 31 May 2010, Amendment by Other Act}	Non-Confidential
4	<i>Act on the Improvement of Urban Areas and Residential Environments</i> , {Enforcement Date 13 October 2018}, {Act No. 15676, 12 June 2018, Partial Amendment}	Non-Confidential
5	<i>Act on the Improvement of Urban Areas and Residential Environments</i> , {Enforcement Date 16 March 2021}, {Act No. 17943, 16 March 2021, Partial Amendment}	Non-Confidential
6	<i>Act on Acquisition of and Compensation for Land for Public Works Projects</i> , {Enforcement Date 14 October 2021}, {Act No. 18044, 13 April 2021, Partial Amendment}	Non-Confidential
7	<i>Act on Appraisal and Certified Appraisers</i> , {Enforcement Date 21 January 2022}, {Act No. 18309, 20 July 2021, Partial Amendment}	Non-Confidential
8	Ministry of Land, Infrastructure and Transport, "Plan to Rationalize Real Estate Publicly Announced Price" (3 November 2020)	Non-Confidential
9	Ministry of Land, Infrastructure and Transport, "Returning 2023 Real Estate Holding Tax to the 2020 Level" (23 November 2022)	Non-Confidential
10	City of Seoul Gazette No. 2771	Non-Confidential
11	City of Seoul Gazette No. 2872	Non-Confidential
12	The Association for Sindang Redevelopment Zone 8, "Progress of Sindang Redevelopment Zone 8"	Non-Confidential
13	Documents Relating to the Assessment of the Claimants' Investment	<b>CONFIDENTIAL</b>
14	Sample of Actual Sales Price of Commercial Properties in Comparable Neighboring Area Outside of the Redevelopment Project	<b>CONFIDENTIAL</b>
15	Korean text of <i>Income Tax Act</i> , {Enforcement Date 1 January 2023}, {Act No. 19196, 31 December 2022, Partial Amendment}	Non-Confidential
16	<i>Enforcement Decree of the Income Tax Act</i> , {Enforcement Date 1 January 2018}, {Presidential Decree No. 28511, 29 December 2017, Partial Amendment}	Non-Confidential
17	Korean text of Article 154 of the <i>Enforcement Decree of the Income Tax Act</i> , {Enforcement Date 1 January 2018}, {Presidential Decree No. 28511, 29 December 2017, Partial Amendment}	Non-Confidential

## A. INTRODUCTION

1. The Government of Korea (“GOK”) has expropriated a commercial real estate property located at [ ] Sindang-dong, Jung-gu, Seoul, South Korea (the “Investment”), owned by Mr. [ ] Kim and Ms. [ ] Lim (together the “Claimants”), who are investors of Canada, in violation of its obligations under the *Canada-Korea Free Trade Agreement* (“CKFTA”).

2. As discussed in detail below, pursuant to the Korean *Act on the Improvement of Urban Areas and Residential Environments* (“*Improvement Act*”), the Investment has been included in a redevelopment project provided under the Act (the “Sindang 8 Project”) against their will, and it has been taken from the Claimants to be demolished for the so-called redevelopment.

3. This expropriation violates the CKFTA because, *inter alia*, it was undertaken in furtherance of the private interests of the project’s proponents, not for public purpose. In addition, the Investment was not expropriated on payment of prompt, adequate, and effective compensation, because affected properties are required under the *Improvement Act* to be valued and compensated based on the “publicly announced price”. The GOK has previously acknowledged that such price is neither adequate nor effective.

4. The treatment that has been accorded to the Claimants also constitutes discrimination that is prohibited under the CKFTA. Chief among others, investors of properties not included in a redevelopment project drawn up by the project’s proponents (including the properties located in other areas designated for improvement projects under the *Improvement Act*) are not subject to expropriation. In addition, the Claimants have been offered a right to purchase a residential property for the expropriation of their commercial property under the *Improvement Act*. However, to benefit from the residential property capital gains tax exemption under the Korean *Income Tax Act*, one must be a resident of Korea. As such, by calculating the value of the Investment without considering tax implications, the treatment accorded to the Claimants is by definition discriminatory against foreign investors who reside abroad.

5. The GOK has also failed to accord the Investment minimum standard of treatment (“MST”), including the fair and equitable treatment (“FET”) and full protection and security (“FPS”). This breach is inherent in the coerciveness and arbitrariness of the redevelopment regime under the *Improvement Act*, whereby a group of private property owners is entrusted by the GOK to cause the demolition of all properties in that zone in their self-interest, without any legitimate justification or meaningful due process.

6. In light of these breaches and the resulting losses and damages (currently estimated to be over KRW 5,928 million at fair market value), the Claimants seek **full restitution** of their Investment as relief. To this end, and given that the demolition of the property at issue has not yet taken place, the Claimants also seek an **interim measure of protection** should subsequent consultations not result in a mutually agreeable solution in order to ensure that the future tribunal’s jurisdiction to order restitution as an award is made fully effective, and also to preserve evidence that is critical to the core elements of the dispute—namely the property, which is critical evidence of, *inter alia*, its fair market value.

7. As such, pursuant to Article 8.20 of the CKFTA, and with a view to resolving this dispute amicably through consultation and negotiation contemplated by Article 8.21, the Claimants serve the GOK with this Notice of Intent to Submit a Claim to Arbitration (“NOI”).

8. Protected information that the Claimants intend to use in an arbitral hearing should subsequent consultations not result in a mutually agreeable solution appears in square brackets and in yellow highlights. This information is protected because it constitutes confidential business information and personal privacy information that is privileged or otherwise protected from disclosure under a party’s domestic law, including the Korean *Personal Information Protection Act*. As such, the Claimants understand that information designated as protected in this NOI shall not be disclosed under Article 8.35 of the CKFTA.

**B. PROPERLY DOCUMENTED NOTICE OF INTENT**

9. This NOI is submitted on behalf of the Claimants, Mr. Kim and Ms. Lim (who are legally married spouses), on their own behalf as contemplated under Article 8.18 of the CKFTA. The claims in this NOI are that the GOK, a party to the CKFTA, has breached several obligations under Section A, other than Articles 8.10 (Investment and Environment), 8.15 (Special Formalities and Information Requirements), and 8.16 (Corporate Social Responsibility), and that the Claimants have incurred loss or damage by reason of, or arising out of, those breaches.

10. This NOI constitutes a written notice of the Claimants' intent to submit a claim to arbitration under Article 8.20 of the CKFTA. Pursuant to paragraph (a) of Article 8.20(1), the disputing investors are Mr. [ ] Kim and Ms. [ ] Lim, both residing at [ ], Nepean, Ontario, Canada (postal code [ ]). The Claimants are represented by the law firm Cassidy Levy Kent (Canada) LLP as specified below, to whom copies of all correspondence should be directed:

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11. This NOI sets out the provisions of the CKFTA alleged to have been breached and any other relevant provisions under paragraph (b) of Article 8.20(1); the legal and the factual basis for the claim, including the measures at issue under paragraph (c) of Article 8.20(1); and the relief sought and the approximate amount of losses/damages under paragraph (d) of Article 8.20(1).

12. In addition, evidence establishing that the Claimants are investors of Canada under Article 8.20(2) of the CKFTA is contained in **Confidential Attachments 1-1** and **1-2**. These attachments demonstrate that Mr. Kim and Ms. Lim are Canadian nationals, and that they have made an investment in Korea within the meaning of the term "investor of a Party" under Article 8.45. That investment also falls within the meaning of the term "covered investment" under

the same provision, as it is an investment existing on the date of entry into force of the CKFTA, as shown in the proof of ownership in **Confidential Attachment 1-3**.<sup>1</sup> In addition, and as a result of the GOK's most-favoured nation treatment ("MFN") obligation Article 8.4(1) of the CKFTA, the GOK's obligations regarding MST and expropriation apply to an investment of an investor of Canada irrespective of the Claimants' nationality at the date of entry into force of the CKFTA.<sup>2</sup> The Claimants have duly registered their Canadian citizenship with respect to the Investment at issue with the Jung-gu district government under the *Foreigner's Land Acquisition Law*, which is also included in **Confidential Attachment 1-4**.

13. Finally, the Claimants have not alleged that breach of an obligation under Section A of the CKFTA Chapter 8 in proceedings before a court or administrative tribunal of Korea. As such, there is no defect that would prevent the Claimants from submitting a Claim to Arbitration pursuant to Article 8.23 and Annex 8-C(1) of the CKFTA should subsequent negotiations not result in a mutually agreeable solution.

## **C. FACTS AND MEASURES AT ISSUE**

### ***i. The Korean "Redevelopment" Law***

14. This is a case of an outright prohibited expropriation. This expropriation is being undertaken under the *Improvement Act*, by which the GOK expropriates properties within certain designated areas ("Improvement Zones") for the implementation of redevelopment projects in accordance with the *Improvement Act* ("Redevelopment Projects"). The *Improvement Act* enables

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<sup>1</sup> The nationality of an investor is normally determined based on the time the parties consented to submit a dispute to arbitration (e.g., Article 25(2)(a) of the ICSID Convention) or when the dispute arose (e.g., *Pac Rim Cayman LLC v Republic of El Salvador*, Decision on the Respondent's Jurisdictional Objections (1 June 2021), ICSID Case No. ARB/09/12 at para 3.34. In any event, the Claimants' claims are distinguishable from *Seo v. The Government of Korea*, Final Award (24 September 2019), HKIAC Case No. 18117 (see in particular at paras 140-145) because they include breaches of the GOK's national treatment ("NT") and most favoured nation ("MFN") treatment obligations owed to "investors" under Articles 8.3(1) and 8.4(1), which are independent of the GOK's non-discrimination obligations to "covered investments".

<sup>2</sup> See, e.g., Articles 10.5 and 10.13 of the *Chile-Korea Free Trade Agreement*. More favourable treatment provided to an investor of another party under a treaty has been incorporated into another treaty under MFN in numerous previous tribunal cases. See, for e.g., *Bayindir Insaat Turizm Ticaret Ve Sanayi A.S. v Islamic Republic of Pakistan* (ICSID Case No. ARB/03/29) at paras 154 and 167; *MTD Equity Sdn. Bhd. and MTD Chile S.A. v Republic of Chile* (ARB/01/7) at paras 100-104; and *Emilio Agustín Maffezini v. Kingdom of Spain*, Decision on Jurisdiction (25 January 2000), ICSID No. Apr/97/7 at para 56.

and allows a Redevelopment Project to be designed and carried out by private individuals through an association of proponent property owners within the Improvement Zone (a “Redevelopment Association”), which is empowered by the Act to compel the “redevelopment” of property owned by dissenting property owners. The final result of a Redevelopment Project is the expropriation and demolition of all properties within a designated zone, and new construction over the area in the name of “redevelopment”.

15. Dissenting property owners have only two avenues for recourse under the *Improvement Act*. At the end of a Redevelopment Project, they may either: receive a right to purchase newly constructed unit(s), with a deduction in the amount of the value of their expropriated property(ies); or liquidate their interest in exchange for cash payments. In both cases, the value of compensation is based on the publicly announced price of the expropriated property. And in both cases, the existing property is expropriated, demolished, and built-over in accordance with the interests of the Redevelopment Project’s proponents and against the wishes of others property owners.<sup>3</sup> Unsurprisingly, the Korean redevelopment regime under the *Improvement Act* has already been challenged in no fewer than five investor-state disputes to date.<sup>4</sup>

16. The measures at issue are the *Improvement Act* and any other related policies and laws, rules, decrees, ordinances and other instruments, written or not (including the instruments referred to in this NOI), related to the expropriation of the Investment; and these policies and/or instruments as applied to the Investment in this case by the actions and/or omissions of the GOK, including through the Redevelopment Association responsible for the Sindang 8 Project (the “Sindang 8 Association”). Currently, the Claimants understand the measures to operate in the following manner based on the information reasonably available to them, which is without prejudice to further clarifications based on consultations with the GOK.

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<sup>3</sup> For a summary of the Korean redevelopment regime, *see also* *Seo v. The Government of Korea*, Final Award (24 September 2019), HKIAC Case No. 18117 at paras 33-35.

<sup>4</sup> *Seo v. The Government of Korea*, Final Award (24 September 2019), HKIAC Case No. 18117; *Hun Won v. The Government of Korea*, Notice of Arbitration (6 May 2021); *Lee v. The Government of Korea*, Notice of Intent to Submit Claim to Arbitration under Korea-United States Free Trade Agreement Chapter Eleven (7 July 2022) (regarding a real estate property in Daegu city); *Claimant v. the Government of Korea*, Notice of Intent to Submit Claim to Arbitration under Korea-United States Free Trade Agreement Chapter Eleven (3 February 2020) (regarding a real estate property located in Wonju city); *Yoon Won Tae v. The Government of Korea*, Notice of Intent (23 December 2019).



17. The process leading to expropriation begins with the GOK's designation of an Improvement Zone, defined as an area "to implement a planned {Improvement} Project".<sup>5</sup> Upon designation of an Improvement Zone, the *Improvement Act*:

- imposes restrictions, including restrictions against new construction or expansion/major renovation of the existing properties, that frustrate any owner/investor-led improvement efforts;<sup>6</sup> and
- allows an "Improvement Project" defined under the *Improvement Act* to be undertaken within the zone, which includes a Redevelopment Project defined as "{p}rojects implemented to improve residential environments in the area whose {improvement} basis facilities are inferior and where the worn-out and inferior structures are concentrated".<sup>7</sup>

18. A Redevelopment Project is undertaken by a project implementer, which acts as the principal entity carrying out the project (the "Project Implementer"). In the case of a Redevelopment Project not being implemented directly by the government, the Project Implementer is the Redevelopment Association,<sup>8</sup> which can be formed with the consent of 75% of property owners representing 50% or more of the total land area.<sup>9</sup> Once established, the

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<sup>5</sup> Non-Confidential Attachment 2, *Act on the Improvement of Urban Areas and Residential Environments*, {Enforcement Date 27 April 2007}, {Act No. 8404, 27 April 2007, Amendment by Other Act} ("2007 April *Improvement Act*") at Article 2(1) (definition of the term "Rearrangement Zone"). We are referring to the 2007 April version of the *Improvement Act* because, as discussed further below, this is the version of the law that we understand to be current when the "Improvement Zone" relevant to this case was designated. Note also that while the 2007 April version uses the term "Rearrangement", the current version of the law uses the term "Improvement" (i.e., "Improvement Zone" and "Improvement Project" are used in the current law instead of "Rearrangement Zone" and "Rearrangement Project" used in the 2007 April version). In order to avoid confusion, this NOI uses the term "Improvement" in accordance with the current version of the law.

<sup>6</sup> Non-Confidential Attachment 2, 2007 April *Improvement Act* at Article 5(1).

<sup>7</sup> Non-Confidential Attachment 2, 2007 April *Improvement Act* at Article 2(2) (definition of the term "Rearrangement Project"). Similarly to what was discussed above, the 2007 April *Improvement Act* uses the terms "Rearrangement Project" and "Housing Redevelopment Projects" instead of "Improvement Project" and "Redevelopment Project" used in the current version of the law. Again, we use the term "Improvement" and "Redevelopment Project" in accordance with the current version of the law in order to avoid any confusion.

<sup>8</sup> Non-Confidential Attachment 3, *Act on the Improvement of Urban Areas and Residential Environments*, {Enforcement Date 1 December 2010}, {Act No. 10331, 31 May 2010, Amendment by Other Act} ("2010 December *Improvement Act*") at Article 13. As discussed below, the Redevelopment Association in the current case was established on December 12, 2016. The closest English version of the *Improvement Act* that predates this date is the 2010 December version, which we are using here as the best information reasonably available. Note also that this version of the law uses the term "partnership" which is referred to as "association" in this NOI in accordance with the current version of the law.

<sup>9</sup> Non-Confidential Attachment 3, 2010 December *Improvement Act* at Article 16(1).

Redevelopment Association operates in accordance with its articles of association, and pursuant to the *Improvement Act*, generally makes decisions by majority of the quorum (*i.e.*, at least half of the association members) in general meetings.<sup>10</sup>

19. The Redevelopment Association, as a Project Implementer under the *Improvement Act*, is then responsible for preparing a “Project Implementation Plan”, which sets out specific blue-prints for the Redevelopment Project.<sup>11</sup> After the plan is approved by the GOK,<sup>12</sup> the Redevelopment Association enters into a process of selecting a contractor for carrying out construction.<sup>13</sup> Once a contractor is selected and a contract is signed with a construction company, the process enters into a point of no return, as both the Redevelopment Association and contractor are now contractually bound.

20. The date on which a contractor is selected also marks the beginning of the demolition and construction phase of the process—called “Management and Disposal”—in which existing properties are expropriated and demolished, and new construction is undertaken in the zone. Specifically, within 120 days of entering into a contract with a contractor, the Redevelopment Association is required to initiate the pre-sale of the to-be constructed buildings to the property owners of the zone.<sup>14</sup> If an owner decides not to participate in pre-sale, or fails to do so, the Redevelopment Association may expropriate the property under Article 63 (for non-members of the Redevelopment Association) or Article 73(2) (for the Redevelopment Association members who thereafter decides not to take part in pre-sale) in exchange for monetary compensation. For

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<sup>10</sup> See Non-Confidential Attachment 4, *Act on the Improvement of Urban Areas and Residential Environments*, {Enforcement Date 13 October 2018}, {Act No. 15676, 12 June 2018, Partial Amendment} (“2018 October *Improvement Act*”) at Article 45(3) (as discussed below, this is the version that was current when the “Improvement Plan” relevant in this case was approved on November 27, 2018); and Non-Confidential Attachment 5, *Act on the Improvement of Urban Areas and Residential Environments*, {Enforcement Date 16 March 2021}, {Act No. 17943, 16 March 2021, Partial Amendment} (“2021 March *Improvement Act*”) at Article 45(3) (as also discussed below, this is the version that was current when the contractor was selected in this case, and given that this is also the most recent English version of the *Improvement Act*, it is the version that will apply to the process going forward unless any subsequent amendments come into force).

<sup>11</sup> Non-Confidential Attachment 4, 2018 October *Improvement Act* at Article 52. As discussed below, this is the version that was current when the “Improvement Plan” relevant in this case was approved on November 27, 2018.

<sup>12</sup> Non-Confidential Attachment 4, 2018 October *Improvement Act* at Article 50.

<sup>13</sup> Non-Confidential Attachment 5, 2021 March *Improvement Act* at Article 29(4). As discussed below, this is the version that was current when the contractor was selected in this case. This is also the most recent English version of the *Improvement Act*.

<sup>14</sup> Non-Confidential Attachment 5, 2021 March *Improvement Act* at Article 72(1).

owners who decide to participate in pre-sale, the Redevelopment Association “shall formulate a Management and Disposal plan... and shall obtain authorization” from the GOK.<sup>15</sup> Under Article 81(2) of the *Improvement Act*, “{a} Project Implementer shall demolish existing structures after obtaining authorization of its Management and Disposal Plan”.

21. Irrespective of whether a property owner decides to liquidate its property for payment or participates in pre-sale, the value of the expropriated property is appraised in accordance with the *Act on Appraisal and Certified Appraisers* (“*Appraisal Act*”). Specifically:

- In the case of pre-sale, Article 74(4) of the *Improvement Act* provides that “{a} price shall be determined by computing the arithmetic mean of the value appraised by... Certified Appraisers” registered under the *Appraisal Act*.
- In the case of liquidation under Article 63 of the *Improvement Act*, Article 65 provides that the Project Implementer must value property in accordance with the *Act on Acquisition of and Compensation for Land for Public Works Projects* (“*Acquisition and Compensation Act*”). Under Article 68 of the *Acquisition and Compensation Act*, the value of an expropriated property is to be computed by a panel of “three persons among appraisal corporations”, each selected by the project operator, the GOK and the property owner.<sup>16</sup> In the case of liquidation under Article 73(2) of the *Improvement Act*, Article 74(4)(1)(a) similarly provides that the value is to be assessed by “computing the arithmetic mean of the values appraised by... {a}t least two appraisal corporations, etc. selected and contracted by the head of the relevant” district government.

22. In this regard, the *Appraisal Act* provides that “{w}here an appraisal corporation... appraises land, that appraisal shall be based on the standards for the publicly announced price of representative land under the *Act on the Public Announcement of Real Estate Value* (“*Real Estate Value Act*”) that is deemed to have usefulness similar to that of the land in question.”<sup>17</sup> The

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<sup>15</sup> Non-Confidential Attachment 5, 2021 March *Improvement Act*” at Article 74(1).

<sup>16</sup> Non-Confidential Attachment 6, *Act on Acquisition of and Compensation for Land for Public Works Projects*, {Enforcement Date 14 October 2021}, {Act No. 18044, 13 April 2021, Partial Amendment} (“*Acquisition and Compensation Act*”) at Article 68.

<sup>17</sup> Non-Confidential Attachment 7, *Act on Appraisal and Certified Appraisers*, {Enforcement Date 21 January 2022}, {Act No. 18309, 20 July 2021, Partial Amendment} (“*Appraisal Act*”) at Article 3.

“publicly announced price” is a notoriously inadequate measure of market value, so much so that the Korean Ministry of Land, Infrastructure and Transport (“MOLIT”) was compelled in 2020 to formulate a policy aimed at gradually increasing the publicly announced price in order to attain market price levels. According to the public announcement of the policy, MOLIT estimated that the “publicly announced price” for land was only 65.5% of the market value level, and it planned to increase this to 90% over eight years.<sup>18</sup> However, in November 2022, MOLIT decided to reverse this policy in order to lessen the tax burdens (as real property holding tax is based on “publicly announced price”) such that publicly announced price for land in 2023 would return to the 2020 level of 65.5% of the market value level.<sup>19</sup> Notwithstanding the GOK’s backsliding on this policy, it is apparent that publicly announced prices do not reflect an adequate valuation of property.

*ii. The Claimants’ Investment*

23. In June 2006, the Claimants purchased the Investment, consisting of commercial land and a building located at [ ] Sindang-dong, Jung-gu, Seoul, South Korea. Mr. Kim and Ms. Lim each own a 50% interest in the Investment. The Investment consists of 192.0 m<sup>2</sup> of land and a building of 378.48 m<sup>2</sup> comprised of four floors (one basement floor, a ground floor, and two floors above ground). The Investment has been approved for commercial use since November 1984 (specifically for “{r}enting of non-residential buildings”) as shown in **Confidential Attachment 1-4** and has [ ] units, [ ] of which are currently leased out by tenants. The Claimants have run a commercial leasing business using the Investment since its acquisition, and have earned revenue, incurred expenses and continued to make investments for maintenance and improvement of the Investment.

24. On May 25, 2007, the City of Seoul notified the designation of Sindang Redevelopment Zone 8 as an Improvement Zone under Article 4 of the *Improvement Act* in the City of Seoul Special Notification 2007-157, an area which include the Investment.<sup>20</sup> Since then, that area—

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<sup>18</sup> Non-Confidential Attachment 8, Ministry of Land, Infrastructure and Transport, “Plan to Rationalize Real Estate Publicly Announced Price” (3 November 2020).

<sup>19</sup> Non-Confidential Attachment 9, Ministry of Land, Infrastructure and Transport, “Returning 2023 Real Estate Holding Tax to the 2020 Level” (23 November 2022).

<sup>20</sup> Non-Confidential Attachment 10, City of Seoul Gazette No. 2771 at 140-143 (“City of Seoul Special Notification 2007-157”).

together with the Investment—has been subject to the *Improvement Act*. Since the initiation of the redevelopment process, it has become increasingly difficult for the Claimants to secure tenants because of the restrictions and disruptions arising from the process (*e.g.*, various restrictions on the property, adverse impact on the attractiveness of the premise due to the prospect of impending demolition, *etc.*).

25. After almost 10 years, the Sindang 8 Association was formed on December 12, 2016. The long delay was partly because the proponents could not obtain the minimum required support of the property owners within the zone. As a result, proponents gerrymandered the boundaries of Sindang Redevelopment Zone 8 on multiple occasions,<sup>21</sup> until they finally achieved 76.33% consent. Since the designation of Sindang Redevelopment Zone 8 as an Improvement Zone, various restrictions under the *Improvement Act* discussed above have prevented meaningful investments into the zone, causing dilapidation of the zone.

26. Throughout this time, the Claimants have never agreed to any redevelopment project with respect to their property, and have protested and expressed their disapproval on numerous occasions. At no time did the Claimants consent to the establishment of Sindang 8 Association. Nevertheless, once Sindang 8 Association was formed, an Improvement Plan for the project was prepared and was authorized on November 27, 2018 in accordance with the *Improvement Act* (the “Sindang 8 Plan”). On April 27, 2019, Daelim Industrial Co., Ltd. (“Daelim”) was selected by the association as the construction contractor, which was followed by pre-sale from February 25, 2021 to April 25, 2021.<sup>22</sup>

27. Under the *Improvement Act*, the Claimants have no recourse against expropriation; their only option is either pre-sale or liquidation. As regards the pre-sale option, according to the pre-sale notification provided by the Sindang 8 Association,<sup>23</sup> the Investment’s “price as at the date the authorization of the Project Implementation Plan was publicly notified” under Article 74(1)(5) of the *Improvement Act* was KRW [ ] or approximately KRW [ ] per

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<sup>21</sup> For *e.g.*, see Non-Confidential Attachment 11, City of Seoul Gazette No. 2872 at 20 (“City of Seoul Special Notification 2008-392”), showing that Sindang Redevelopment Zone 8 was more than doubled from 2.4 ha to 5.9 ha.

<sup>22</sup> Non-Confidential Attachment 12, The Association for Sindang Redevelopment Zone 8, “Progress of Sindang Redevelopment Zone 8”.

<sup>23</sup> The Claimants have not yet been required to decide on their choice of recourse.

square meter of land.<sup>24</sup> In contrast, comparable commercial properties in a comparable neighbouring area outside of Sindang Redevelopment Zone 8 traded at almost [ ] the value, with prices of around KRW [ ] per square meter.<sup>25</sup>

28. In addition, the pre-sale notification shows that the Claimants are offered a right to purchase residential apartment units, without taking account of the effects of income tax on the Claimants' after-tax position. Under Article 121(2) of Korea's *Income Tax Act*, capital gains exemptions under Articles 89(1)(3) do not apply to capital gains on real estate earned by non-residents.<sup>26</sup> Further, as an additional requirement, Article 89(1)(3) of the *Income Tax Act* restricts capital gains tax exemptions to the transfer of a residential property where one household owns one residential property and the criteria prescribed by the Presidential Decree are met.<sup>27</sup> According to Article 154(1) of the *Enforcement Decree of the Income Tax Act*, in the case of a residential property located in Seoul, residence of at least two years is required in order to qualify for the exemption.<sup>28</sup> As foreign investors of commercial property residing in Canada, the after-tax value of the residential units offered to the Claimants is thus less than the after-tax value of similar units offered to other investors who can maintain residence in new units.

29. Subsequent to the pre-sale, Daelim repudiated the contract in early 2021 in the context of the extraordinary public health and economic consequences of the COVID-19 pandemic.<sup>29</sup> The

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<sup>24</sup> Confidential Attachment 13-1, The Association for Sindang Redevelopment Zone 8, "Disclosure of Information Regarding Estimated Charge Apportionment". As the property is mandated to be valued based on publicly announced price, it is not surprising that the assessed value of KRW [ ] per square meter of land approximates KRW [ ] per square meter of the publicly announced price for the Claimants' land. Compare *ibid.* with Confidential Attachment 13-2, City of Seoul, Real Estate Information Search System Publicly Announced Price for Jung-gu, Sindang-dong [ ].

<sup>25</sup> Confidential Attachment 14, Sample Actual Sales Price of Commercial Properties in Comparable Neighboring Area Outside of the Redevelopment Project.

<sup>26</sup> Non-Confidential Attachment 15, *Income Tax Act*, {Enforcement Date 1 January 2023}, {Act No. 19196, 31 December 2022, Partial Amendment} ("*Income Tax Act*"). Note that a English version of this law is not reasonably available to the Claimants and the Korean version is submitted instead.

<sup>27</sup> Non-Confidential Attachment 15, *Income Tax Act*.

<sup>28</sup> Non-Confidential Attachment 16, *Enforcement Decree of the Income Tax Act*, {Enforcement Date 1 January 2018}, {Presidential Decree No. 28511, 29 December 2017, Partial Amendment} ("*Enforcement Decree of the Income Tax Act*"). The residency requirement applies to "a house in an area subject to adjustment under paragraph (2)". While the English version of the law does not show the table listing such areas, see Non-Confidential Attachment 17 for the Korean version of Article 154 of the *Enforcement Decree of the Income Tax Act*, which shows that the City of Seoul is listed under paragraph 2.

<sup>29</sup> Note that the Claimants filed two earlier NOIs after Daelim was selected as a contractor. Daelim's subsequent repudiation was an one-off, aberrational event that took place following the COVID-19 pandemic.

repudiation was acknowledged by Sindang 8 Association on July 3, 2021.<sup>30</sup> As a result of this cancellation, the Sindang 8 Association conducted another selection process in 2022. During the first two competitive bidding processes, a legal quorum for a valid bid (*i.e.*, more than one bidder) was not met. Under these circumstances, the *Improvement Act* allows associations to negotiate with potential contractors individually, which the Sindang 8 Association began in January 2023. On February 18, 2023, the Association selected POSCO Engineering & Construction Co., Ltd. (“POSCO”) to be the new construction company contractor.

#### **D. LEGAL CLAIMS RAISED BY THE CLAIMANTS PURSUANT TO THE CKFTA**

30. In view of the facts set out above, the legal claims raised by the Claimants are that the GOK has violated its obligation concerning expropriation under Article 8.11 of the CKFTA; its obligation not to discriminate under Articles 8.3(1) and 8.4(1) of the CKFTA; and its obligation to accord MST, including FET and FPS under Article 8.5 of the CKFTA. These claims and arguments are without prejudice pending further clarification based on consultations with the GOK. The legal and factual basis for the claims arising out of the measures specified above are as follows.

##### ***i. The GOK has Illegally Expropriated the Claimants’ Investment***

31. Upon selection of POSCO as the new construction company on February 18, 2023, the Investment was expropriated directly (as the Investment is now subject to title transfer and demolition under the Management and Disposal phase of the Sindang 8 Project) or indirectly (as the Investment has lost all or nearly all of its value given that it is now subject to title transfer and demolition). Because the Management and Disposal process has begun, the Investment no longer has any meaningful value as a commercial rental business for which it was acquired. At the same time, since the selection of POSCO, the formal elimination of the Claimants’ title, the eviction of

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<sup>30</sup> Non-Confidential Attachment 12, The Association for Sindang Redevelopment Zone 8, “Progress of Sindang Redevelopment Zone 8”.

their tenants, and the demolition of their property, are now crystallized, as the Sindang 8 Association and POSCO are bound by law to proceed with the Management and Disposal phase.<sup>31</sup>

32. Pursuant to Article 8.11 of the CKFTA, an expropriation must be: (i) undertaken for a public purpose; (ii) in accordance with due process of law; (iii) performed in a non-discriminatory manner; (iv) and on payment of prompt and adequate compensation. As shown below, the GOK has failed to meet any of these requirements. Its expropriation of the Investment thus violates Article 8.11 of the CKFTA.

*a) The Expropriation of the Claimants' Investment is Devoid of Public Purpose*

33. At the outset, the GOK has failed to justify its expropriation of the Investment as being for a public purpose. At a minimum, public purpose requires that the GOK articulate the public purpose for which the expropriation was undertaken and offer a *prima facie* explanation of how the acquisition of the particular property was reasonably related to the fulfilment of that purpose.<sup>32</sup> The GOK has never explained any public purpose for expropriating the Claimants' property, let alone explaining how that public purpose (if any) could not be achieved without resorting to expropriation.<sup>33</sup> This is unsurprising because the GOK entrusts the decision to expropriate, demolish, and "redevelop" a particular property to be made by private individuals under the *Improvement Act*. As a result, a group of private individuals can cause expropriation of a particular property under the *Improvement Act* without any consideration of public purpose. Simply put, by allowing private individuals to act upon their self-interest and expropriate the Investment, the

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<sup>31</sup> It is telling that the measures that empower the Redevelopment Association expropriate property, evict owners/tenants, and order the demolition of buildings, recognize these measures as acts of expropriation. For example, Articles 63 and 65 of the *Improvement Act*, which provide liquidation as one of the options for the property owners, unambiguously refer to this as "expropriation" (see Non-Confidential Attachment 5). Similarly, under Article 19 of the *Acquisition and Compensation Act* the chapter which provides the Redevelopment Association the ability to use the land designated under the agreement is titled "Acquisition or Use by Expropriation" and refers to the permanent taking of property from property owners as "expropriation" (see Non-Confidential Attachment 6).

<sup>32</sup> In accordance with *ADC Affiliate Limited and ADC and ADMC Management Limited v. The Republic of Hungary*, ICSID Case No. ARB/03/16, Award, (2 October 2006) at paras 429-431, a state must be able to substantiate its public purpose claim.

<sup>33</sup> A state must be able to justify expropriation of the investor's property specifically, see *British Caribbean Bank Limited (Turks and Caicos) v. The Government of Belize*, PCA Case No. 2010-18, Award (19 December 19 2014) at paras 234-241.



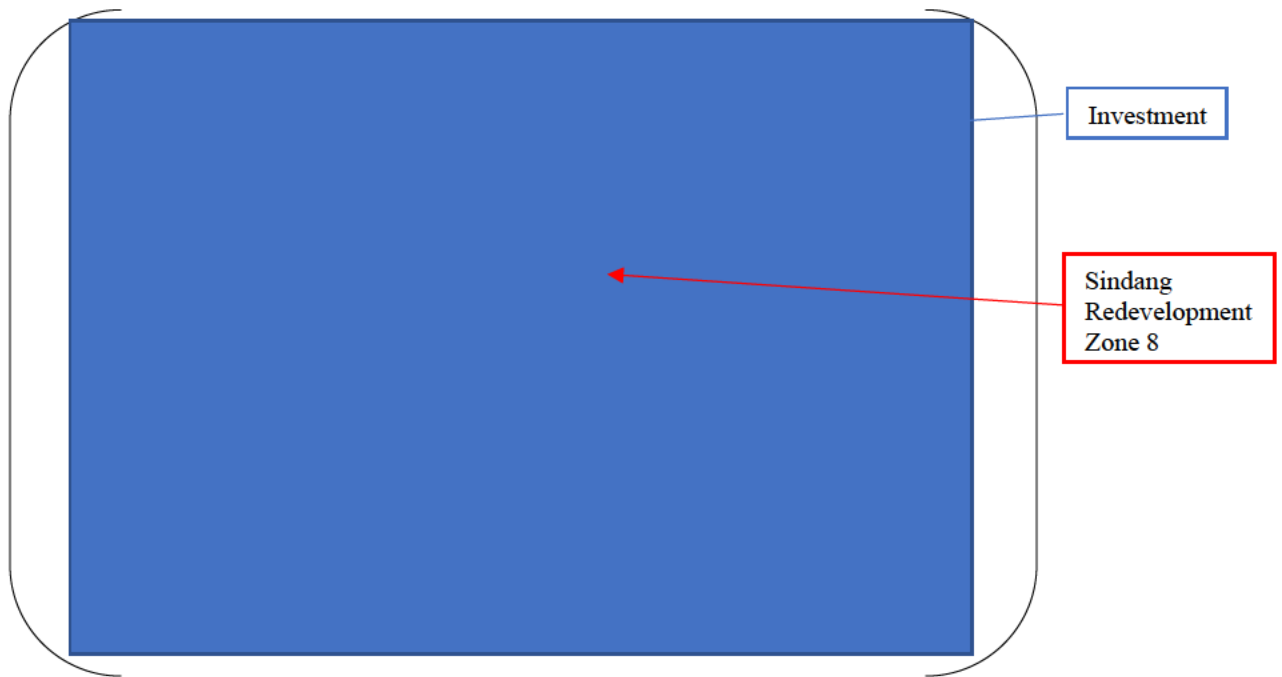
*Improvement Act* is by design devoid of any public purpose within the meaning of Article 8.11 of the CKFTA.

34. The arbitrariness of the state-sponsored expropriation under the *Improvement Act* is evident in the case of Sindang Redevelopment Zone 8. The borders of Sindang Redevelopment Zone 8 have changed multiple times since 2004, including in 2008 when the zone more than doubled from 2.4 ha to 5.9 ha.<sup>34</sup> These borders determine who is allowed to vote for the establishment of a Redevelopment Association. In the case of Sindang Redevelopment Zone 8, the threshold consent simply could not be reached without this repeated gerrymandering. The geographic delineation of the Sindang Redevelopment Zone 8 merely reflects an area where the proponents of the project could muster a bare minimum consent of 76.33% to establish the Sindang 8 Association and initiate a process that ultimately resulted in the expropriation at issue.

35. Take, for example, other commercial investment properties in areas that are immediately adjacent to the area where the Claimants' property is located. As depicted below, the Claimants' property, being located at the edge of the Redevelopment Zone border, is next to other properties that are not part of Sindang Redevelopment Zone 8 and that will therefore not be subject to expropriation.

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<sup>34</sup> Non-Confidential Attachment 11, City of Seoul Special Notification 2008-392 at 20.



36. Even assuming, *arguendo*, that this “redevelopment” was undertaken for a public purpose, the GOK failed to justify why the Claimants’ property, specifically, had to be expropriated in order to achieve that purpose. Rather, the only reason why the Sindang 8 Plan—which ultimately resulted in the expropriation of the Investment—was adopted is that it was passed by Sindang 8 Association with majority of votes. Other alternatives that did not result in expropriation were not considered or set aside. In other words, public purpose was simply not a factor in a decision to expropriate the Investment.

37. In particular, the Investment is a commercial property, while the Redevelopment Project is defined as “{p}rojects implemented to improve residential environments”.<sup>35</sup> It is unclear what purpose would be served by including the Claimants’ property to Sindang Redevelopment Zone 8. It is even less clear why the Claimants’ property had to be expropriated and demolished in order to achieve that purpose. In fact, the Investment is located in an advanced area, a mere 10 meters away from a subway station and near a major intersection. Immediately next to the Investment is a public square, which has not been included in the Sindang 8 Project. In the absence of any

<sup>35</sup> Non-Confidential Attachment 2, 2007 April *Improvement Act* at Article 2(2).

justification from the GOK, it is apparent that the only interest served by expropriating the Claimants' property is the proponents' self-interest.

*b) The Expropriation was Not in Accordance with Due Process of Law*

38. As discussed above, the regime under the *Improvement Act* is arbitrary because a majority vote carries the day and imposes their rules on the minority. There is no rule of law or due process. The proponents of a Redevelopment Project can, and did in the Claimants' case, take the property rights away from the dissenting owners solely by means of a majority vote.

39. Pursuant to the *Improvement Act*, there is no mechanism for the Claimants to meaningfully challenge the expropriation of their Investment. According to *ADV v. Hungary*, for an expropriation to have been taken in accordance with due process of law, there must be a mechanism through which the Claimants are able to raise claims against actions already taken or about to be taken; they must also have a reasonable chance to claim their legitimate rights and to have their claims heard:

The Tribunal agrees with the Claimants that 'due process of law', in the expropriation context, demands an actual and substantive legal procedure for a foreign investor to raise its claims against the depriving actions already taken or about to be taken against it. { } The legal procedure must be of a nature to grant an affected investor a reasonable chance within a reasonable time to claim its legitimate rights and have its claims heard. If no legal procedure of such nature exists at all, the argument that 'the actions are taken under due process of law' rings hollow.<sup>36</sup>

40. The Claimants have a legal right under the CKFTA to not have their Investment arbitrarily expropriated. However, the Sindang 8 Association is now bound and empowered to expropriate and raze the Claimants' property pursuant to the *Improvement Act*, meaning that there is no objection that the Claimants could raise to the Sindang 8 Association that would lead to its claim being heard, but-for this dispute settlement process. In other words, "no legal procedure exists at

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<sup>36</sup> *ADC Affiliate Limited and ADC and ADMC Management Limited v. The Republic of Hungary*, ICSID Case No. ARB/03/16, Award, (2 October 2006) at para 435.

all” for landowners to object to the process and claim their legitimate rights. Consequently, the GOK has failed to expropriate the Claimants’ Investment in accordance with due process of law.

*c) The Expropriation is Discriminatory*

41. The effects of the expropriation and the manner it was undertaken discriminate against the Claimants and the Investment. *First*, the Investment was arbitrarily included as part of Sindang Redevelopment Zone 8, while similarly situated properties (including the properties located in other Improvement Zones) were not. The only difference amongst them was the presence of a quorum of self-interested proponents in support of a Redevelopment Project. For example, the Claimants’ property is located at the edge of Sindang Redevelopment Zone 8, meaning that otherwise similarly situated properties located just outside of Sindang Redevelopment Zone 8 (including the properties in other Improvement Zones) are not being expropriated.

42. *Second*, non-residents are not entitled to benefit from the capital gains tax exemptions under Articles 89(1)(3) of the *Income Tax Act*. Only an individual who has been a resident of Korea and the property at issue for two years is eligible for a capital gains tax exemption when they decide to liquidate that property.<sup>37</sup> Conversely, Canadian investors residing in Canada who have (i) invested in a commercial property in Korea; and (ii) not had the intention of residing in Korea, are ineligible for this tax exemption for all practical purposes. Therefore, the total net value of the residential property available to the Claimants under the pre-sale option of the *Improvement Act* is less than the net value available to Korean residents and other investors who take residence in the new property. Despite this, however, the pre-sale compensation is determined without any regard to the Claimants’ net of tax position, which makes the expropriation discriminatory against Canadian investors.

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<sup>37</sup>Non-Confidential Attachment 15, *Income Tax Act* at Articles 89(1)(3) and 121(2); Non-Confidential Attachment 16, *Enforcement Decree of the Income Tax Act* at Article 154(1); Non-Confidential Attachment 17, Korean Text of Article 154 of the *Enforcement Decree of the Income Tax Act*.

*d) The Compensation Available under the Korean “Redevelopment” Law is Inadequate*

43. As discussed above, MOLIT itself has recognized that the basis on which properties must be evaluated under the *Improvement Act* is significantly lower than the fair market value of the properties.<sup>38</sup> Therefore, the expropriation of the Investment is not “on payment of prompt, adequate, and effective compensation”, contrary to Article 8.11(1)(d) of the CKFTA. In this regard, the Sindang 8 Association previously assessed the “price as at the date the authorization of the Project Implementation Plan was publicly notified” under Article 74(1)(5) of the *Improvement Act* of the Investment to be KRW [ ] or approximately KRW [ ] per square meter of land.<sup>39</sup> Based on the information reasonably available to the Claimants, comparable commercial properties in a comparable neighbouring area outside of Sindang Redevelopment Zone 8 was traded almost [ ] the value, at prices around KRW [ ] per square meter.<sup>40</sup>

*ii. The GOK has Failed to Accord the Claimants Treatment No Less Favourable Than That It Accords the Investors of Korea and Non-Parties*

44. Under Articles 8.3(1) and 8.4(1) of the CKFTA, the GOK is obliged to accord the Claimants, investors of Canada, treatment no less favourable than that it accords, in like circumstances, to its own investors and investors of a non-party with respect to, *inter alia*, expansion, management, conduct, operation, and sale or other disposition of investments. These obligations have been breached on at least two levels.

45. *First*, Korean and other foreign investors in real estate property that is not subject to a Redevelopment Project (including the investors of the properties in other Improvement Zones where Redevelopment Project and expropriation have not taken place) are in identical

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<sup>38</sup> Non-Confidential Attachment 9, Ministry of Land, Infrastructure and Transport, “Returning 2023 Real Estate Holding Tax to the 2020 Level” (23 November 2022).

<sup>39</sup> Confidential Attachment 13, Documents Relating to the Assessment of the Claimants’ Investment (*see* Attachment 13-1, The Association for Sindang Redevelopment Zone 8, “Disclosure of Information Regarding Estimated Charge Apportionment”).

<sup>40</sup> Confidential Attachment 14, Sample Actual Sales Price of Commercial Properties in Comparable Neighboring Area Outside of the Redevelopment Project.

circumstances with the Claimants in all relevant respects. The only difference is that the Investment is expropriated (by virtue of being included in a gerrymandered Sindang Redevelopment Zone 8 drawn by the proponents of redevelopment), whereas those that are not subject to a Redevelopment Project are not. By subjecting the Claimants' property to expropriation and demolition under the Sindang 8 Project, the GOK accorded the Claimants treatment that is less favourable than it accords to other Korean and foreign owners of properties that are not subject to such measures.

46. *Second*, as discussed above, the Claimants are offered a right to purchase residential units as an alternative to cash payments as a consideration for expropriation of their property. Given that the Claimants are Canadian investors living in Canada, it is practically impossible for them to satisfy the residency requirements in order to benefit from the capital gains tax exemption. In other words, the after-tax value of residential properties is less to the Claimants than it is to other Korean and foreign investors who fulfil the residency requirement. In reality, a large number of the property owners in Sindang Redevelopment Zone 8 are residents in the area/city/Korea or are owner-residents in residential properties, meaning that foreign investors of commercial properties like the Claimants are treated far less favourably even compared with other investors in the same Sindang Redevelopment Zone 8. As such, determining the value of a residential property to the Claimants as Canadian investors without considering the tax consequences was discriminatory.

***iii. The GOK has Failed to Uphold Its Obligation of Minimum Standard of Treatment***

47. The GOK violated the MST obligation under Article 8.5 of the CKFTA by coercively taking the Investment. As discussed above, the Sindang 8 Association—constituted with a consent of 76.33% of the owners—is imposing its will on property owners who do not wish to take part in the Sindang 8 Project, including the Claimants, by taking title and demolishing their properties. This breaches the GOK's MST obligations on several levels.

48. *First*, there has never been any legitimate justification as to why the Claimants' property had to be expropriated and demolished in order to achieve the GOK's objectives. Simply put, the decision to include the Claimants' property in the Sindang 8 Project, and thereby expropriate and demolish that property, was made by the project proponents acting in their self-interest. Even

assuming, *arguendo*, that improvements were needed, there is no reason why the Claimants' property had to be expropriated, demolished and built-over, to the exclusion of all other less intrusive alternatives.

49. *Second*, the GOK has not communicated any legitimate justification to the Claimants in undertaking the expropriation. As a result of this failure, the Claimants have been deprived of their rights to due process to assess the legitimacy of the Sindang 8 Project in order to: contest whether there was sufficient nexus between the expropriation of their Investment and the GOK's objectives; and raise any alternative means of achieving the GOK's objectives without expropriating the Claimants' Investment.

50. *Third*, the Claimants have further been deprived of due process rights because the *Improvement Act* must result in expropriation of the Investment once a construction contractor is selected and the Management and Disposal phase begins. There is no avenue for the Claimants to preserve their Investment. In fact, the whole process under the *Improvement Act* is biased and unfair, because dissenting owners in the minority have no recourse to raise issues with the legitimacy of a Redevelopment Project (*e.g.*, adequacy of compensation, justifiability of the project, necessity of expropriation, *etc.*).

51. Normally, it is the responsibility and duty of a government to prevent such takings of properties against the will of owners. This is what is required under the FPS requirement: for the GOK to ensure "full protection and security"—in a physical, legal, and commercial sense—and to prevent the taking and demolition of the Investment by other individuals. However, the GOK has breached this obligation by actively perpetrating the very conduct from which they are supposed to protect the Claimants.

## **E. RELIEF SOUGHT BY THE CLAIMANTS**

52. Due to the GOK's violations of the CKFTA, the Claimants have suffered expropriation and loss of their Investment with the estimated value of over KRW 5,928 million. If the negotiations and consultations resulting from this NOI do not result in a mutually agreeable

solution, the Claimants reserve their right to submit a Claim to Arbitration under Article 8.23 of the CKFTA and seek the following relief:

- Full restitution of the Investment to the Claimants free of all measures found to be in breach of the CKFTA in accordance with Article 8.41(1)(b).
- Interim measures of protection pursuant to Article 8.40 of the CKFTA to:
  - ensure that the Tribunal's jurisdiction is made fully effective, in particular to preserve critical evidence (including the property at issue) necessary to assess the fair market value of the Investment and other key elements of the potential dispute which necessitate continued access to the property; and
  - ensure that the Tribunal's jurisdiction is made fully effective, in particular to ensure that restitution is available to the Claimants as a relief as provided under Article 8.41(1)(b) of the CKFTA.
- Costs in accordance with the applicable arbitration rules.

53. Consistent with Article 8.40 of the CKFTA, the interim measures contemplated by the Claimants do not require the Tribunal to order attachment or to enjoin the application of the measures for the following reasons.

54. *First*, the measures complained of have already taken place when the Investment was expropriated and the Claimants merely seek an interim measure of protection against disposal of the proceeds from the unlawful conduct at issue in order to preserve evidence (*e.g.*, for fair market valuation) and effective jurisdiction of the Tribunal. *Second*, the Claimants do not ask for attachment or enjoinder of the Sindang 8 Project as such; rather, they seek the preservation of certain evidence critical to ensuring the Tribunal's jurisdiction is made fully effective. For clarity, preservation of the Investment does not prevent other activities under the Sindang 8 Project, such that subsequent steps in the process (*e.g.*, formal transfer of title, preparation and approval of a Management and Disposal plan, eviction, demolition, and construction, *etc.*) can be taken while preserving the evidence. Without an interim measure of protection, the Sindang 8 Association may



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expedite the demolition of the Claimants' property ahead of the schedule it would otherwise have planned but for this NOI, which would result in destruction of critical evidence.

**ALL OF WHICH IS RESPECTFULLY SUBMITTED ON FEBRUARY 18, 2023**

By: {Signed in confidential version} {Signed in confidential version}

**Mr. [ ] Kim**  
[ ]  
Nepean, Ontario [ ]

Claimant

Ms. [ ] Lim  
[ ]  
Nepean, Ontario [ ]

Claimant

*01/02/22 Alex Hobbs*  
**Hugh Lee and Alexander Hobbs**  
**Cassidy Levy Kent (Canada) LLP**  
 55 Metcalfe Street, Suite 1210  
 Ottawa, Ontario K1P 6L5

Counsel for the Claimants

## Attachment 1

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Documents relating to the claimants' nationality and investment

*This Attachment contains confidential information  
within the meaning of Article 8.45 of the CKFTA.  
It is therefore not susceptible to disclosure.*

## Attachment 2

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*Act on the Improvement of Urban Areas and Residential Environments*, {Enforcement Date 27 April 2007}, {Act No. 8404, 27 April 2007, Amendment by Other Act}

법령, 판례 등 모든 법령정보를 한 번에 검색 OK !

**ACT ON THE MAINTENANCE AND IMPROVEMENT OF URBAN AREAS  
AND DWELLING CONDITIONS FOR RESIDENTS**

[Enforcement Date 27. Apr, 2007.] [Act No.8404, 27. Apr, 2007., Amendment by  
Other Act]

국토교통부 (주택정비과)044-201-3393



**법제처 국가법령정보센터**

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2023.01.14

# ACT ON THE MAINTENANCE AND IMPROVEMENT OF URBAN AREAS AND DWELLING CONDITIONS FOR RESIDENTS

[Enforcement Date 27. Apr, 2007.] [Act No.8404, 27. Apr, 2007., Amendment by Other Act]

국토교통부 (주택정비과) 044-201-3393

## CHAPTER I GENERAL PROVISIONS

### Article 1 (Purpose)

The purpose of this Act is to contribute to the improvement of urban environments and the elevation of quality of residential life by prescribing matters necessary for planned rearrangement of the areas, which are in need of restoring urban functions or whose residential functions are inferior, and for efficiently improving the worn-out and inferior structures.

### Article 2 (Definitions of Terms)

Definitions of terms used in this Act shall be as follows:<Amended by Act No. 7960, May 24, 2006>

1. The term "rearrangement zone" means the area designated and publicly announced under Article 4 in order to implement a planned rearrangement project;
2. The term "rearrangement project" means the project falling under each of the following items, which rearranges the rearrangement basis facilities within the rearrangement zone and improves or builds the structures, such as the housing, etc., in order to restore urban functions pursuant to the procedures stipulated in this Act: Provided, That in the case of item (c), the housing reconstruction project implemented in other zones than the rearrangement zone shall be included:
  - (a) Residential environment improvement projects: Projects implemented to improve residential environments in the area where the low-income urban residents reside collectively, which is the area whose rearrangement basis facilities are extremely inferior and where the worn-out and inferior structures are excessively concentrated;
  - (b) Housing redevelopment projects: Projects implemented to improve residential environments in the area whose rearrangement basis facilities are inferior and where the worn-out and inferior structures are concentrated;

- (c) Housing reconstruction projects: Projects implemented to improve residential environments in the area whose rearrangement basis facilities are good, but where the worn-out and inferior structures are concentrated; and
- (d) Urban environment rearrangement projects: Projects implemented to improve urban environments in the areas, such as the commercial area and industrial area, wherein an efficient utilization of lands, a restoration of urban functions, such as the center or secondary center of the city, and a revitalization of commercial zone are required;
3. The term "worn-out and inferior structures" means the structures falling under any of the following items:
- (a) Structures with a concern over the collapse and other accidents, since they have been damaged or a part of them has been demolished;
- (b) Structures as prescribed by the Presidential Decree which meet the following requirements:
- (i) To be located in the place where the residential environments are inferior in view of the utilization status of surrounding lands; and
- (ii) To be able to expect that, where the structures are removed and new structures are built, the usefulness is to be remarkably increased in comparison with the costs required therefor; and
- (c) Structures as prescribed by the Presidential Decree, which are to be inevitably removed due to the impediments to urban scenery, functional deficits of structures, unreliable works or deterioration;
4. The term "rearrangement basis facilities" means the roads, waterworks and sewage systems, parks, public parking lots, utility tunnels (referring to the utility tunnel under subparagraph 9 of Article 2 of the National Land Planning and Utilization Act; hereinafter the same shall apply), and other supply facilities of gas, etc. required for residents' living, which are prescribed by the Presidential Decree;
5. The term "jointly utilized facilities" means the play grounds, village halls, joint operation places used jointly by the residents, and other facilities prescribed by the Presidential Decree;
6. The term "site" means the land created by the rearrangement project;
7. The term "housing complex" means a group of lands whereon the housing and accessory or welfare facilities are built or which are to be created as the sites, and which

is a group of lands falling under the scope as prescribed by the Presidential Decree;

8. The term "project implementer" means the person who implements a rearrangement project;

9. The term "owners of lands, etc." means the persons falling under each of the following items:

(a) In the cases of the residential environment improvement project, housing redevelopment project, or urban environment rearrangement project, the owners of lands or structures located within the rearrangement zone, or the persons with their superficies;

(b) In the case of the housing reconstruction project, the persons falling under one of the following:

( i ) Owners of the structures located within the rearrangement zone, and their appurtenant lands; and

(ii) Owners of the housing and their appurtenant lands or owners of the accessory or welfare facilities and their appurtenant lands, all of which are located within other zones than the rearrangement zone and prescribed by the Presidential Decree;

10. The term "Housing Corporation, etc." means the Korea National Housing Corporation established under the Korea National Housing Corporation Act, or the local corporations established for implementing the housing projects under the Local Public Enterprises Act; and

11. The term "articles of association, etc." means those falling under each of the following items:

(a) Articles of association under Article 20;

(b) Covenants set forth and operated autonomously by the owners of lands, etc.; and

(c) Implementation regulations prepared under subparagraph 8 of Article 30 by the head of Si/Gun/autonomous Gu (hereinafter referred to as the "head of Si/Gun"), or the Housing Corporation, etc.

## CHAPTER II FORMULATION OF BASIC PLAN AND DESIGNATION OF REARRANGEMENT ZONE

### Article 3 (Formulation of Basic Plan for Urban and Residential Environment Rearrangement)

(1) The Special Metropolitan City Mayor, the Metropolitan City Mayor, or the head of Si shall formulate the basic plan for urban and residential environment rearrangement

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2. The size of rental houses and the construction ratio by sizes (excluding the cases of providing the reconstruction rental houses under Article 30-2).

(2) The head of Si/Gun shall reflect the contents of public notice of the Minister of Construction and Transportation under paragraph (1) on the rearrangement planning under Article 4.

[This Article Newly Inserted by Act No. 7392, Mar. 18, 2005]

- Article 5 (Limitation, etc. on Act)** (1) Any person who intends to do any act in a rearrangement zone as prescribed by the Presidential Decree, such as the construction of a structure, installation of an engineering work, change of the form and quality of land, collection of earth and sand, partition of land and an act having the goods heaped up, shall obtain permission of the head of Si/ Gun. The same shall also apply when he intends to change the permitted matters.
- (2) Any act falling under any of the following subparagraphs may be performed without obtaining permission, notwithstanding the provisions of paragraph (1):
1. Act performed for a makeshift measure necessary for restoring from a disaster or for coping with a calamity; and
  2. Other acts prescribed by the Presidential Decree.
- (3) Any person who has commenced the work or project with regard to any act which requires permission under paragraph (1), where permission to act has already been obtained at the time of the designation and public announcement of the rearrangement zone under the relevant Acts and subordinate statutes or no permission is required to obtain, may continue such work or project after reporting to the head of Si/Gun thereon under the conditions prescribed by the Presidential Decree.
- (4) The head of Si/Gun may order any person who violates the provisions of paragraph (1) to restore to the original state. In this case, when the person who has received the order fails to perform the relevant obligation, the head of Si/Gun may execute it by proxy under the Administrative Vicarious Execution Act.
- (5) Except for the provisions prescribed in this Act with regard to the permission under paragraph (1), the provisions of Articles 57 through 60, and 62 of the National Land Planning and Utilization Act shall apply mutatis mutandis.
- (6) Where permission has been obtained under paragraph (1), the permission shall be deemed to have been obtained under Article 56 of the National Land Planning and

Utilization Act.

[This Article Wholly Amended by Act No. 7715, Dec. 7, 2005]

## CHAPTER III IMPLEMENTATION OF REARRANGEMENT PROJECT

### SECTION 1 Implementation of Rearrangement Project

- Article 6 (Implementation Methods for Rearrangement Project)** (1) The residential environment improvement projects shall be based on the methods falling under one of the following subparagraphs: <Amended by Act No. 7392, Mar. 18, 2005>
1. Methods whereunder the implementer of the residential environment improvement project under Article 7 newly installs or expands the rearrangement basis facilities within the rearrangement zone, and the owners of lands, etc. improve the housing by themselves;
  2. Methods whereunder the implementer of the residential environment improvement projects under Article 7 expropriates the whole or part of the rearrangement zone under Article 38 and builds the housing, and thereafter supplies preferentially to the owners of lands, etc.; and
  3. Methods whereunder the implementer of the residential environment improvement projects under Article 7 supplies as the substituted land under Article 43 (2).
- (2) The housing redevelopment projects shall be based on the methods of building and supplying the housing and the accessory and welfare facilities under the management and disposal plans authorized under Article 48 within the rearrangement zone, or on those of supplying as the substituted land under Article 43 (2).
- (3) The housing reconstruction projects shall be based on the methods of building and supplying the collective housing and the accessory and welfare facilities under the management and disposal plans authorized under Article 48 within the rearrangement zone, or in other zones than the rearrangement zone: Provided, That in the case of the structures outside a housing complex, it shall be limited to the case inevitable for implementing the projects in view of the topographic conditions and surrounding environments, and to the projects to be implemented within the rearrangement zone.
- (4) The urban environment rearrangement projects shall be based on the methods of building and supplying the structures within the rearrangement zone under the management and disposal plans authorized under Article 48, or on those of supplying as

## Attachment 3

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*Act on the Improvement of Urban Areas and Residential Environments*, {Enforcement Date 1 December 2010}, {Act No. 10331, 31 May 2010, Amendment by Other Act}

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**ACT ON THE MAINTENANCE AND IMPROVEMENT OF URBAN AREAS  
AND DWELLING CONDITIONS FOR RESIDENTS**

[Enforcement Date 01. Dec, 2010.] [Act No.10331, 31. May, 2010., Amendment by  
Other Act]

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9444, Feb. 6, 2009>

(10) Detailed matters necessary for the object, criteria, executing institution, designation procedures and service fees for the safety diagnosis, an assessment of the result of the safety diagnosis, a decision on whether or not to implement the housing reconstruction project, etc. under paragraphs (1) through (9) shall be prescribed by Presidential Decree.

<Amended by Act No. 7960, May 24, 2006; Act No. 9444, Feb. 6, 2009>

## SECTION 2 Partnership Establishment Promotion Committee, and Establishment of Partnership

### Article 13 (Establishment of Partnership and Composition of Promotion Committee) (1)

Where a person who is not the head of a Si/Gun or the Housing Corporation, etc. intends to implement a rearrangement project, he/she shall establish a partnership composed of the owners of lands, etc.: Provided, That the same shall not apply to cases where the owners of lands, etc. intend to implement the urban environment rearrangement project under Article 8 (3). <Amended by Act No. 7392, Mar. 18, 2005; Act No. 9444, Feb. 6, 2009>

(2) When a person intends to establish a partnership under paragraph (1), he/she shall obtain consent from five or more members including the chairperson and the majority of the owners of lands, etc. on the operation provisions under Article 15 (2) after public notice of the designation of a rearrangement zone under Article 4 (referring to a decision to implement a housing reconstruction project under Article 12 (5) in the case of a housing reconstruction project in a zone other than a rearrangement zone), form the promotion committee for the establishment of the partnership, and then obtain approval from the head of a Si/Gun by methods and procedures determined by Ordinance of the Ministry of Land, Transport and Maritime Affairs.<Amended by Act No. 9444, Feb. 6, 2009>

(3) The owners of lands, etc. who have consented to composition of the promotion committee (hereinafter referred to as "consenter to the promotion committee) under paragraph (2) shall be deemed to have consented to the establishment of the partnership under Article 16 (1) through (3); Provided, That this shall not apply to a consenter to the promotion committee who has voiced opposing opinions on the establishment of the partnership to the head of a Si/Gun and the promotion committee before application for approval for the establishment of the partnership under Article 16.<Newly Inserted by Act No.

9444, Feb. 6, 2009>

(4) When a person intends to obtain consent of the owners of land, etc. under paragraph (2) shall explain and announce details defined in paragraph (3) according to the methods and procedures prescribed by Presidential Decree before obtaining their consent.<Newly Inserted by Act No. 9444, Feb. 6, 2009>

(5)Article 23 shall apply mutatis mutandis to the members of a promotion committee under paragraph (2). In such cases, the term "partnership" shall be deemed to be "promotion committee", "executives" to be "members", "partnership members" to be "owners of lands, etc.", and "head of the partnership" to be "chairperson of the promotion committee".<Amended by Act No. 9444, Feb. 6, 2009>

(6) Deleted.<by Act No. 9632, Apr. 22, 2009>

**Article 14 (Functions of Promotion Committee)** (1) A promotion committee may perform any of the following affairs: <Amended by Act No. 9444, Feb. 6, 2009; Act No. 10268, Apr. 15, 2010>

1. Deleted;<by Act No. 9444, Feb. 6, 2009>

2. Selection of a specialized manager of rearrangement project under Article 69 (hereinafter referred to as "specialized manager of rearrangement project");

2-2. Selection and alteration of a designer;

3. Preparation of a summarized written implementation plan for a rearrangement project;

4. Preparatory affairs for obtaining authorization for the establishment of a partnership;

5. Other affairs prescribed by Presidential Decree as necessary for promoting the establishment of a partnership.

(2) When a promotion committee intends to select a specialized manager of rearrangement project, it shall select such manager by the method of competitive bidding determined by the Minister of Land, Transport and Maritime Affairs after obtaining approval for the promotion committee from the head of a Si/Gun under Article 13.

<Amended by Act No. 9444, Feb. 6, 2009>

(3) A promotion committee shall hold an inaugural general meeting for the establishment of a partnership by methods and procedures determined by Presidential Decree before applying for an approval for the establishment of a partnership under Article 16 (1) and (2).

<Newly Inserted by Act No. 9444, Feb. 6, 2009>

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authorization for the partnership's establishment.

(6) The owners of lands, etc. may request a promotion committee to replace and dismiss its members in accordance with the operational rules of the promotion committee.

<Amended by Act No. 9444, Feb. 6, 2009>

(7) Detailed matters on the procedures, etc. for a replacement and dismissal of the members of the promotion committee under paragraph (6) shall be governed by the operational rules.

**Article 16 (Approval, etc. for Establishment of Partnership)** (1) When a promotion committee for the housing redevelopment project and the urban environment rearrangement project intends to establish a partnership, it shall obtain the consent of not less than 3/4 of the owners of lands, etc., and a landowner possessing not less than 1/2 of the land area, and then obtain authorization from the head of a Si/Gun by appending the following matters. The same shall also apply to any modification of the authorized matters: Provided, That when intending to modify minor matters prescribed by Presidential Decree, it may modify them by filing a report thereon with the head of a Si/Gun without obtaining consent from the partnership members. <Amended by Act No. 8785, Dec. 21, 2007; Act No. 8852, Feb. 29, 2008; Act No. 9444, Feb. 6, 2009; Act No. 10268, Apr. 15, 2010>

1. The articles of association;
2. Documents stipulated by Ordinance of the Ministry of Land, Transport and Maritime Affairs;
3. Other documents stipulated by Municipal Ordinance of the relevant Special Metropolitan City, Metropolitan City, Do or Special Self-Governing Province.

(2) When a promotion committee for a housing reconstruction project intends to establish a partnership, it shall obtain the consent of not less than 2/3 (excluding the cases where the number of sectional owners in each building of a collective housing is five or fewer) of the sectional owners by each building of the collective housing within the housing complex (in the case of welfare facilities, the whole welfare facilities within the housing complex shall be regarded as a single building) and a landowner possessing not less than 1/2 of the land area, and that of not less than 3/4 of all sectional owners within the housing complex and a landowner possessing not less than 3/4 of the land area, notwithstanding Article 47 (1) and (2) of the Act on the Ownership and Management of Aggregate Buildings, and

obtain authorization from the head of a Si/Gun by appending the articles of association and the documents stipulated by the Minister of Land, Transport and Maritime Affairs. The same shall also apply to any modification of the authorized matters: Provided, That when intending to modify minor matters under the proviso to paragraph (1), it may modify them by filing a report thereon with the head of a Si/Gun without obtaining consent from the partnership members.<Amended by Act No. 8785, Dec. 21, 2007; Act No. 8852, Feb. 29, 2008; Act No. 9444, Feb. 6, 2009>

(3) Notwithstanding paragraph (2), when an area which is not the housing complex is included in a rearrangement zone, not less than 3/4 of the owners of lands or structures within such area, and a landowner possessing not less than 2/3 of the land area, shall consent thereto.<Amended by Act No. 8785, Dec. 21, 2007>

(4) Where a partnership performs a rearrangement project under this Act, the partnership shall be regarded as a project proprietor under subparagraph 5 of Article 2 of the Housing Act and as having registered the housing construction business, etc. under Article 9 of the same Act from the authorization date of the establishment of the partnership, in applying the provisions of Article 38 of the same Act.<Amended by Act No. 6916, May 29, 2003; Act No. 7392, Mar. 18, 2005>

(5) Necessary matters concerning the object of and procedures for the consent of the owners of lands, etc., the application for the establishment of a partnership and the procedures for its authorization under paragraphs (1) through (3) shall be prescribed by Presidential Decree.<Amended by Act No. 9444, Feb. 6, 2009>

**Article 17 (Method of Consent, etc. by Owners of Lands, etc.)** (1) The consent (including cancellation of matters, to which consent has been given, or expression of opposing opinions under Article 8 (4) 7, and Articles 13 (3) and 26 (3)) under Articles 7 (1), 8 (1) through (4), 13 (2), 14 (4), 16 (1) through (3), 26 (3), 28 (7), 33 (2) shall be given in writing by making use of a registered seal with a certificate of personal seal impression attached thereto. In such cases, when a certificate of personal seal impression has been previously submitted, it may not be attached, but this shall not apply to cases where it is deemed necessary to attach such certificate due to a change, etc. in a registered seal.

<Amended by Act No. 9444, Feb. 6, 2009>

## Attachment 4

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*Act on the Improvement of Urban Areas and Residential Environments*, {Enforcement Date 13 October 2018}, {Act No. 15676, 12 June 2018, Partial Amendment}

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**ACT ON THE IMPROVEMENT OF URBAN AREAS AND RESIDENTIAL  
ENVIRONMENTS**

[Enforcement Date 13. Oct, 2018.] [Act No.15676, 12. Jun, 2018., Partial  
Amendment]

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(3) Actions involving an executive officer dismissed from office under paragraph (2) remain effective.

(4) Notwithstanding Article 44 (2), any association executive officer may be dismissed from office at a general meeting with a quorum of a majority of association members, convened upon request by at least 1/10 of the association members and by the concurring votes of a majority of the members present at the general meeting. If the person elected as a representative by the members requesting to call the meeting convenes and presides over the general meeting for dismissal, the person shall act on behalf of the president of the association.

**Article 44 (Convening General Meetings)** (1) An association shall hold a general meeting comprised of its members.

(2) A general meeting shall be convened by the president of an association ex officio; or upon request by at least 1/5 of association members or at least 2/3 of representatives.

(3) If an association fails to appoint an executive officer to fill a vacancy for at least six months after an executive officer resigned or was removed from office or upon expiration of his/her term of office, the head of the relevant Si/Gun/Gu may convene a general meeting to elect an executive officer of the association, notwithstanding paragraph (2).

(4) Any person who intends to convene a general meeting under paragraph (2) or (3) shall determine the objectives, agenda, date, time, and venue for the meeting and shall notify association members thereof, at least seven days before holding the general meeting.

(5) Procedures and timing for convening general meetings and other necessary matters shall be stipulated by the articles of association.

**Article 45 (Resolutions at General Meetings)** (1) The following matters shall be resolved upon at a general meeting:

1. Amending the articles of association (amending minor matters referred to in Article 40 (4) shall be subject to resolution at a general meeting, if provided for in this Act or the articles of association);
2. Borrowing funds, the methods therefor, applicable interest rates thereon and the repayment method;
3. Using the improvement project costs;

4. Executing contracts that will incur a financial burden on association members, in addition to the burden specified in the budget;
  5. Selecting or replacing a contractor, designer or appraisal business entity (excluding an appraisal business entity selected and retained by the head of the relevant Si/Gun/Gu under a contract entered into pursuant to Article 74 (2)): Provided, That selecting or replacing an appraisal business entity may be entrusted to the head of the relevant Si/Gun/Gu by resolution in a general meeting;
  6. Selecting or replacing a management entity specialized in improvement projects;
  7. Appointing or dismissing association executive officers;
  8. Details of apportionment of the improvement project cost to each association member;
  9. Formulating or amending a project implementation plan under Article 52 (including provisions concerning suspension or discontinuance of an improvement project under the main sentence of Article 50 (1), but excluding a modification of any minor matter referred to in the proviso to Article 50 (1));
  10. Formulating and amending a management and disposal plan under Article 74 (excluding a modification of any minor matter referred to in the proviso to Article 74 (1));
  11. Collecting and paying settlement money under Article 89 (including collection and payment in installments) and the accounting report at the time of liquidation of the association;
  12. The costs referred to in Article 93 and the method for collecting the amount;
  13. Other matters specified by Presidential Decree or stipulated by the articles of association to determine important matters, including matters imposing a financial burden on association members.
- (2) Matters that require the consent of association members under this Act or the articles of association, among the matters specified in paragraph (1), shall be referred to a general meeting for resolution.
- (3) Except as otherwise expressly provided for in this Act or the articles of association, a majority of the members of an association shall constitute a quorum to hold a general meeting, and any resolution in the general meeting shall require the concurring votes of a majority of those present.
- (4) In cases falling under paragraph (1) 9 or 10, a resolution shall require the concurring votes of a majority of association members: Provided, That, a resolution to increase the

improvement project cost by at least 10/100 (excluding the amount of an increase due to inflation of producer price and the amount of compensation for losses under Article 73) shall require the concurring votes of at least 2/3 of association members.

(5) An association member may exercise his/her voting right in writing or by proxy in any of the following cases. An association member exercising his/her voting right in writing shall be deemed to attend the meeting for the purpose of determining a quorum:

1. Where an association member is unable to exercise his/her right in person and submits a power of attorney designating an adult as proxy, among his/her spouse, lineal ascendants and descendants and siblings;
2. Where an association member residing abroad designates his/her proxy;
3. A corporation as the owner of a plot of land or structure designates its proxy. In such cases, the corporation's proxy may be appointed as an executive officer or representative of the association.

(6) A resolution in a general meeting shall require the attendance of at least 10/100 of association members in person: Provided, That any of the general meetings specified by Presidential Decree, such as an inaugural general meeting; and a general meeting held to pass a resolution to formulate or amend a project implementation plan; or to formulate or amend a management and disposal plan, shall require the attendance of at least 20/100 of association members in person, to constitute a quorum.

(7) Methods for passing resolutions at general meetings and other necessary matters shall be stipulated by the articles of association.

**Article 46 (Representatives' Meetings)** (1) An association comprised of at least 100 members shall have a representatives' meeting.

(2) The representatives' meeting shall be comprised of at least 1/10 of association members: Provided, That, if 1/10 of association members exceeds 100, the representatives' meeting may be formed with at least 100 association members within the maximum of 1/100 of association members.

(3) No executive officer of an association, except the president of the association, shall not serve as a representative.

(4) Representatives' meetings may exercise powers of general meetings over matters subject to resolution in general meetings, except for the matters specified by Presidential Decree.



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10. The costs under Article 93 and the method for collecting them;
  11. Other matters specified by implementation rules as those imposing a burden on the owners of a plot of land or structure.
- (2) The plenary meeting of land or structure owners shall be convened by the project implementer ex officio or upon request by at least 1/5 of the owners of a plot of land or structure.
- (3) Articles 44 (5) and 45 (3), (4), (6) and (7) shall apply mutatis mutandis to the procedures and timing for convening the plenary meeting of the owners of a plot of land or structure, the method for passing a resolution, etc. In such cases, the term "general meeting" shall be construed as "plenary meeting of the owners of a plot of land or structure"; and the term "association members" as "owners of a plot of land or structure".

**Article 49 (Application Mutatis Mutandis of the Civil Act)** Except as otherwise expressly provided for in Act, the provisions of the Civil Act governing incorporated associations shall apply mutatis mutandis to associations.

### SECTION 3 Project Implementation Plans

**Article 50 (Approval of Project Implementation Plans)** (1) When a project implementer (including where a project is jointly implemented pursuant to Article 25 (1) or (2); but excluding where the project implementer is the head of the relevant Si/Gun/Gu) intends to implement an improvement project, it shall submit a project implementation plan under Article 52 (hereinafter referred to as "project implementation plan") to the head of the relevant Si/Gun/Gu, along with the articles of association, etc. and other documents specified by Ordinance of the Ministry of Land, Infrastructure and Transport to obtain approval of the project implementation plan; and the same procedure shall apply where the project implementer intends to amend the approved plan or suspend or discontinue the improvement project: Provided, That the project implementer shall report to the head of the relevant Si/Gun/Gu to modify any of the minor matters specified by Presidential Decree.

(2) The head of the relevant Si/Gun/Gu shall determine whether he/she approves a project implementation plan; and shall notify the project implementer of his/her determination within 60 days from the date the project implementation plan was submitted pursuant to

paragraph (1), except in special circumstances.

(3) A project implementer (excluding the head of the relevant Si/Gun/Gu, the Korea Land and Housing Corporation or a local government-invested public corporation) shall obtain a resolution ratifying a project implementation plan at the general meeting before filing an application for approval of the project implementation plan; the same procedure shall apply where the project implementer intends to amend the approved plan or suspend or discontinue the improvement project): Provided, That a modification of any minor matter referred to in the proviso to paragraph (1) requires no a resolution at the general meeting.

(4) Where the owners of a plot of land or structure intends to implement a redevelopment project as prescribed in Article 25 (1) 2, they shall obtain consent of at least 3/4 of the owners of a plot of land or structure and the landowners owning at least 1/2 of the area of the land for the project to the project implementation plan before filing an application for approval of the project implementation plan: Provided, That amending the approved plan shall require consent of a majority of the owners of a plot of land or structure, as stipulated by bylaws; but a modification of any minor matter referred to in the proviso to paragraph (1) requires no consent of the owners of a plot of land or structure.

(5) When a qualified developer intends to implement an improvement project, it shall obtain consent of a majority of the owners of a plot of land or structure and consent of the landowners owning at least 1/2 of the area of the land for the project before filing an application for approval of a project implementation plan: Provided, That a modification of any minor matter under the proviso to paragraph (1) requires no consent of the owners of a plot of land or structure.

(6) Notwithstanding paragraph (5), any project implementer implementing an improvement project pursuant to Article 26 (1) 1 or 27 (1) 1 needs not obtain consent from the owners of a plot of land or structure.

(7) When the head of the relevant Si/Gun/Gu approves a project implementation plan under paragraph (1) (including a project implementation plan formulated by the head of the relevant Si/Gun/Gu) or alters, suspends or discontinues an improvement project, he/she shall publish notice of the details thereof in the public gazette of the relevant local government, according to the method and procedure prescribed by Ordinance of the Ministry of Land, Infrastructure and Transport: Provided, That the foregoing shall not apply to a modification of a minor matter referred to in the proviso to paragraph (1).

**Article 51 (Guidelines for Donation of Infrastructure)** (1) When the head of the relevant Si/Gun/Gu approves a project implementation plan under Article 50 (1), he/she shall not require the project implementer to include fundamental infrastructure facilities not directly related to the relevant improvement project or excessive fundamental infrastructure facilities in the project implementation plan submitted by the project implementer as fundamental infrastructure facilities to be donated.

(2) The Minister of Land, Infrastructure and Transport may formulate and publicly notify operating guidelines, including the following, regarding the donation of fundamental infrastructure:

1. Principles for, and the level of, the burden of donation of fundamental infrastructure;
2. Guidelines, etc. for constructing fundamental infrastructure.

(3) The head of the relevant Si/Gun/Gu may determine separate guidelines within the limitations prescribed by the operating guidelines under paragraph (2), considering local conditions, the nature of each project, etc.; and shall pre-report the guidelines to the Minister of Land, Infrastructure and Transport.

**Article 52 (Formulation of Project Implementation Plans)** (1) A project implementer shall formulate a project implementation plan, including the following matters, according to the relevant improvement plan: [<Amended by Act No. 15356, Jan. 16, 2018>](#)

1. A land use plan (including a structure layout plan);
2. A plan for constructing fundamental infrastructure and common facilities;
3. Measures for relocating residents, including temporary housing facilities;
4. Measures for housing and relocating tenants;
5. Measures for preventing crimes during the project implementation period, including installation of street lamps and closed circuit televisions in the improvement zone;
6. A plan to build rental housing units under Article 10 (excluding a reconstruction project);
7. A plan to build small housing units under Article 54 (4) (excluding a residential environment improvement project);
8. A plan to build publicly-funded private rental housing units or housing units under outsourced rental management (limited to where necessary);
9. A building plan regarding the height, floor area ratio, etc. of structures;
10. A plan to dispose of wastes generated in the course of implementing the improvement project;

11. A plan to protect the environment of educational facilities (limited to where an educational facility exists within a 200-meter radius from the improvement zone);
12. The improvement project cost;
13. Other matters specified by City/Do ordinance, as prescribed by Presidential Decree, for implementing projects.

(2) Where a project implementer includes a plan to build public housing, defined in subparagraph 1 of Article 2 of the Special Act on Public Housing (hereinafter referred to as "public housing"), in the project implementation plan under paragraph (1), Article 37 of said Act shall apply to standards for the structure, functions, and facilities of the public housing, the scope of appurtenant facilities and welfare facilities, standards for installing such facilities and other necessary matters.

**Article 53 (Formulation of Implementation Rules)** The head of the relevant Si/Gun/Gu, the Korea Land and Housing Corporation, a local government-invested public corporation or a trust business entity shall formulate implementation rules, including provisions regarding the following matters in order to solely implement an improvement project:

1. The category and name of the improvement project;
2. The implementation year of the improvement project and the method of implementation;
3. Cost apportionment and accounting;
4. Rights and obligations of the owners of a plot of land or structure;
5. Apportionment of costs of fundamental infrastructure and common facilities;
6. Methods for public announcement, public inspection and notification;
7. Methods for valuation of rights and interests in land and structures;
8. The management and disposal plan and settlement (including provisions concerning collection or payment in installments): Provided, That the foregoing shall be excluded, if a project is to be implemented with expropriated property;
9. Amending implementation rules;
10. Amending the project implementation plan;
11. The plenary meeting of land or structure owners (limited to where a trust business entity is the project implementer);
12. Other matters specified by City/Do ordinance.

## Attachment 5

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*Act on the Improvement of Urban Areas and Residential Environments*, {Enforcement Date 16 March 2021}, {Act No. 17943, 16 March 2021, Partial Amendment}

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**ACT ON THE IMPROVEMENT OF URBAN AREAS AND RESIDENTIAL  
ENVIRONMENTS**

[Enforcement Date 16. Mar, 2021.] [Act No.17943, 16. Mar, 2021., Partial  
Amendment]

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improvement project on behalf of a project implementer pursuant to paragraph (1) (hereinafter referred to as "project agent") may seize the building sites or structures, the ownership of which will be vested in the project implementer, to secure claims for fees or costs payable by the project implementer.

(3) Determining to commence the implementation of an improvement project as a project agent under paragraph (1), the public notice and effect of such decision, the execution of business affairs by a project agent, the completion of performance as a project agent, the public notice of the completion and other necessary matters shall be prescribed by Presidential Decree.

- Article 29 (Contracting Methods and Selection of Contractors)** (1) Except as otherwise expressly provided for in this Act or any other statute or regulation, the chairperson of a promoters' committee or a project implementer (including a liquidator) shall award contracts (including contracts for construction works, services, purchase of goods, manufacturing, etc.; hereinafter the same shall apply) through competitive bidding: Provided, That a contract may be awarded through bidding among designated bidders or a no-bid contract may be awarded in cases specified by Presidential Decree according to the scale of a contract, the occurrence of a disaster or other relevant factors. <Newly inserted by Aug. 9, 2017>
- (2) If a contract exceeding the scale specified by Presidential Decree is to be awarded by competitive bidding under the main clause of paragraph (1), such contract shall be concluded through the Korea On-Line Electronic Procurement System, defined in subparagraph 4 of Article 2 of the Electronic Procurement Utilization and Promotion Act (hereinafter referred to as the "Electronic Procurement System"). <Newly Inserted on Aug. 9, 2017>
- (3) Methods and procedures for awarding contracts under paragraphs (1) and (2) and other necessary matters shall be determined and publicly notified by the Minister of Land, Infrastructure and Transport. <Newly Inserted on Aug. 9, 2017>
- (4) An association shall select a constructor or registered business entity as a contractor through competitive bidding or under a negotiated no-bid contract (limited to where no bidder succeeds in any of at least two competitive bidding processes) under paragraph (1) at its general meeting after it obtains authorization for its establishment: Provided, That the contractor for an improvement project not exceeding the scale specified by Presidential

Decree may be selected at the general meeting of the association, as stipulated by its articles of association. <Amended on Aug. 9, 2017>

(5) Where the owners of a plot of land or structure implement a redevelopment project as prescribed in Article 25 (1) 2, they shall select a constructor or registered business entity as the contractor for the project according to bylaws referred to in subparagraph 11 (b) of Article 2, after the relevant project implementation plan is authorized, notwithstanding paragraph (1). <Amended on Aug. 9, 2017>

(6) Where the head of the relevant Si/Gun/Gu directly implements an improvement project or designates the Korea Land and Housing Corporation, a local government-invested public corporation or a qualified developer as the implementer of an improvement project pursuant to Article 26 (1) or 27 (1), the project implementer shall select a constructor or registered business entity as the contractor through competitive bidding or under a negotiated no-bid contract under paragraph (1), after the project implementer is designated and publicly notified under Article 26 (2) or 27 (2). <Amended on Aug. 9, 2017>

(7) Where a contractor is selected pursuant to paragraph (6) or the project implementer of a residential environment improvement project implemented as prescribed in Article 23 (1) 4 selects a contractor, a contractor may be recommended at the resident representatives' meeting held under Article 47 or the plenary meeting of the owners of a plot of land or structure held under Article 48 by competitive bidding prescribed by Presidential Decree or a negotiated no-bid contract (limited to where no bidder succeeds in any of at least two competitive bidding processes). <Amended on Aug. 9, 2017>

(8) Where a contractor is recommended at the resident representatives' meeting or the plenary meeting of the owners of a plot of land or structure pursuant to paragraph (7), the project implementer shall select the recommended person as the contractor. Article 9 of the Act on Contracts to Which a Local Government Is a Party or Article 39 of the Act on the Management of Public Institutions shall not apply to any contract entered into with the contractor in such cases. <Amended on Aug. 9, 2017>

(9) When a project implementer (including a project agent) enters into a contract on construction works with the contractor selected under paragraphs (4) through (8), the project implementer shall ensure that the contract provides for removal of existing structures (including inspection, dismantlement and removal of asbestos under the

Asbestos Safety Management Act). <Amended on Aug. 9, 2017>

[Title Amended on Aug. 9, 2017]

- Article 29-2 (Requests for Verification of Construction Costs)** (1) A project implementer of a redevelopment or reconstruction project (excluding where the head of a Si/Gun/Gu or the Korea Land and Housing Corporation or a local government-invested public corporation implements an improvement project solely or jointly) shall request the support organization for improvement projects under Article 114 to verify construction costs in any of the following cases after entering into a contract with the relevant constructor:
1. Where at least 1/5 of the owners of a plot of land or structure or of members of an association request a project implementer to conduct verification;
  2. Where the rate of increase in construction costs (excluding the producer price inflation rate as the rate of cumulative amount of increase compared to the initial contract amount) falls under any of the following:
    - (a) Where a constructor is selected before authorization of a project implementation plan: At least 10/100;
    - (b) Where a constructor is selected after authorization of a project implementation plan: At least 5/100;
  3. Where the rate of increase in construction costs (excluding the producer price inflation rate as the rate of cumulative amount of increase compared to the contract amount as at the time of verification) after the verification of construction costs under subparagraph 1 or 2 is at least 3/100.
- (2) The methods and procedures for verifying construction costs under paragraph (1), fees for verification, and other necessary matters shall be determined and publicly notified by the Minister of Land, Infrastructure and Transport.

[This Article Newly Inserted on Apr. 23, 2019]

- Article 30 (Selection of Rental Business Entities)** (1) In order to supply publicly-funded private rental housing units efficiently, a project implementer may select a rental business entity defined in subparagraph 7 of Article 2 of the Special Act on Private Rental Housing (hereinafter referred to as "rental business entity"), by competitive bidding determined by the Minister of Land, Infrastructure and Transport or by awarding a negotiated no-bid contract (limited to where no bidder succeeds in any of at least two competitive bidding

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(2) A general meeting shall be convened by the president of an association ex officio; or upon request by at least 1/5 of association members (at least 1/10 in cases of a general meeting convened to change matters relating to the rights and duties of, and remuneration for, association executive officers, the methods for appointing them, and replacing and removing them), or at least 2/3 of representatives. <Amended on Apr. 23, 2019>

(3) If an association fails to appoint an executive officer to fill a vacancy for at least six months after an executive officer resigned or was removed from office or upon expiration of his or her term of office, the head of the relevant Si/Gun/Gu may convene a general meeting to elect an executive officer of the association, notwithstanding paragraph (2).

(4) Any person who intends to convene a general meeting under paragraph (2) or (3) shall determine the objectives, agenda, date, time, and venue for the meeting and shall notify association members thereof, at least seven days before holding the general meeting.

(5) Procedures and timing for convening general meetings and other necessary matters shall be stipulated by the articles of association.

**Article 45 (Resolutions at General Meetings)** (1) The following matters shall be resolved upon at a general meeting: <Amended on Apr. 23, 2019; Apr. 7, 2020; Mar. 16, 2021>

1. Amending the articles of association (amending minor matters referred to in Article 40 (4) shall be subject to resolution at a general meeting, if provided for in this Act or the articles of association);
2. Borrowing funds, the methods therefor, applicable interest rates thereon and the repayment method;
3. A budget bill and details of budget expenditure, including a plan for use of improvement project costs by item;
4. Executing contracts that will incur a financial burden on association members, in addition to the burden specified in the budget;
5. Selecting or replacing a contractor, designer or appraisal corporation, etc. (excluding an appraisal corporation, etc. selected and contracted by the head of the relevant Si/Gun/Gu pursuant to Article 74 (4)): Provided, That selecting or replacing an appraisal corporation may be entrusted to the head of the relevant Si/Gun/Gu by resolution at a general meeting;

6. Selecting or replacing a management entity specialized in improvement projects;
  7. Appointing or dismissing association executive officers;
  8. Details of apportionment of the improvement project cost to each association member;
  9. Formulating or amending a project implementation plan under Article 52 (including provisions concerning suspension or discontinuance of an improvement project under the main clause of Article 50 (1), but excluding a modification of any minor matter referred to in the proviso of Article 50 (1));
  10. Formulating and amending a management and disposal plan under Article 74 (excluding a modification of any minor matter referred to in the proviso, with the exception of the subparagraphs, of Article 74 (1));
  11. Collecting and paying settlement money under Article 89 (including collection and payment in installments) and the accounting report at the time of liquidation of the association;
  12. The costs referred to in Article 93 and the method for collecting the amount;
  13. Other matters specified by Presidential Decree or stipulated by the articles of association to determine important matters, including matters imposing a financial burden on association members.
- (2) Matters that require the consent of association members under this Act or the articles of association, among the matters specified in paragraph (1), shall be referred to a general meeting for resolution.
- (3) Except as otherwise expressly provided for in this Act or the articles of association, a majority of the members of an association shall constitute a quorum to hold a general meeting, and any resolution in the general meeting shall require the concurring votes of a majority of those present.
- (4) In cases falling under paragraph (1) 9 or 10, a resolution shall require the concurring votes of a majority of association members: Provided, That, a resolution to increase the improvement project cost by at least 10/100 (excluding the amount of an increase due to inflation of producer price and the amount of compensation for losses under Article 73) shall require the concurring votes of at least 2/3 of association members.
- (5) An association member may exercise his or her voting right in writing or by proxy in any of the following cases. An association member exercising his or her voting right in writing shall be deemed to attend the meeting for the purpose of determining a quorum:

1. Where an association member is unable to exercise his or her right in person and submits a power of attorney designating an adult as proxy, among his or her spouse, lineal ascendants and descendants and siblings;
  2. Where an association member residing abroad designates his or her proxy;
  3. A corporation as the owner of a plot of land or structure designates its proxy. In such cases, the corporation's proxy may be appointed as an executive officer or representative of the association.
- (6) A resolution in a general meeting shall require the attendance of at least 10/100 of association members in person: Provided, That any of the general meetings specified by Presidential Decree, such as an inaugural general meeting; and a general meeting held to pass a resolution to formulate or amend a project implementation plan; or to formulate or amend a management and disposal plan, shall require the attendance of at least 20/100 of association members in person, to constitute a quorum.
- (7) Methods for passing resolutions at general meetings and other necessary matters shall be stipulated by the articles of association.

**Article 46 (Representatives' Meetings)** (1) An association comprised of at least 100 members shall have a representatives' meeting.

- (2) The representatives' meeting shall be comprised of at least 1/10 of association members: Provided, That if 1/10 of association members exceeds 100, the representatives' meeting may be formed with at least 100 association members within the maximum of 1/10 of association members.
- (3) No executive officer of an association, except the president of the association, shall not serve as a representative.
- (4) Representatives' meetings may exercise powers of general meetings over matters subject to resolution in general meetings, except for the matters specified by Presidential Decree.
- (5) The number of representatives, the methods and procedures for appointing representatives, the methods for passing resolutions at representatives' meetings and other necessary matters shall be stipulated by the articles of association within the limitations prescribed by Presidential Decree.

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(9) Where the head of a relevant Si/Gun/Gu authorizes a project implementation plan under paragraph (1) (including a project implementation plan formulated by the head of the relevant Si/Gun/Gu) or modifies, suspends, or discontinues an improvement project, he or she shall give public notice of the details thereof in the Public Gazette of the relevant local government, according to the methods and procedures prescribed by Ordinance of the Ministry of Land, Infrastructure and Transport: Provided, That the same shall not apply to modification of a minor matter referred to in the proviso of paragraph (1). <Amended on Mar. 16, 2021>

**Article 51 (Guidelines for Donation of Infrastructure)** (1) When the head of the relevant Si/Gun/Gu authorizes a project implementation plan under Article 50 (1), he or she shall not require the project implementer to include fundamental infrastructure facilities not directly related to the relevant improvement project or excessive fundamental infrastructure facilities in the project implementation plan submitted by the project implementer as fundamental infrastructure facilities to be donated.

(2) The Minister of Land, Infrastructure and Transport may formulate and publicly notify operating guidelines, including the following, regarding the donation of fundamental infrastructure:

1. Principles for, and the level of, the burden of donation of fundamental infrastructure;
2. Guidelines, etc. for constructing fundamental infrastructure.

(3) The head of the relevant Si/Gun/Gu may determine separate guidelines within the limitations prescribed by the operating guidelines under paragraph (2), considering local conditions, the nature of each project, etc.; and shall pre-report the guidelines to the Minister of Land, Infrastructure and Transport.

**Article 52 (Formulation of Project Implementation Plans)** (1) A project implementer shall formulate a project implementation plan, including the following matters, according to the relevant improvement plan: <Amended on Jan. 16, 2018>

1. A land use plan (including a structure layout plan);
2. A plan for constructing fundamental infrastructure and common facilities;
3. Measures for relocating residents, including temporary housing facilities;

4. Measures for housing and relocating tenants;
5. Measures for preventing crimes during the project implementation period, including installation of street lamps and closed circuit televisions in the improvement zone;
6. A plan to build rental housing units under Article 10 (excluding a reconstruction project);
7. A plan to build small housing units under Article 54 (4) (excluding a residential environment improvement project);
8. A plan to build publicly-funded private rental housing units or housing units under outsourced rental management (limited to where necessary);
9. A building plan regarding the height, floor area ratio, etc. of structures;
10. A plan to dispose of wastes generated in the course of implementing the improvement project;
11. A plan to protect the environment of educational facilities (limited to where an educational facility exists within a 200-meter radius from the improvement zone);
12. The improvement project cost;
13. Other matters specified by City/Do ordinance, as prescribed by Presidential Decree, for implementing projects.

(2) Where a project implementer includes a plan to build public housing, defined in subparagraph 1 of Article 2 of the Special Act on Public Housing (hereinafter referred to as "public housing"), in the project implementation plan under paragraph (1), Article 37 of said Act shall apply to standards for the structure, functions, and facilities of the public housing, the scope of appurtenant facilities and welfare facilities, standards for installing such facilities and other necessary matters.

**Article 53 (Formulation of Implementation Rules)** The head of the relevant Si/Gun/Gu, the Korea Land and Housing Corporation, a local government-invested public corporation or a trust business entity shall formulate implementation rules, including provisions regarding the following matters in order to solely implement an improvement project:

1. The category and name of the improvement project;
2. The implementation year of the improvement project and the method of implementation;
3. Cost apportionment and accounting;
4. Rights and obligations of the owners of a plot of land or structure;

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(2) If a project implementer or a person who has sustained loss fails to or is unable to reach an agreement on compensation for loss under paragraph (1), either the project implementer or the person who has sustained loss may file a petition with the competent Land Tribunal established pursuant to Article 49 of the Act on Acquisition of and Compensation for Land for Public Works Projects for adjudication.

(3) Except as otherwise expressly provided for in Act, the Act on Acquisition of and Compensation for Land, etc. for Public Works Projects shall apply mutatis mutandis to compensation for loss under paragraph (1) or (2).

**Article 63 (Expropriation or Use of Land)** In order to implement an improvement project (limited to a project implemented as prescribed in Article 26 (1) 1 or 27 (1) 1 in cases of a reconstruction project) in an improvement zone, the project implementer may acquire or use land, articles, or other rights and interests under Article 3 of the Act on Acquisition of and Compensation for Land for Public Works Projects.

**Article 64 (Request for Sale to Implement Reconstruction Projects)** (1) The project implementer of a reconstruction project shall request the following persons, in writing, to confirm whether they consent to establish an association or to designate a project implementer, within 30 days from the date the authorization of the project implementation plan is publicly notified:

1. Persons who have not consented to establish an association pursuant to Article 35 (3) through (5);
2. Persons who have not consented to designate the head of the relevant Si/Gun/Gu, the Korea Land and Housing Corporation, a local government-invested public corporation or a trust business entity as a project implementer pursuant to Article 26 (1) or 27 (1).

(2) Upon receipt of a request under paragraph (1), the owners of a plot of land or structure shall reply to the request within two months from the date of such request.

(3) The owners of a plot of land or structure, who fail to reply to the request within the period specified in paragraph (2), shall be deemed to have replied that they do not consent to establish an association or to designate a project implementer.

(4) After the end of the period specified in paragraph (2), the project implementer may request the owners of a plot of land or structure, who refused consent to establish an association or to designate a project implementer, and the persons who own only a

structure or a plot of land to transfer their ownership of the structures or plots of land and other rights and interests, within two months from the end of the period.

**Article 65 (Application Mutatis Mutandis of the Act on Acquisition of and Compensation for Land for Public Works Projects)** (1) Except as otherwise expressly provided for in this Act, the Act on Acquisition of and Compensation for Land, etc. for Public Works Projects shall apply mutatis mutandis to the expropriation or use of the ownership and other rights and interests in a plot of land or structure to implement an improvement project in an improvement zone: Provided, That guidelines and procedures for compensating for losses incurred by implementing an improvement project may be prescribed by Presidential Decree.

(2) In applying mutatis mutandis the Act on Acquisition of and Compensation for Land for Public Works Projects under paragraph (1), public notice of authorization of a project implementation plan (or public notice of a project implementation plan under Article 50 (9) where the head of the relevant Si/Gun/Gu directly implements an improvement project; hereafter in this Article the same shall apply) shall be deemed approval and public notice of the project under Articles 20 (1) and 22 (1) of said Act. <Amended on Mar. 6, 2021>

(3) A petition for adjudicating on expropriation or use of property under paragraph (1) shall be filed within the project implementation period set at the time the project implementation plan is authorized (or the time an amended project implementation plan is authorized), notwithstanding Articles 23 and 28 (1) of the Act on Acquisition of and Compensation for Land for Public Works Projects.

(4) Where compensation for a building site or structure is made in kind, such compensation in kind may be made even after the completion of construction works is authorized under Article 83, notwithstanding Article 42 of the Act on Acquisition of and Compensation for Land for Public Works Projects.

**Article 66 (Special Provisions concerning Floor Area Ratio)** Notwithstanding Article 78 (1) of the National Land Planning and Utilization Act, a project implementer may relax the floor area ratio requirement in either of the following cases by up to 125/100 of the floor area ratio applicable to the relevant improvement zone by ordinance of the competent Special Metropolitan City, Metropolitan City, Special Self-Governing City, Special Self-Governing Province, or Si/Gun, as prescribed by Presidential Decree:

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pursuant to Article 26 (1), the date of public notice under Article 26 (2);

4. If a qualified developer is designated as the project implementer pursuant to Article 27 (1), the date of public notice under Article 27 (2).

(2) Where a reconstruction project is implemented, land or structures co-owned by all members of an association on the date of authorization to establish the association shall be deemed land or structures owned by the association.

(3) The disposal of land or structures deemed owned by an association under paragraph (2) shall be expressly stipulated in the relevant management and disposal plan under Article 74 (1).

(4) Article 74 (4) 1 shall apply mutatis mutandis to the appraisal of the land or structures referred to in paragraph (1). <Amended on Mar. 16, 2021>

## SECTION 5 Management and Disposal Plans

### Article 72 (Public Announcement of Building Sites or Units for Sale and Applications to

**Purchase Building Sites or Units)** (1) A project implementer shall notify the owners of a plot of land or structure of the following matters within 120 days from the date the authorization of a project implementation plan is publicly notified under Article 50 (9) (or the date the project implementer enters into a contract with the contractor, if such contractor is selected after the project implementation plan was authorized) and shall publicly announce the matters specified by Presidential Decree, including details of the building sites or structures for sale, via a daily newspaper published in the relevant area: Provided, That the foregoing shall not apply to a redevelopment project implemented by one person who owns a plot of land or structure: <Amended on Mar. 16, 2021>

1. Details of the land or structure previously owned by each eligible purchaser and the price as at the date the authorization of a project implementation plan is publicly notified (in cases of a structure demolished under Article 81 (3) before a project implementation plan is authorized, the price as at the date the head of the relevant Si/Gun/Gu permits such demolition);
2. The estimated amount of the charge apportioned to each eligible purchaser;
3. The period for filing applications to purchase a building site or unit;
4. Other matters specified by Presidential Decree.

(2) The period for filing an application to purchase a building site or unit referred to in paragraph (1) 3 shall be at least 30 to 60 days from the date notice is given: Provided, That a project implementer may extend the period for filing an application to purchase a building site or unit only once by up to 20 days, if it determines such extension will not impede the formulation of a management and disposal plan under Article 74 (1).

(3) An owner of a plot of land or structure who intends to purchase a building site or unit shall file an application to purchase the building site or unit with the project implementer according to the method and procedure prescribed by Presidential Decree within the period set under paragraph (2).

(4) If the number of households or the size of each house is changed due to an amendment to the authorized project implementation plan under Article 50 (1) (excluding a modification of any minor matter) after the end of the period for filing an application to purchase a building site or unit specified under paragraph (2), the project implementer may publicly announce building sites or units for sale and take the steps again as prescribed in paragraphs (1) through (3).

(5) The project implementer may allow the owners of a plot of land or structure, specified in Article 73 (1) 1 or 2, to file an application to purchase a building site or unit pursuant to paragraph (4), if it is stipulated by articles of association, etc. or resolved upon at a general meeting.

(6) Notwithstanding paragraphs (3) through (5), any eligible purchaser referred to in Article 74 (1) 2 or (1) 4 (a) regarding an improvement project for a high-speculation area according to the management and disposal plan under Article 74; and no person belonging to such eligible purchaser's household shall file an application to purchase a building site or unit under paragraphs (3) through (5) in the high-speculation area for five years from the date of selection of eligible purchaser (in cases of eligible purchasers of the units allocated to association members, it refers to the date of authorization of the initial management and disposal plan): Provided, That a person who obtains membership in an association by inheritance, marriage or divorce may file an application to purchase a building site or unit with the project implementer. <Newly Inserted on Oct. 24, 2017>

### **Article 73 (Measures for Persons Failing to File Application to Purchase Building Sites or**

**Units)** (1) A project implementer shall negotiate with the following persons on compensation for a plot of land or structure or any other right or interest within 90 days



from the date a management and disposal plan is authorized and publicly notified:

Provided, That the project implementer may begin negotiations from the day immediately following the end of the period for filing an application to purchase a building site or unit:

<Amended on Oct. 24, 2017>

1. A person who fails to file an application to purchase a building site or unit;
2. A person who withdrew his or her application to purchase a building site or unit before the end of the period for filing an application to purchase a building site or unit;
3. A person illegible for filing an application to purchase a building site or unit under the main clause of Article 72 (6);
4. A person excluded from eligible among purchasers according to the management and disposal plan authorized under Article 74.

(2) If a project implementer fails to reach an agreement through negotiations under paragraph (1), it shall either apply for adjudication on expropriation with the competent Land Tribunal or file a lawsuit with the court to seek sale of the property, within 60 days from the day immediately following the end of the relevant period.

(3) If a project implementer applies for adjudication on expropriation with the competent Land Tribunal or files a lawsuit with the court to seek sale of the property after the period specified in paragraph (2), it shall pay interest for the number of delayed days to the owner of the plot of land or structure at issue. In such cases, interest shall be calculated based upon the interest rate specified by Presidential Decree within the maximum of 15/100.

**Article 74 (Authorization of Management and Disposal Plans)** (1) Upon expiration of the period for filing an application to purchase a building site or unit specified under Article 72, the project implementer shall formulate a management and disposal plan, including the following matters, based on the applications filed to purchase a building site or unit; and shall obtain authorization thereof from the head of the relevant Si/Gun/Gu. The project implementer shall also undergo the same procedure when it intends to amend, suspend or abolish the management and disposal plan: Provided, That the project implementer shall report to the head of the relevant Si/Gun/Gu to modify any of the minor matters specified by Presidential Decree: <Amended on Jan. 16, 2018>

1. A plan for building sites and units for sale;

2. Addresses and names of eligible purchasers;
  3. The estimated value of the building site or unit to be sold to each eligible purchaser (including details about housing units under outsourced rental management);
  4. Details and the estimated value of the reserved area, etc. for the following and the method of disposal: Provided, That in cases of item (b), the name and address of the rental business entity selected under Article 30 (1) (if the business entity is a corporation, the name and domicile of the corporation and the name and address of its representative) shall be included:
    - (a) Units for sale to the general public;
    - (b) Publicly-funded private rental housing units;
    - (c) Rental housing units;
    - (d) Other appurtenant facilities, welfare facilities, etc.;
  5. Details of the land or structure previously owned by each eligible purchaser and the price as at the date the authorization of the project implementation plan was publicly notified (in cases of a structure demolished under Article 81 (3) before the project implementation plan was authorized, the price as at the date the head of the relevant Si/Gun/Gu permits such demolition);
  6. The estimated improvement project costs (including matters concerning the rebuilding charge under the Restitution of Excess Rebuilding Gains Act in cases of a rebuilding project), the costs apportioned to each association member, and the time for paying the apportioned cost;
  7. Details of rights previously held by eligible purchasers, except ownership of the land or structures;
  8. Details of each tenant's rights and the appraised value of such rights for compensating tenants for losses;
  9. Other matters specified by Presidential Decree regarding rights, etc. related to an improvement project.
- (2) The head of a relevant Si/Gun/Gu shall notify a person who has filed a report of whether or not to accept it within 20 days from the date of receiving said report under the proviso, with the exception of the subparagraphs, of paragraph (1). <Newly Inserted on Mar. 16, 2021>

(3) Where the Minister of Oceans and Fisheries fails to notify a person who has filed a report of whether to accept it or the extension of handling period pursuant to the statutes or regulations related to civil petition handling within the period prescribed in paragraph (2), the report shall be deemed accepted on the date following the end of such period (referring to the relevant extended handling period in cases of the extension or re-extension of the handling period under the statutes or regulations related to civil petition handling). <Newly Inserted on Mar. 16, 2021>

(4) In implementing an improvement project, property or rights referred to in paragraph (1) 3, 5, or 8 shall be appraised as follows: <Amended on Apr. 7, 2020; Mar. 16, 2021>

1. A price shall be determined by computing the arithmetic mean of the values appraised by the following appraisal corporations, etc., among the appraisal corporations, etc. registered under the Act on Appraisal and Certified Appraisers: Provided, That, the estimated value of the building sites or units for sale and the price of previous plots of land or structures may be determined by agreement between the project implementer and all the owners of a plot of land or structure in order to modify, suspend, or abolish a management and disposal plan:
  - (a) For a residential environment improvement project or redevelopment project: At least two appraisal corporations, etc. selected and contracted by the head of the relevant Si/Gun/Gu;
  - (b) For reconstruction project: At least one appraisal business entity selected and contracted by the head of the relevant Si/Gun/Gu and at least one appraisal corporation, etc. selected and contracted following a resolution at the general meeting of the relevant association;
2. When the head of the relevant Si/Gun/Gu intends to select and contract appraisal corporations, etc. pursuant to subparagraph 1, he or she shall select appraisal corporations, etc. through an objective and transparent process, considering appraisal business entities' capabilities, the number of appraisers in each appraisal corporation, etc., appraisal performance, compliance with laws and regulations, the appropriateness of the appraisal plan, etc. In such cases, matters necessary for the procedure, method, etc. for selecting appraisal business entities shall be prescribed by City/Do ordinance;
3. When a project implementer intends to have property appraised pursuant to subparagraph 1, it shall request the head of the relevant Si/Gun/Gu to select and

contract appraisal corporation, etc.; and shall pre-deposit an amount of money for appraisal fees. After appraisal is completed, the head of the relevant Si/Gun/Gu shall directly pay appraisal fees from the deposited amount and then return the balance to the project implementer.

(5) An association shall notify each association member, in writing, of the matters specified in paragraph (1) 3 through 6 one month before the date of the general meeting to be held to pass a resolution on the matter specified in Article 45 (1) 10. <Amended on Mar. 16, 2021>

(6) Contents of management and disposal plans referred to in paragraph (1), the methods for management and disposal, and other necessary matters shall be prescribed by Presidential Decree. <Amended on Mar. 16, 2021>

(7) Contents of management and disposal plans referred to in the subparagraphs of paragraph (1) and paragraphs (4) through (6) shall apply mutatis mutandis to management and disposal plans formulated by the head of the relevant Si/Gun/Gu himself or herself. <Amended on Mar. 16, 2021>

#### **Article 75 (Adjustment of Time Frames for Approving Project Implementation Plans and Management and Disposal Plans)**

(1) If the area adjacent to an improvement zone significantly lacks housing or the housing market becomes unstable due to the implementation of an improvement project; or if any event specified by ordinance of the competent Special Metropolitan City, Metropolitan City or Do occurs, the Special Metropolitan City Mayor, Metropolitan City Mayor or Do Governor may request the head of the Si/Gun/Gu concerned to adjust the time frames for authorizing a project implementation plan or a management and disposal plan under Article 74, after deliberation by the relevant City/Do Housing Policy Deliberative Committee under Article 9 of the Framework Act on Residence. Upon receipt of a request in such cases, the head of the Si/Gun/Gu concerned shall comply therewith, except in special circumstances, but the adjusted time frames for authorizing a project implementation plan or a management and disposal plan shall not exceed one year from the filing date of the application for authorization.

(2) If the area adjacent to an improvement zone significantly lacks housing or the housing market becomes unstable due to the implementation of an improvement project; or if any event specified by ordinance of the competent Special Self-Governing City or Special Self-

Governing Province occurs, the Special Self-Governing City Mayor or Special Self-Governing Province Governor may adjust the time frames for authorizing a project implementation plan or a management and disposal plan under Article 74, after deliberation by the relevant City/Do Housing Policy Deliberative Committee under Article 9 of the Framework Act on Residence. In such cases, the adjusted time frames for authorizing a project implementation plan or a management and disposal plan shall not exceed one year from the filing date of the application for authorization.

(3) Methods and procedures for adjusting the time frames for authorizing a project implementation plan or a management and disposal plan under paragraph (1) and (2) and other necessary matters shall be prescribed by ordinance of the Special Metropolitan City or each Metropolitan City, Special Self-Governing City, Do or Special Self-Governing Province.

**Article 76 (Standards for Formulating Management and Disposal Plans)** (1) Management and disposal plans formulated under Article 74 (1) shall comply with the following standards:

<Amended on Oct. 24, 2017; Mar. 20, 2018>

1. The project implementer shall ensure that building sites or structures are proportionately distributed to applicants to purchase a building site or unit and are reasonably used, comprehensively considering the area, special use, environment and other factors of plots of land or structures previously held by such applicants;
2. The project implementer shall ensure that building sites or structures are developed or constructed in appropriate sizes by increasing the sizes of excessively narrow plots of land or excessively small structures; or by reducing the sizes of excessively wide plots of land or excessively big structures;
3. If a person acquires an excessively narrow plot of land or excessively small structure or plot of land partitioned after the improvement zone is designated, the project implement may make a cash settlement to the person in return for such plot of land or structure;
4. If adjusting the size of land is particularly necessary to prevent disasters or hygiene risks, the owners of an excessively narrow plot of land may be compensated by cash or by part of a structure and an undivided share of the land on which such structure stands, in return for such plot of land, to widen the excessively narrow plot of land;
5. A plan for building sites and units for sale shall be formulated as at the last day of the period for filing an application to purchase a building site or unit under Article 72;

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after winning a lawsuit seeking sale of property under Article 64 to indemnify occupants from losses and secures the structures for sale; but the project implementer shall acquire ownership in the building sites for the housing construction project before filing an application for authorization for completion of the project under Article 83.

**Article 80 (Supply of Undivided Co-Owned Houses)** (1) If a project implementer is the Korea Land and Housing Corporation or a local government-invested public corporation, it may supply houses on condition that eligible purchasers and the project implementer co-own houses (hereinafter referred to as "undivided co-owned house"). The size of an undivided co-owned house supplied in such cases, the period of co-ownership, eligible purchasers and other necessary matters shall be prescribed by Presidential Decree.

(2) Upon request by a tenant in an improvement zone and by a person who owns a plot of land or a house with not more than the area specified by Presidential Decree, the Minister of Land, Infrastructure and Transport, a Mayor/Do Governor, the head of the relevant Si/Gun/Gu, the Korea Land and Housing Corporation or a local government-invested public corporation may convert some rental housing units acquired under Article 79 (5) into land-leasehold housing units under the Housing Act to supply the housing units to the tenant and person.

**Article 81 (Discontinuance of Exercise of Usufruct on Structures and Demolition of Structures)**

(1) If authorization of a management and disposal plan is publicly notified under Article 78 (4), the owners and other right holders, including holders of a surface right, a right to lease on a deposit basis or a leasehold right, over a previous plot of land or a previous structure may not use or make profit from previous plots of land or structures until transfer of ownership is publicly notified under Article 86: Provided, That the foregoing shall not apply in the following cases: <Amended on Aug. 9, 2017>

1. Where a person obtains consent from the project implementer;
  2. Where compensation for loss under the Act on Acquisition of and Compensation for Land for Public Works Projects is incomplete.
- (2) A project implementer shall demolish existing structures after obtaining authorization of its management and disposal plan under Article 74 (1).
- (3) In either of the following cases, a project implementer may demolish an existing structure with the consent of its owner and permission from the head of the relevant

Si/Gun/Gu, notwithstanding paragraph (2). In such cases, the demolition of a structure shall not affect any rights and obligations of the owner of the relevant plot of land or structure:

1. Where an accident, such as collapse of an existing structure, or any other event specified in the Framework Act on the Management of Disasters and Safety, the Housing Act, the Building Act or in any other relevant statute or regulation, is likely to occur;
2. Where a crime is likely to occur due to the concentration of deserted or unoccupied houses.

(4) When a project implementer demolishes existing structures pursuant to paragraph (2), the head of the relevant Si/Gun/Gu may restrict the demolition of structures at the following relevant time:

1. Before sunrise and after sunset;
2. When the Administrator of the Korea Meteorological Administration issues a severe weather alert under Article 13 of the Weather Act because a serious disaster is likely to occur in the relevant area due to a heavy rain, heavy snow, storm surge, seismic sea wave, typhoon, strong wind, wind wave, cold wave or other event;
3. When a disaster specified in Article 3 of the Framework Act on the Management of Disasters and Safety occurs;
4. The time the head of the relevant Si/Gun/Gu recognizes as similar to those specified in subparagraphs 1 through 3.

**Article 82 (Performance Bonds)** (1) When an association selects any person other than the head of the relevant Si/Gun/Gu, the Korea Land and Housing Corporation or a local government-invested public corporation as the contractor to implement an improvement project (including where the co-implementer under Article 25 works as the contractor), the contractor shall submit a performance bond issued by an institution specified by Ordinance of the Ministry of Land, Infrastructure and Transport, to guarantee performance of the construction project (referring to a guarantee that the guarantor shall assume the obligation to perform the contract on behalf of the contractor; or shall pay the amount specified by the project implementer at not less than the percent specified by Presidential Decree, up to a maximum of 50/100 of the total contract amount, if the contractor fails or omits to perform its obligations under the project contract. <Amended on Jun. 12, 2018>

(2) Upon receipt of a report on the commencement of a construction project under Article 21 of the Building Act, the head of the relevant Si/Gun/Gu shall ascertain whether the



## Attachment 6

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*Act on Acquisition of and Compensation for Land for Public Works Projects*, {Enforcement Date 14 October 2021}, {Act No. 18044, 13 April 2021, Partial Amendment}

법령, 판례 등 모든 법령정보를 한 번에 검색 OK !

**ACT ON ACQUISITION OF AND COMPENSATION FOR LAND FOR  
PUBLIC WORKS PROJECTS**

[Enforcement Date 14. Oct, 2021.] [Act No.18044, 13. Apr, 2021., Partial  
Amendment]

국토교통부 (토지정책과)044-201-3401, 3428



**법제처 국가법령정보센터**

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(4) A project operator shall make an additional note of an objection raised under paragraph (3) in the relevant land and goods protocols, and take appropriate measures when he or she deems such objection well-founded.

[This Article Wholly Amended on Aug. 4, 2011]

**Article 16 (Consultation)** A project operator shall faithfully consult with landowners and persons concerned about compensation for land, etc., and matters necessary for holding consultation, such as procedures and methods therefor, shall be prescribed by Presidential Decree.

[This Article Wholly Amended on Aug. 4, 2011]

**Article 17 (Conclusion of Contracts)** A project operator shall enter into contracts with landowners and persons concerned, when consultation under Article 16 has yielded any agreement.

[This Article Wholly Amended on Aug. 4, 2011]

**Article 18 Deleted.** <Oct. 17, 2007>

## CHAPTER IV ACQUISITION OR USE BY EXPROPRIATION

### SECTION 1 Procedures for Expropriation or Use

**Article 19 (Expropriation or Use of Land, etc.)** (1) Any project operator may expropriate or use land, etc., as prescribed by this Act, if necessary for implementing the public works.

(2) No land, etc. expropriated or being used for the public works shall be expropriated or used for other public works, unless it is specially required.

[This Article Wholly Amended on Aug. 4, 2011]

**Article 20 (Project Approval)** (1) When any project operator intends to expropriate or use land, etc. pursuant to Article 19, he or she shall obtain project approval from the Minister of Land, Infrastructure and Transport, as prescribed by Presidential Decree. <Amended on Mar. 23, 2013>

(2) Any person who intends to file an application for project approval under paragraph (1) shall pay a fee prescribed by Ordinance of the Ministry of Land, Infrastructure and Transport. <Amended on Mar. 23, 2013>

[This Article Wholly Amended on Aug. 4, 2011]

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not apply where it is impossible to compute compensation by individual.

[This Article Wholly Amended on Aug. 4, 2011]

**Article 65 (Lump Sum Compensation)** Where there exist, within the same project area, several pieces of land, etc. under the same ownership but with the different compensation periods, the project operator shall make a lump sum payment of compensation, when the landowners or persons concerned request so.

[This Article Wholly Amended on Aug. 4, 2011]

**Article 66 (Prohibition of Offsetting Losses by Gains Accruing from Project Implementation)**

Where any project operator acquires or uses part of a group of land that belongs to the same landowner, even if the price of the remaining land has increased or any gains have accrued due to the implementation of the relevant public works, he or she shall not offset any losses incurred in such acquisition or use by the said gains.

[This Article Wholly Amended on Aug. 4, 2011]

**Article 67 (Point of Time for Price Compensation)** (1) The computation of compensation shall be based on the price at the time of yielding an agreement where consultation is held, and the price at the time of adjudicating on the expropriation or use where such adjudication is rendered.

(2) Where the price of land, etc. fluctuates due to the relevant public works, such fluctuation shall not be considered in computing computation.

[This Article Wholly Amended on Aug. 4, 2011]

**Article 68 (Computation of Compensation)** (1) Where any project operator intends to compute compensation for land, etc., he or she shall select three persons among appraisal corporations, etc. (where both the Mayor/Do Governor and a landowner fail to recommend an appraisal corporation, etc., or either the Mayor/Do Governor or a landowner fails to recommend an appraisal corporation, etc. pursuant to paragraph (2), referring to two persons) and request them to appraise the land, etc.: Provided, That this shall not apply where he or she is able to compute the compensation on his or her own according to the standards prescribed by Ordinance of the Ministry of Land, Infrastructure and Transport.  
<Amended on Jun. 1, 2012; Mar. 23, 2013; Apr. 7, 2020>

(2) When a project operator selects appraisal corporations, etc. pursuant to the main clause of paragraph (1), the Mayor/Do Governor having jurisdiction over the relevant land and the owner of the relevant land may recommend one appraisal corporation, etc. respectively, as prescribed by Presidential Decree. In such cases, the project operator shall select appraisal corporations, etc. including the appraisal corporation, etc. recommended. <Amended on Jun. 1, 2012; Apr. 7, 2020>

(3) Matters necessary for procedures and methods for requesting appraisal, standards for computing compensation, etc. under paragraphs (1) and (2) shall be prescribed by Ordinance of the Ministry of Land, Infrastructure and Transport. <Amended on Mar. 23, 2013>

[This Article Wholly Amended on Aug. 4, 2011]

**Article 69 (Issuance of Compensation Bonds)** (1) Where the State pays compensation with bonds pursuant to Article 63 (7) to compensate landowners and persons concerned for any loss incurred in the acquisition or use of land, etc. for road construction under the Road Act, industrial complex development projects under the Industrial Sites and Development Act, railroads construction works under the Act on Railroad Construction and Railroad Facilities Management, harbor development projects under the Harbor Act and other public works prescribed by Presidential Decree, the State may issue compensation bonds with the charge of the following accounts: <Amended on Mar. 13, 2018; Jan. 29, 2020>

1. General accounts;

2. Special accounts for traffic facilities.

(2) Compensation bonds shall be issued by the Minister of Strategy and Finance at the request of the head of a related central administrative agency in charge of the management of the accounts under each subparagraph of paragraph (1).

(3) Where the Minister of Economy and Finance intends to issue compensation bonds, he or she shall obtain a resolution from the National Assembly by account.

(4) Compensation bonds shall be issued by making delivery to landowners and persons concerned.

(5) Compensation bonds may be transferred or provided as collateral.

(6) Methods of issuing compensation bonds, methods of determining interest rates, methods of making redemption, and other matters necessary for the issuance of compensation bonds shall be prescribed by Presidential Decree.

## Attachment 7

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*Act on Appraisal and Certified Appraisers*, {Enforcement Date 21 January 2022}, {Act No. 18309, 20 July 2021, Partial Amendment}



법령, 판례 등 모든 법령정보를 한 번에 검색 OK !

## ACT ON APPRAISAL AND CERTIFIED APPRAISERS

[Enforcement Date 21. Jan, 2022.] [Act No.18309, 20. Jul, 2021., Partial Amendment]

국토교통부 (부동산평가과-총괄)044-201-3425, 3452



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## ACT ON APPRAISAL AND CERTIFIED APPRAISERS

[Enforcement Date 21. Jan, 2022.] [Act No.18309, 20. Jul, 2021., Partial Amendment]

국토교통부 (부동산평가과-총괄) 044-201-3425, 3452

국토교통부 (부동산평가과-타당성조사, 징계) 044-201-3432, 3430

### CHAPTER I GENERAL PROVISIONS

**Article 1 (Purpose)** The purpose of this Act is to protect people's property rights and to contribute to the development of national economy by planning for fair appraisals through the establishment of an appraisal system and a system for the certification of qualified appraisers.

**Article 2 (Definitions)** The definitions of the terms used in this Act are as follows: <Amended on Apr. 7, 2020; Jul. 20, 2021>

1. The term "land, etc." means land and the fixtures thereon, chattels, other property prescribed by Presidential Decree, and rights thereto other than ownership;
2. The term "appraisal" means valuation of land, etc. and expressing the result with numbers;
3. The term "appraisal business" means businesses of appraising land, etc. for a consideration upon request from other persons;
4. The term "appraisal corporation, etc." means an appraiser who establishes an office under Article 21 or an appraisal corporation authorized under Article 29.

### CHAPTER II APPRAISAL

**Article 3 (Standards)** (1) Where an appraisal corporation, etc. appraises land, appraisal shall be based on the standards for the publicly announced price of representative land under the Act on the Public Announcement of Real Estate Values that is deemed to have usefulness similar to that of the land in question: Provided, That where there exists an appropriate transaction price, such price may be used as a standard. <Amended on Apr. 7, 2020>

(2) Notwithstanding paragraph (1), where an appraisal corporation, etc. conducts an appraisal necessary for the preparation of financial statements of an enterprise, such as the preparation of financial statements under the Act on External Audit of Stock Companies, or

an appraisal prescribed by Presidential Decree for the establishment of a security interest or an auction, he or she may take into consideration the rent of the relevant land, the cost of developing the land and other relevant factors in such appraisal. <Amended on Oct. 31, 2017; Mar. 20, 2018; Apr. 7, 2020>

(3) The principles and standards which shall be observed by an appraisal corporation, etc. (including affiliated appraisers; hereafter in this Article the same shall apply) in order to guarantee the fairness and rationality of an appraisal shall be prescribed by Ordinance of the Ministry of Land, Infrastructure and Transport. <Amended on Apr. 7, 2020; Jul. 20, 2021>

(4) The Minister of Land, Infrastructure and Transport may designate a private corporation or organization with expertise (hereinafter referred to as "standard-setting institution"), as prescribed by Presidential Decree, to perform duties concerning the establishment, etc. of detailed standards necessary for appraisal corporations, etc. to conduct appraisals (hereinafter referred to as "working standards"). <Newly Inserted on Jul. 20, 2021>

(5) Where the Minister of Land, Infrastructure and Transport deems it necessary, the Minister may request a standard-setting institution to amend details of the working standards subject to deliberation by the appraisal management and disciplinary committee established under Article 40. In such cases, the standard-setting agency shall comply therewith unless there is a compelling reason not to do so. <Newly Inserted on Jul. 20, 2021>

(6) The State may fully or partially subsidize the expenses incurred in the establishment and operation of a standard-setting institution. <Newly Inserted on Jul. 20, 2021>

**Article 4 (Duties)** (1) The duties of an appraiser shall be to appraise land, etc. upon request from other persons. <Amended on Jul. 20, 2021>



(2) An appraiser as a valuation specialist of public nature shall perform his or her duties in a fair and objective manner. <Newly Inserted on Jul. 20, 2021>

**Article 5 (Requests for Appraisal)** (1) Where the State, local governments, public institutions under the Act on the Management of Public Institutions or other public organizations prescribed by Presidential Decree (hereinafter referred to as "State, etc.") intend to appraise land, etc. for the management, purchase, sale, auction, reappraisal, etc. of land, etc., they shall request an appraisal corporation, etc. to appraise land, etc. <Amended on Apr. 7, 2020>

## Attachment 8

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Ministry of Land, Infrastructure and Transport, “Plan to Rationalize Real Estate Publicly Announced Price” (3 November 2020)

		<b>보 도 자 료</b>			
		배포일시	2020. 11. 3. (화) 총 8매(본문 8, 참고 별도)		
담당 부서	국토교통부 부동산평가과	담당자	• 과장 신광호, 사무관 김동현 • ☎ (044) 201-3431, 3423		
	행정안전부 부동산세제과		• 과장 서정훈, 서기관 서은주, 사무관 박현정 • ☎ (044) 205-3834, 3839		
보 도 일 시		11.3(화) 16시 브리핑 이후 보도하여 주시기 바랍니다.			

## 「부동산 공시가격 현실화 계획」 및 「재산세 부담 완화 방안」 발표

- **현실화율 年 3%p씩 제고, 10~15년에 걸쳐 시세 90%로 현실화**  
- 9억원 미만 주택은 3년간 형평성 조기 개선 후 점진적 추진
- **내년부터 1주택자 공시가격 6억원 이하 재산세율 인하**

### 【 부동산 유형별 현실화 방안 】

- ◆ **공동주택은 '20년 현실화율 69.0%에서 10년에 걸쳐 90%로 제고**
  - 현실화 편차가 큰 9억원 미만은 3년간 '先균형 확보' 후 7년간 제고
  - 시세 9억원 이상은 5~7년간 연 약 3%p씩 제고
- ◆ **단독주택은 '20년 현실화율 53.6%에서 15년에 걸쳐 90%로 제고**
  - 9억원 미만은 공동주택과 동일하게 3년간 '先균형성 확보' 후 12년간 제고
  - 시세 9억원 이상은 7~10년간 연 3~4%p씩 제고
- ◆ **토지는 '20년 현실화율 65.5%에서 8년에 걸쳐 90%로 제고**

### 【 재산세 세부담 완화 방안 】

- ◆ **1주택자가 보유한 공시가격 6억원 이하 재산세율 인하**
  - 공시가격 6억원 이하 과세표준 구간별 세율 0.05%p 인하

- 국토교통부(장관 김현미)와 행정안전부(장관 진영)는 11.3일 「부동산 가격공시에 관한 법률」에 따라 부동산 공시가격이 적정 수준의 시세를 반영할 수 있도록 '공시가격 현실화 계획'을 수립·발표하고,
  - 서민 주거안정과 공시가격 현실화에 따른 세부담을 완화하기 위해 '재산세 부담 완화방안'을 함께 발표하였다.

## I. 부동산 공시가격 현실화 계획

- 공시가격은 조세·복지 등 우리사회 여러 분야에 활용되는 국민 부담의 형평성과 복지제도의 공정성 등을 담보하는 기반이나,
  - 그간 50~70% 수준의 낮은 시세반영률, 유형·가격대별 현실화율 격차 등 불형평·불균형 문제가 계속 지적되어 왔다.
- 이에, 국토부는 작년 12월 '부동산 공시가격 신뢰성 제고방안'을 통해 현실화 계획 수립을 제기하였으며, 금년 4월 부동산공시법 개정으로 법적 근거도 마련되었다.
  - 국토연구원 등 연구를 통해 마련된 계획안은 관계기관 협의, 공청회(10.27), 중앙부동산가격공시위원회 심의(10.28)를 거쳐 확정되었다.

### 1. 공시가격 현실화 목표

- 부동산 공시가격은 시세의 90% 수준까지 점진적으로 현실화된다.
  - '20년 기준 공시가격의 현실화율은 토지 65.5%(표준지 기준), 단독주택 53.6%(표준주택 기준), 공동주택 69.0% 수준이나, 현실화가 완료되면 90%로 유형별로 동일한 수준이 된다.

- 시세 반영률 목표치인 90%는 부동산공시법 상 **적정가격\***을 공시하도록 한 법률 취지에 따라 최대한 시세를 반영하되, 공시가격 조사·산정 과정에서 발생할 수 있는 오차를 감안하였다.

\* (적정가격) 통상적 시장에서 정상적 거래가 이뤄질 경우 성립 가능성이 가장 높은 가격

- 현실화 목표를 달성하면, **유형별 현실화율의 형평성을 확보**할 뿐만 아니라 **가격대별로 공시가격의 시세 반영률에서 차이가 있던 문제도 개선**된다.

< '20년 시세구간별 공동·단독주택 현실화율 (단위 : %) >

구분	전체	9억원 미만				9억원 이상				
			~ 3억원	3~6억원	6~9억원		9~12억원	12~15억원	15~30억원	30억원 ~
공 동	<b>69.0</b>	68.1	68.4	68.2	67.1	72.2	68.8	69.7	74.6	79.5
단독(표준)	<b>53.6</b>	52.4	52.7	52.2	52.4	56.0	53.4	53.7	56.0	62.4

## 2. 현실화 추진방안

- 현실화율은 평균적으로 **연간 약 3%p씩** 제고된다.
  - 이렇게 되면 공동주택은 가격대별로 **5~10년**, 단독주택은 **7~15년**, 토지는 **8년**에 걸쳐 현실화 목표를 달성한다.
- (시세 9억원 미만 주택) 개별부동산간 현실화율의 편차가 넓게 분포하는 점을 고려하여 초기 3년간('21~'23) 유형내에서 현실화율의 균형성을 제고하고, 이후 연간 약 3%p씩 현실화율을 제고한다.
  - '20년 기준 시세 9억원 미만 공동주택의 평균 현실화율이 68.1% 수준으로, '23년까지 70%를 목표로 균형성을 확보한 이후 '30년까지 90% 목표를 달성한다.
  - 평균 현실화율이 52.4%인 시세 9억원 미만 단독주택은 '23년까지 55%를 목표로 균형성을 확보하고 '35년까지 90%를 달성한다.

- (시세 9억원 이상 주택) 9억원 미만에 비해 높은 균형성을 확보하고 있는 만큼, '21년부터 연간 약 3%p씩 현실화하게 된다.
- 공동주택의 경우 시세 9~15억원 구간은 7년간, 현실화율이 높은 15억원 이상은 5년에 걸쳐 목표에 도달하며,
  - 같은 가격대의 단독주택은 유형간 형평성과 함께 상대적으로 낮은 현실화율을 고려하여 시세 9~15억원 구간은 10년, 15억원 이상은 7년 동안 현실화한다.
- (토지) 단위면적당 가격을 공시하는 토지의 경우에는 이용상황별 편차가 크지 않은 점\*을 고려하여 시세 9억원 이상 주택과 동일하게 '21년부터 연간 약 3%p씩 현실화한다.

\* '20년 현실화율(%) : 주거용 64.8, 상업용 67.0, 공업용 65.9, 농경지 62.9, 임야 62.7

< 부동산 유형별·가격대별 목표 도달기간 \*재고량(호, 필지)은 '20년 공시 기준 >

구 분	9억원 미만	9~15억원	15억원 이상
공동주택	<b>10년</b> 1,317만호 (95.2%)	<b>7년</b> 43.7만호 (3.2%)	<b>5년</b> 22.6만호 (1.6%)
단독(표준)주택	<b>15년</b> 20.7만호 (94.1%)	<b>10년</b> 0.9만호 (4.0%)	<b>7년</b> 0.4만호 (1.9%)
토지(표준지)	<b>8년 / 50만필지</b>		

- 현실화 방식은 유형별 제고 폭의 형평성을 확보하되, 동일 유형 내에서 가격대간 균형성을 조기 확보할 필요성도 고려하였다.
- 연간 현실화 제고폭(약 3%p)은 현실화 기간이 너무 장기화되지 않으면서, 단기간내 공시가격 급등에 따른 부담도 고려하였다.
  - 현실화율이 현저히 낮은 부동산의 공시가격 급등에 따른 부담을 고려하여 연도별 제고 상한은 6%p(평균 제고분의 2배)로 적용한다.



&lt; 연도별 유형별 평균현실화율 전망 (단위 : %) &gt;

구 분	'20	'21	'22	'23	'24	'25	'26	'27	'28	'29	'30	'31	'32	'33	'34	'35
공동주택	69.0	70.2	71.5	72.7	75.6	78.4	80.9	83.5	85.6	87.8	90.0	90.0	90.0	90.0	90.0	90.0
단독(표준)주택	53.6	55.9	58.1	60.4	63.6	66.8	70.0	73.2	75.7	78.2	80.6	82.5	84.4	86.2	88.1	90.0
토지(표준지)	65.5	68.6	71.6	74.7	77.8	80.8	83.9	86.9	90.0	90.0	90.0	90.0	90.0	90.0	90.0	90.0

### 3. 현실화에 따른 공시가격 변동 전망

- 현실화 방식을 고려하여 연도별 공시가격은 직전 연도말 시세를 조사하고, 연도별 현실화 목표치를 반영하여 산정된다.

$$n\text{년도 공시가격} = (n-1)\text{년도말 시세} \times \{(n-1)\text{년 현실화율} + \text{현실화율 제고분}\}$$

- 현실화에 따른 공시가격 변동은 공동주택 연 3~4%, 단독주택 3~7%, 토지 3~4% 수준이 될 전망이다.
- 시세 9억원 미만 주택의 경우, 先균형 제고기간 중 연간 1~1.5% 수준으로 상승하며,
  - 현실화율이 낮은 단독주택 중에서 시세 9억원 이상의 경우 연간 4~7% 수준으로 상대적으로 변동 폭이 클 것으로 예상된다.

### 4. 공시가격에 대한 신뢰 강화

- 현실화는 정확한 시세 조사에 기반하고 있는 만큼, 산정기준을 명확화하고 산정시세에 대한 검증·심사도 대폭 강화된다.
- 시세 산정의 참고가 되는 거래사례의 선정기준 및 부적정 참고 사례 배제기준을 명확히 제시하여, 조사자별 자의성을 배제한다.
  - 자동가격산정모형을 통한 대량검증, 감정평가사-감정원 간 교차심사, 외부전문가 심사 등 엄격한 심사를 거치도록 할 계획이다.

- 지자체에서 결정하는 개별부동산가격이 국토부의 표준부동산가격에 따라 현실화 되도록 표준-개별 공시가격간 정합성을 제고한다.
- 이원화된 표준-개별 가격산정시스템을 연계·통합하여 개별부동산 가격에 대한 검증을 강화하고, 표준부동산 규모도 확대한다.

## 5. 향후 계획

- 공시가격 현실화 계획은 '21년 공시가격 산정부터 적용된다.
- 국토부는 관계부처 협의체를 구성하여 매년 현실화율 목표 대비 실적을 점검하고, 공시가격에 대한 연차보고서에 실적 및 점검 결과를 포함하여 국회에 제출할 예정이다.
- 3년 단위로 추진현황을 종합 점검하여 공시가격 뿐만 아니라 조세·부담금·복지제도 등 관련 제도에 대한 영향을 분석하고, 필요시 계획을 보완해 나갈 계획이다.

## II. 주택 재산세 부담 완화

- 1주택 보유자의 재산세 부담 완화를 위해 1세대 1주택자가 보유한 공시가격 6억원 이하 주택의 재산세율을 내년부터 인하한다.
  - 대상 주택은 서민 주거 안정과 주택 공시가격 현실화에 따른 세부담 완화 취지를 고려하여 공시가격 6억원 이하로 결정하고,
  - 세율은 과세표준 구간별로 0.05%p씩 낮추기로 하였다.
- 재산세는 초과 누진과세로서 이번 세율 인하로 국민 개인별로 받는 재산세 감면 혜택은 다음과 같다.
  - 공시가격 1억원 이하는 최대 3만원, 1~2.5억원 이하는 3~7.5만원, 2.5~5억원 이하는 7.5~15만원, 5~6억원 이하는 15~18만원이 감면된다.
  - 감면율은 최대 50%에서 최소 22.2%로 공시가격 1억원 이하 주택은 50%의 감면 혜택을 받을 수 있으며,
  - 초과 누진과세의 특성상 주택가격이 높을수록 감면율은 낮아진다.

< 1주택자가 보유한 공시가격 6억원 이하 주택 특례 세율표 >

과표	표준 세율 (공시 6억 초과·다주택자·법인)	특례 세율 (공시 6억 이하)	감면액	감면율
0.6억 이하 (공시 1억)	0.1%	0.05%	~3만원	50%
0.6 ~ 1.5억 이하 (공시 1억~2.5억)	6.0만원+0.6억 초과분의 0.15%	3.0만원+0.6억 초과분의 0.1%	3 ~ 7.5만원	38.5 ~ 50%
1.5 ~ 3억 이하 (공시 2.5억~5억)	19.5만원+1.5억 초과분의 0.25%	12.0만원+1.5억 초과분의 0.2%	7.5 ~ 15만원	26.3 ~ 38.5%
3 ~ 3.6억 이하 (공시 5억~6억)	57.0만원+3.0억 초과분의 0.4%	42.0만원+3.0억 초과분의 0.35%	15 ~ 18만원	22.2 ~ 26.3%
3.6억 초과 (공시 6억)		-	-	

□ 1주택 보유자의 상당 부분\*이 이번 세율 인하를 통한 혜택을 받을 수 있을 것으로 보이며,

\* '세대' 판단시 대상 주택은 변동 가능하나, '20년 재산세 부과기준으로 1인 1주택 (전체 1,873만호 중 1,086만호) 중 공시 6억 이하 1인 1주택은 **94.8%**(1,030만호)

○ 전체적으로는 연간 4,785억원(3년간 약 1.44조원)의 세제지원 효과가 있을 것으로 예상하고 있다.

□ 이번 세율 인하는 3년('21~'23년)간 적용하되 주택시장 변동상황, 공시가격 현실화 효과 등을 고려하여 추후 재검토 할 예정이다.

□ 인하된 세율은 내년 재산세 부과분(과세기준일 6.1일)부터 적용하며, 이를 위해 정기국회에서 지방세법 개정을 논의할 예정이다.

<붙임> 1. 부동산 공시가격 현실화 계획  
2. 주요 질의응답



이 보도자료와 관련하여 보다 자세한 내용이나 취재를 원하시면 국토교통부 부동산 평가과 김동현 사무관(공시가격, ☎ 044-201-3423) 및 행정안전부 부동산세제과 서은주 서기관(재산세, ☎ 044-205-3834) 문의하여 주시기 바랍니다.

## Attachment 9

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Ministry of Land, Infrastructure and Transport, “Returning 2023 Real Estate Holding Tax to the 2020 Level” (23 November 2022)



# 보 도 자 료

다시 도약하는 대한민국  
함께 잘사는 국민의 나라

배포 일시	2022. 11. 23.(수)			
담당 부서 <국토부>	토지정책관 부동산평가과	책임자	과 장	이 랑 (044-201-3422)
		담당자	사무관	권호정 (044-201-3423)
			사무관	최승필 (044-201-3426)
<행안부>	지방세정책관 부동산세제과	책임자	과 장	홍삼기 (044-205-3831)
		담당자	사무관	위형원 (044-205-3839)
<기재부>	재산소비세정책관 재산세제과	책임자	과 장	이재면 (044-215-4310)
		담당자	사무관	권영민 (044-215-4311)
보도일시	2022년 11월 24일(목) 조간부터 보도하여 주시기 바랍니다. ※ 통신·방송·인터넷은 11. 23.(수) 14:30 이후 보도 가능			

## ‘23년 부동산 보유세, ‘20년 수준으로 되돌린다

- ‘23년 공시가격 산정 시 ‘20년 수준 현실화율 적용 -
- ‘23년 재산세 공정시장비율 45% 보다 낮은 수준으로 인하 (1세대 1주택) -

- 기획재정부(경제부총리 추경호), 행정안전부(장관 이상민), 국토교통부(장관 원희룡)는 11.23일(수), 국민의 보유세 부담을 ‘20년 수준으로 완화하기 위해 「공시가격 현실화 수정 계획」 및 「‘23년 주택 재산세 부과와 제도개선 방안」을 마련하였다고 밝혔다.

### 1. 추진 배경

- 지난 정부에서 부동산 가격이 크게 오른데 이어, ‘공시가격 현실화 계획’ (‘20.11)이 수립됨에 따라 현실화율도 가파르게 올라 공시가격이 급등하였다.
- 종합부동산세의 경우에도 공정시장가액비율 및 세율 인상 등이 병행됨에 따라 국민의 부동산 보유 부담이 급증\*하였다.

\* (주택분 재산세) ‘19년 5.1조원 → ‘20년 5.8조원 → ‘21년 6.3조원 → ‘22년 6.7조원  
(주택분 종부세) ‘19년 1.0조원 → ‘20년 1.5조원 → ‘21년 4.4조원 → ‘22년 4.1조원

- 이에, 단기간 급증한 국민의 보유세 부담을 덜어드리기 위해 ‘20년 수준으로 보유세 부담 완화가 대선 공약으로 제시된 바 있으며,
  - 윤석열 대통령은 공약의 취지, 최근 집값 하락 및 어려운 경제여건 등을 감안하여 현실화 계획 및 보유세제에 있어 적극적인 부담 완화 방안을 마련하라고 당부한 바 있다.
- 국토교통부는 그간 연구용역(‘22.6 ~ 11, 한국조세재정연구원)과 공청회(11.4, 11.22), 중앙부동산가격공시위원회(11.23) 등을 거쳐 ‘공시가격 현실화 수정 계획’을 마련하는 한편, 행정안전부는 세부담을 안정적으로 관리하여 납세부담을 경감하기 위한 재산세 개편방안을 마련하였다.
- 이번에 마련한 공시가격 현실화 수정 계획의 주요내용과 재산세 개편 방안 중 공정시장가액비율 관련 내용은 아래와 같다.(재산세 세부 내용은 별도 배포)

## 2. 공시가격 현실화 수정 계획

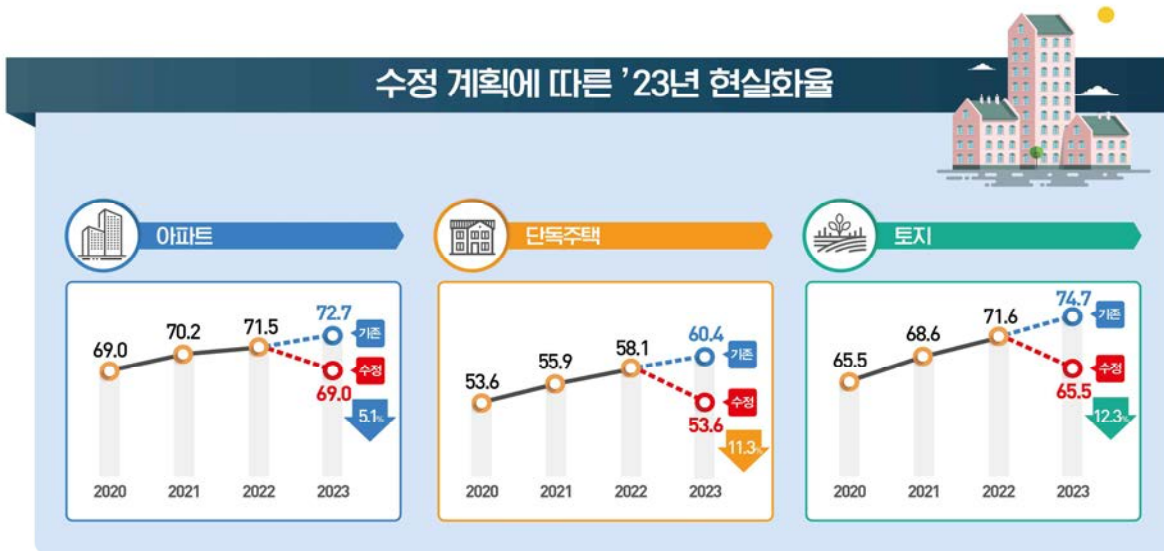
- ‘23년 공시가격 산정 시 적용될 현실화율이 ‘공시가격 현실화 계획’ 수립(‘20.11) 이전인 ‘20년 수준으로 낮춰진다.

【 수정 계획에 따른 ‘23년 현실화율 】

	‘22년 현실화율		기존 ‘23년 현실화율	수정 ‘23년 현실화율
아파트	71.5%	⇒	72.7%	<b>69.0%</b>
단독주택	58.1%		60.4%	<b>53.6%</b>
토지	71.6%		74.7%	<b>65.5%</b>

- ‘23년 공시가격에 적용될 유형별 평균 현실화율은 수정된 계획에 따라 ‘20년 수준인 공동주택 69.0%, 단독주택 53.6%, 토지 65.5%로 감소한다.

- 이에 따라, 모든 주택과 토지가 이번 수정 계획에 따른 현실화를 하향 대상이 되며, 유형별로는 기존 계획상 '23년 현실화를 대비 평균적으로 공동주택 -5.1%, 단독주택 -11.3%, 토지 -12.3%가 하락하게 된다.



\* 유형별로 산정한 평균치이며, 신규주택 추가 등으로 일부 변경 가능

□ 이번 '20년 수준 하향 결정 시 고려한 사항은 다음과 같다.

- ❶ (과도한 보유 부담) 현실화 계획이 시행된 이후 모든 주택 및 토지에 대한 현실화율을 제고하면서, 지난 2년간('21년, '22년) 공시가격 변동률이 과도하게 증가함에 따라 국민 보유 부담이 가중된 측면\*

【 현실화 계획 시행 전·후 공시가격 변동률 】

구분	시기	공동주택	단독주택	토지
시행 전	'11~'20년 연평균	3.02%	4.39%	4.66%
시행 후	'21년	19.05%	6.80%	10.35%
	'22년	17.20%	7.34%	10.17%

\* 현실화율 제고로 인한 공시가격 상승분은 **공동주택 연간 최대 4.3% 수준**('21년 시세 9~15억)

- ❷ (시세 역전 방지) 최근의 부동산 시장 침체 상황이 내년에도 이어질 경우, 최근 공동주택 일부에서 나타나는 공시가격과 실거래가격 간 역전 문제가 보다 확대되어 공시가격에 대한 국민 수용성이 낮아질 우려



- ③ (균형성 개선) 부동산 유형별 현실화율 균형성 제고도 중요한 목표이나, 현실화율을 '22년 수준으로 단순 동결할 경우 부동산 유형별 현실화율 균형성 개선 효과가 없음

□ 이러한 공시가격 현실화 수정 계획에 따른 현실화율 인하 효과로 인해 '22년 대비 '23년 공시가격 변동률은 평균적으로 공동주택은 -3.5%, 단독주택은 -7.5%, 토지는 -8.4%가 하락할 예정이며,

- '23년의 최종 공시가격은 '22년의 부동산 시세 변동분을 반영하여 결정될 예정이다.

$$\boxed{\text{'23년 공시가격}} = \boxed{\text{'22년 말 시세}} \times \boxed{\text{'23년 현실화율('20년 수준)}}$$

□ 한편, '24년 이후 장기적으로 적용될 '공시가격 현실화 계획'은 내년 이후의 부동산 시장상황 및 경제여건의 불확실성이 높고, 시세 조사에 대한 정확성 개선이 선행될 필요가 있다는 전문가 의견을 종합적으로 고려하여 '23년 하반기에 마련할 예정이다.

### 3. '23년 주택 보유세 완화 방안

#### < 재산세 >

□ 주택 실수요자인 1주택자의 '23년 재산세를 최근 주택가격 하락과 서민 가계부담을 고려하여 '20년 이전 수준으로 환원한다.

- 정부는 지난 6월 「지방세법 시행령」을 개정, 1주택자의 공정시장가액비율\*을 60%에서 45%로 인하하여 납세자의 재산세 부담을 올해 한시적으로 '20년 수준으로 낮춘 바 있는데,

\* 공정시장가액비율 : 공시가격을 재산세 과표에 반영하는 비율  
(공시가격이 5억이고 공정시장가액비율이 60%일 경우 과표는 3억(5억×60%))

- 내년에는 서민 재산세 부담 완화를 위해 1주택자 공정시장가액비율 인하 기조를 유지하면서, 주택가격 하락에 따른 공시가격 하락 효과 등을 반영하여 추가로 45% 보다 낮은 수준으로 인하\*할 계획이다.(구체적인 인하율은 주택 공시가격 공개(`23.3月) 이후 `23.4月경 확정 예정)

## < 종합부동산세 >

- 아울러, 종합부동산세는 지난 7월 발표한 정부개편안\*이 국회에서 통과 될 수 있도록 적극 노력할 방침이다.
- 정부개편안이 시행될 경우 '23년 종부세액과 납부 인원이 '20년 수준으로 환원될 것으로 예상된다.

	현행	개선
공제액	<ul style="list-style-type: none"> <li>• (1세대1주택자) 11억원</li> <li>• (일반) 6억원</li> </ul>	<ul style="list-style-type: none"> <li>• (1세대1주택자) 12억원</li> <li>• (일반) 9억원</li> </ul>
세율	<ul style="list-style-type: none"> <li>• (2주택 이하) 0.6% ~ 3.0%</li> <li>• (3주택 이상) 1.2% ~ 6.0%</li> </ul>	<ul style="list-style-type: none"> <li>• 0.5% ~ 2.7%</li> </ul>
세부담 상한	<ul style="list-style-type: none"> <li>• 2주택 이하 150%</li> <li>• 3주택 이상 다주택자 300%</li> </ul>	<ul style="list-style-type: none"> <li>• 무관하게 150%</li> </ul>

## Attachment 10

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City of Seoul Gazette No. 2771

발행인: 서울특별시  
 편집인: 홍보기획관  
 서울특별시 중구 을지로 1(태평로1가 31)  
 ☎ 731-6113

# 서울시보

제2771호 2007. 5. 25.(금)

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선 람	기 관 의 장

## ◆ 자치법규

[입법예고]

제2007-948호 서울특별시립미술관운영조례 일부개정조례(안) 입법예고 .....	4
제2007-952호 서울특별시 친환경상품 구매촉진에 관한 조례 시행규칙안 입법예고 .....	5
제2007-953호 서울특별시 인사규칙 일부개정규칙안 입법예고 .....	6

## ※ 서울시보게재를 의뢰한 각급 기관에 알려드립니다

서울시보 게재내용은 발행일에 서울시 사무자동화 및 서울시 홈페이지 <<http://www.seoul.go.kr>>에 게재하고 있으니 활용하시기 바랍니다

- 서울시보게재의뢰 및 편집문의 TEL. (02)731-6113
- 서울시보발간일은 매주 목요일이며 공휴일일때는 다음날 발행
- 서울시보게재접수는 D 3일까지 접수하며, 전자문서로 제출하여 주시기 바랍니다 (공휴일은 날짜산정에서 제외)

<접수마감>

월요일 14:00

※ 시보게재접수를 중복되지 않게 보내 주시기 바랍니다  
 (예, 시보를 발행한 후 접수되는 경우)  
 ※ 공고번호 없이 접수되는 원고는 게재할 수 없습니다

D 3접수

→

D 2일 편집 및 교정

→

D 1일 인쇄 및 수송

→

D일 보급

- ※ 중복된 공고(신문, 관보, 시보, 구보)로 귀중한 예산을 낭비하지 않도록 합시다
- ※ 서울시보 게재일자가 문서 시행일이니, 참고하시기 바랍니다

<이면계속>

공 람									

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◆ 서울특별시고시 제2007-157호  
신당제8주택재개발구역지정 및 지형도면  
작성

서울특별시 중구 신당4동 321번지 일대의  
주택재개발사업을 위하여 도시 및 주거환경  
정비법 제3조제2항 규정에 의한 서울특별시  
도시·주거환경정비기본계획(주택재개발사

업 부문)의 변경과 같은법 제4조의 규정에  
의한 정비구역을 지정하고, 토지이용규제기  
본법 제8조의 규정에 의해 지형도면을 작성  
하였기에 이를 고시합니다.

2007년 5월 25일  
서울특별시장

1. 서울특별시 도시·주거환경정비기본계획 변경(주택재개발사업 부문)

구분	생활권 유형	구역 번호	동명	지번	면적 (ha)	용적율 (%)	층수	건폐율 (%)	추진 단계	사업시행방식	정비 유형
기정	A	6	신당4동	321	2.5	190	12층 이하	60	3	주택재개발	수복 (전면)
변경	A	6	신당4동	321	2.4	190	12층 이하	60	2	주택재개발	수복 (전면)

2. 정비구역의 지정

가. 정비사업의 명칭 : 신당제8구역주택재개발정비사업

나. 정비구역의 위치 및 면적

지정구분	구역의 명칭	위 치	면적(㎡)
신 규	신당제8구역주택재개발구역	중구 신당4동 321번지 일대	23,680

다. 정비계획

1) 토지이용계획

구 분	명 칭	면 적(㎡)	비 율(%)	비 고
합 계		23,680	100.00	
공공시설	소 계	4,038	17.06	
	도 로	2,848	12.03	신설, 확폭
	공 원	880	3.72	신설
	학교시설	310	1.31	
택 지	소 계	19,642	82.94	
	택 지1	14,377	60.71	분양아파트
	택 지2	5,265	22.23	분양 및 임대아파트

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## 2) 도시계획시설의 설치계획

## 가) 도시계획시설(도로) 결정조서

결정 구분	규 모				기능	사용 형태	연장 (m)	위 치		주요 경과지	최 초 결정일	비 고
	등급	류별	번호	폭원 (m)				기점	종점			
기정	소로	2	7	8	국지 도로	일반	760	신당동 314-56	신당동 349-107	-	건교부고시 768호 (64.1.24)	
변경	소로	2	7	8~10	국지 도로	일반	760	신당동 314-56	신당동 349-107	-	건교부고시 768호 (64.1.24)	일부구간확폭 (8→10m 314-56~330-1)
기정	소로	2	-	8	국지 도로	일반	250	신당동 311-14	신당동 326-10	-	서고105호 (83.2.24)	
변경	소로	2	-	10	국지 도로	일반	95	신당동 321-32	신당동 326-10	-	서고105호 (83.2.24)	일부구간폐지 (311-14~321-27 일부구간확폭 (8→10m 321-32~326-10)
신설	소로	1	-	10	국지 도로	일반	190	신당동 330-15	신당동 330-2	-	-	

## 나) 도시계획시설(공원) 결정조서

결정구분	시설의 종류		위 치	면 적 (㎡)			비 고
	명 칭	세분류		기정	변경	변경후	
신설	공원	소공원	신당동 330-22일대	-	증)880	880	

## 다) 도시계획시설(학교) 결정조서

결정구분	시설의 종류		위 치	면적 (㎡)			최초 결정일	비 고
	명 칭	세분류		기정	변경	변경후		
변경	청구초교	초등학교	신당동 330-2번지	21,025	-	21,025	서고557호 (78.10.25)	학교시설과 정비구역 경계간 조정 (310㎡)

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## 3) 건축물의 정비·개량 및 건축시설계획

## 가) 기존 건축물의 정비·개량 계획

결정 구분	구역 구분		위 치	정비개량계획(동)					비고
	명 칭	면적(m <sup>2</sup> )		계	존치	개수	철거후 신 축	철거 이주	
신설	신당제8주택 재개발구역	23,680	신당4동 321번지 일대	210	-	-	210	-	

## 나) 건축시설계획

결정 구분	가구 또는 획지구분		위 치	연면적 (m <sup>2</sup> )	주된용도	건폐율 (%)	용적율 (%)	높이(m) 층수(층)
	명칭	면적 (m <sup>2</sup> )						
신설	택지1	14,377	신당4동 321번지 일대	49,508	공동주택 (조합원, 분양아파트)	60%	231%	70m이하 평균16층 이하
	택지2	5,265	신당4동 321번지 일대	17,200	공동주택 (조합원, 분양,임대 아파트)	35%	229%	70m이하 평균16층 이하
	소계	19,642	-	66,708	-	-	-	-
주택의 규모 및 규모별 건설비율			○ 총세대수 : 432세대(100%) - 전용면적 37.48m <sup>2</sup> : 81세대 (18.75%, 임대주택) - 전용면적 59.97m <sup>2</sup> : 60세대 (13.89%) - 전용면적 84.97m <sup>2</sup> : 226세대 (52.31%) - 전용면적 114.98m <sup>2</sup> : 37세대 (8.56%) - 전용면적 146.14m <sup>2</sup> : 28세대 (6.48%)					
건축물의 건축선에 관한 계획			○ 건축한계선 - 대로 2-93 (다산로) : 3m					
건축높이 완화사항			○ 공원 일조확보를 위한 건축높이제한 완화(공원중심선 적용) - 건축법시행령 제86조제5항 ○ 공공시설 기부채납에 의한 건축물 층수제한 완화(평균 16층) - 도시계획조례 제28조제1항제4호가목					

## 4) 정비사업 시행계획

사업시행방법	사업시행 예정시기	정비사업으로 증가예상 세대수
관리처분계획방법	구역지정고시일로부터 4년 이내	기존 499세대 계획 432세대 (감67세대)



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## 5) 임대주택건설에 관한 계획

- 전용면적 37.48㎡ : 81세대(전체 건립세대수의 18.75%)

## 6) 국토의 계획 및 이용에 관한 법률 제52조제1항에 관한 용도지역의 세부 변경계획

구 분	적 (㎡)			비 율(%)	비 고
	기 정	증 감	변 경		
제2종일반주거지역 (7층이하)	21,011	감) 20,701	310	1.31%	학교시설
제2종일반주거지역	-	증) 23,370	23,370	98.69%	
제3종일반주거지역	1,905	감) 1,905	-	-	
준주거지역	764	감) 764	-	-	
총 계	23,680	-	23,680	100%	

## 3. 지형도면의 작성

토지이용규제기본법 제8조에 의거 1/1,000 및 1/1,500의 지형도면을 작성하여 서울특별시 주거정비과(☎ 3707-8236)에 비치하고 열람하고 있습니다.

## 4. 관련서류

시민의 열람편의를 위하여 서울특별시 주거정비과(☎ 3707-8236) 및 중구청 주택과(☎ 2260-1858)에 관계서류를 비치하고 열람하고 있습니다.

## ◆ 서울특별시고시 제2007-158호

## 상도 제9주택재개발정비구역 변경(해제) 지정

건설교통부고시 제470호(1973.12. 1)로 지정된 동작구 상도동 산64번지일대 상도 제9주택재개발정비구역에 대하여 「도시 및 주거환경 정비법」 제4조의 규정에 의거 다음과 같이 정비구역을 변경(해제) 지정하고 이를 고시합니다.

2007년 5월 25일  
서울특별시장

## 1. 정비구역 변경(해제)지정 조서

구 분	명 칭	위 치	면적(㎡)			비 고
			당 초	변 경	변경후	
해제	상도제9주택재개발정비구역	동작구 상도동 산64번지 일대	14,843	감 14,843	0	

2. 관계도서 : 서울특별시 주택국 주거정비과 및 동작구청 도시관리과에 비치된 도서와 같음.

3. 시민의 열람편의를 위하여 서울특별시 주거정비과(☎ 3707-8498) 및 동작구청 도시관리과(☎ 820-9802)에 관계서류를 비치하여 열람하고 있습니다.

## ◆ 서울특별시고시 제2007-159호

## 도시계획시설(광장)사업 실시계획

서울특별시고시 제2007-20호(2007.01.25)로 도시계획시설(광장) 결정 및 지형도면 고시되고, 서울특별시공고 제2007-739호(2007.04.23)로 도시계획시설(광장)사업 실시계획(안) 열람공고한 “도심 남북녹지축 1단계 조

## Attachment 11

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City of Seoul Gazette No. 2872

발행인: 서울특별시  
편집인: 홍보기획관  
서울특별시 중구 을지로1(대평로1가 31)  
☎ 731-6112

# 서울시보

제2872호 2008. 11. 6.(목)

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선 람	기관장

## ◆ 자치법규

### [입법예고]

제2008-1930호 서울특별시 환경·교통·재해 영향평가 조례 전부개정 조례(안) 입법예고 ..... 4  
제2008-1959호 서울특별시 보도상영업시설물 관리 등에 관한 조례 일부개정조례(안) 입법예고 ..... 5

### ※ 서울시보게재를 의뢰한 각급 기관에 알려드립니다

서울시보 게재내용은 발행일에 서울시 사무자동화 및 서울시 홈페이지(<http://www.seoul.go.kr>)에 게재하고 있으니 활용하시기 바랍니다

- 서울시보게재의뢰 및 편집문의 TEL (02)731 6112
- 서울시보발간일은 매주 목요일이며 공휴일일때는 다음날 발행
- 서울시보게재접수는 D 3일까지 접수하며, 전자문서로 제출하여 주시기 바랍니다 (공휴일은 날짜산정에서 제외)

〈접수마감〉

월요일 14:00

※ 시보게재접수를 중복되지 않게 보내 주시기 바랍니다  
(예, 시보를 발행한 후 접수되는 경우)  
※ 공고번호 없이 접수되는 원고는 게재할 수 없습니다

D 3접수 → D 2일 편집 및 교정 → D 1일 인쇄 및 수송 → D일 보급

※ 중복된 공고(신문, 관보, 시보, 구보)로 귀중한 예산을 낭비하지 않도록 합니다

※ 서울시보 게재일자가 문서 시행일이니, 참고하시기 바랍니다

〈이면계속〉

공										
람										

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제2872호

시 보

2008. 11. 6.(목)

◆ **서울특별시고시 제2008-392호**  
**서울특별시 도시·주거환경정비기본계획 변경(주택재개발사업/주거환경개선사업 부문/주택재건축 부문)**

서울특별시 2010 도시·주거환경정비기본  
 계획(주택재개발사업/주거환경개선사업부문

/주택재건축사업부문)에 대하여 「도시 및 주거환경 정비법」 제3조의 규정에 따라 다음과 같이 기본계획을 변경하고 이를 고시합니다.

2008년 11월 6일  
 서울특별시장

1. 기본계획 변경 주요내용

가. 중구 신당동 321번지 일대(구역확장)-주택재개발사업 부문

구분	생활권 유형	구역 번호	동명	지번	면적 (ha)	용적률	층수	건폐율	추진 단계	사업시행 방식	정비 유형	비고
기정	A	6	신당동	321	24	190%	12층 이하	60%	3	주택재개발	수복 (전면)	증3.5ha
변경	변경없음				59	190%	변경없음				전면	

나. 성북구 성북1동 179-68번지 일대(구역확장)-주택재개발사업 부문

구분	생활권 유형	구역 번호	동명	지번	면적 (ha)	용적률	평균 층수	건폐율	추진 단계	사업시행 방식	정비 유형	비고
기정	C	6	성북1동	179-68	99	170%	7층/12층 이하	60%	2	주택재개발	수복 (전면)	증2.9ha
변경	변경없음				128	170%	변경없음					

※ 정비구역 지정시 지역 적응형 건축계획 수립(연접 정비구역 계획조건 반영)

다. 서대문구 홍제동 104-41번지 일대(구역확장)-주택재건축사업 부문

구분	구역 번호	동명	지번	면적 (ha)	용적률	건폐율	층수	추진 단계	주택 유형	비고
기정	18	홍제동	104-41	2.0	210%	50%	-	1	단독	증)0.7ha
변경	변경없음			2.7	변경없음					

2. 시민의 열람편의를 위하여 서울특별시 주거정비과(☎3707-8236,3707-8496,3707-8237) 및 중구청 주택과(☎2260-1853),성북구청 도시개발과(☎920-3724),서대문구청 주택과(☎330-1534)에 관계서류를 비치하여 열람하고 있습니다.

◆ **서울특별시고시 제2008-393호**  
**도시계획시설(도로)사업 실시계획 변경 인가**

1. 건교부고시 제1980-190('80.6.30)호로 도

시계획시설(도로)결정, 서울특별시고시 제1999-24('99.8.4)호로 도시계획시설(도로) 변경결정되고, 서울특별시고시 제2007-127('07.5.10)호, 제2007-146('07.5.17)호, 제2007-372('07.10.18),제2008-61('08.3.6)호로 도시계획시설(도로)사업실시계획 변경 작성된 『남부순환로~부천시계간 도로개설공사』에 대하여

2. 「국토의 계획 및 이용에 관한 법률」 제88조 및 같은법 시행령 제97조에 따라 변

## **Attachment 12**

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The Association for Sindang Redevelopment Zone 8, “Progress of Sindang Redevelopment Zone 8”

카페정보 나의활동



매니저 조합장 이...  
since 2020.12.10.  
카페 소개

비공개카페

465 초대하기

즐거찾는 멤버 58명

게시판 구독수 42회

우리카페앱 수 17회

카페 글쓰기

카페 채팅

검색

즐거찾는 게시판

전체글보기 825

조합 소식

공고 및 공문

조합원 소통

조합문서(계약서, 회의록 등)

재개발 관련 글

자료실

등업 요청

★대의원입후보자 홍보★

최근 댓글·답글

- 신당8 구역 재개발 사업 ...
- 등업요청 합니다
- 2023년 신당 8구역 재개발...
- 신당8구역 조합을 응원합...

자료실 &gt;

## 공지 신당8구역 재개발사업 추진경과



조합장 이정수 카페매니저 1:1 채팅

2021.05.17. 19:47 조회 606

댓글 0 URL 복사

## 2003년

- 2003년 06월 30일 주민총회 (시공사 선정 : 삼성물산(주)건설부문)

## 2004년

- 2004년 12월 30일 조합설립추진위원회 승인  
토지등소유자219명 / 동의자 112.5명 / 51.37%

## 2006년

- 2006년 09월 13일 구역지정 및 정비계획 주민제안서 제출

- 2006년 11월 24일 정비구역지정공람공고 (2006. 11. 24 ~ 2006. 12. 07)

- 2006년 12월 16일 용역업체 선정등을 위한 주민총회  
(정비-큐리하우징 / 설계-(주)에이비라인 / 교통영향평가-(주)교우엔지니어링 / 지하철 구조물 안정성평가 - (주) 유  
경기술단)

## 2007년

- 2007년 04월 26일 정비구역지정(안) 공람공고 (2007. 04. 26 ~ 2007. 05. 10)

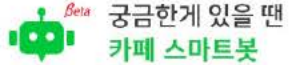
- 2007년 05월 25일 정비구역지정 및 지형도면 고시 [서울특별시고시 제2007-157호]

- 2007년 09월 21일 기본계획 변경(확대)을 위한 도시설계업체 선정 : (주)코레스엔지니어링건축사사무소

■ 비례율 및 조합원 평형 신...

이전 | 다음

카페탈퇴하기



신당제8구역 재개발정비사업조합

## 2008년

- 2008년 03월 27일 기본계획변경(안) 공람공고(2008. 03. 27~2008. 04. 10)
- 2008년 11월 06일 도시주거환경정비기본계획 변경고시 [서울특별시 고시 제2008-392호]  
(1~7통 일부지역으로 변경 고시, 2.4ha⇒5.9ha) ※ 추가편입승인 소요기간 : 1년 6개월 (2007.06.28.~08.10.30)
- 2008년 12월 09일 주민총회 [구역변경 및 사업시행계획 변경(안) 인준의 건 등]

## 2009년

- 2009년 01월 16일 조합추진위원회 변경승인  
<https://cafe.naver.com/officialsindang8>  
토지등소유자 454명 / 동의자 255명 / 동의율 56.17% / 구역면적 58,529㎡

## 2010년

- 2010년 03월 18일 정비구역 변경 지정 및 지형도면 고시 [서울특별시 고시 제2010-91호]
- 2010년 06월 18일 조합설립추진위원회 변경승인 (중구청)  
토지등소유자 491명 / 동의자 251명 / 동의율 51.12% / 구역면적 58,327㎡
- 2010년 12월 16일 조합설립추진위원회승인취소 승소 (서울고등법원 2010누4638)
- 2010년 12월 29일 조합설립추진위원회 변경승인  
토지등소유자 491명 / 동의자 258명 / 동의율 52.23%

## 2011년

- 2011년 09월 02일 주민총회 - 감사 보궐선임 및 추가 사업비 예산(안) 승인의 건
- 2011년 10월 13일 조합설립추진위원회 변경승인  
토지등소유자 494명 / 동의율 52.23%

## 2012년



**2012년**

- 2012년 07월 26일 추진위원장 사퇴에 따른 직무대행 선임

**2013년**

- 2013년 06월 25일 서울시 실태조사 주민설명회
- 2013년 11월 29일 서울시 예비조사 요구자료 제출
- 2013년 12월 02일 서울시 정책토론회 참석

**2014년**

- 2014년 01월 17일 서울시 실태조사 사업성검토에 대한 설명회 개최
- 2014년 03월 03일 서울시 실태조사 결과통보
- 2014년 12월 30일 추진위원 및 추진위원장 직무대행 변경승인

**2015년**

- 2015년 07월 30일 추진위원장 직무대행 변경승인
- **2015년 11월 24일 주민총회** (조합장 및 감사 선임)
- **2015년 12월 30일 조합설립추진위원회 변경승인**  
토지등소유자 491명, 동의자 258명, 동의율 52.23%

**2016년**

- 2016년 03월 14일 추진위원 보궐 후보자 모집공고 (3/14~3/23)
- 2016년 04월 20일 추진위원 보궐 후보자 확정공고

- 2016년 05월 13일 추진위원 보궐 당선인 공고
- 2016년 06월 30일 주민총회 - 정비사업전문관리업자 선정 및 계약체결 추인의 건
- **2016년 10월 06일 조합창립총회** - 추진위원회 각종 결의사항 및 진행사항 추인의 건 등
- **2016년 12월 12일 조합설립인가 득**  
조합원 545명, 동의자 416명, 동의율 76.33%

## 2017년

- **2017년 03월 06일 정비계획 변경 신청**
- 2017년 05월 25일 2017년 정기총회

## 2018년

- **2018년 01월 31일 건축심의 접수**
- **2018년 11월 27일 사업시행계획인가 (서울특별시 중구 고시 제2018-131호, 2018.12.05)**

## 2019년

- **2019년 04월 27일 2019년 정기(시공사선정)총회 개최**  
대림산업(주) 시공사로 선정
- 2019년 07월 25일 제5차 조합설립변경인가

## 2020년

- **2020년 01월 21일 제2020-1차 대의원회의**  
시공사도급계약 의결

2020년 01월 22일 제2020-2차 이사회

- 2020년 01월 22일 제2020-2차 이사회의

시공사도급계약 체결 (제2020-1차 대의원회의 통과시 의결)

- 2020년 01월 22일 대림산업(주) 시공사도급계약 체결

- 2020년 06월 25일 제6차 조합설립변경인가

- 2020년 07월 04일 조합장 및 감사 해임총회 (전부가결)

- 2020년 11월 28일 2020년 정기(조합임원선임)총회

- 2020년 11월 20일 제2020-10차 이사회의

녹색건축예비인증신청 반려, 총회(11.28) 소요인력.채용경비, 총회 참석비 지급액 변경(코로나19)

- 2020년 12월 23일 제2020-11차 이사회의

상근임원임명, 조합원분양신청

## 2021년

- 2021년 02월 25일 ~ 04월 25일 관리처분계획 수립을 위한 조합원분양신청

- 2021년 03월 27일 제2021-6차 이사회의 (성원부족으로 개회X)

조합원발의임시총회(정비업체해지, 정관개정), 국.공유지매입업체선정

- 2021년 04월 02일 제2021-2차 긴급대의원회의

조합원발의임시총회(정비업체해지, 정관개정)(부결), 이사해임(부결)

- 2021년 04월 18일 조합원발의 및 조합장직권에 의한 임시총회 개최 (전부가결)

정비업체 빗세움 계약해지, 정관 변경(대의원 임기규정 신설)

- 2021년 07월 03일 정기총회

시공사.설계자 계약 해지(가결), 이사 보궐선출 및 대의원 선출

- 2021년 11월 14일 임시총회

대의원 전원해임(총회안건상정금지가처분 인용으로 상정하지 않음)

정비업체 계약해지(가결), 시공사 설계자 계약해지 계약종료(가결), 국공유지 관리(가결)

## 2022년

- 2022년 04월 09일 조합원발의 및 조합장직권에 의한 임시총회  
대의원 32명 해임 및 직무정지(원안가결)

### 댓글

댓글알림



댓글을 남겨보세요



등록

## Attachment 13

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Documents relating to the assessment of the claimants' investment

*This Attachment contains confidential information  
within the meaning of Article 8.45 of the CKFTA.  
It is therefore not susceptible to disclosure.*

## Attachment 14

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Sample Actual Sales Price of Commercial Properties in Comparable Neighboring Area Outside of the Redevelopment Project

*This Attachment contains confidential information  
within the meaning of Article 8.45 of the CKFTA.  
It is therefore not susceptible to disclosure.*

## Attachment 15

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*Income Tax Act*, {Enforcement Date 1 January 2019}, {Act No. 16104, 31 December 2018,  
Partial Amendment}



## 소득세법

[시행 2023. 1. 1.] [법률 제19196호, 2022. 12. 31., 일부개정]

기획재정부 (소득세제과(사업소득, 기타소득)) 044-215-4217

기획재정부 (소득세제과(근로소득)) 044-215-4216

기획재정부 (재산세제과(양도소득세)) 044-215-4314

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### 제1장 총칙 <개정 2009. 12. 31.>

**제1조(목적)** 이 법은 개인의 소득에 대하여 소득의 성격과 납세자의 부담능력 등에 따라 적정하게 과세함으로써 조세부담의 형평을 도모하고 재정수입의 원활한 조달에 이바지함을 목적으로 한다.

[본조신설 2009. 12. 31.]

[종전 제1조는 제2조로 이동 <2009. 12. 31.>]

**제1조의2(정의)** ① 이 법에서 사용하는 용어의 뜻은 다음과 같다. <개정 2010. 12. 27., 2014. 12. 23., 2018. 12. 31.>

1. "거주자"란 국내에 주소를 두거나 183일 이상의居所(居所)를 둔 개인을 말한다.
2. "비거주자"란 거주자가 아닌 개인을 말한다.
3. "내국법인"이란 「법인세법」 제2조제1호에 따른 내국법인을 말한다.
4. "외국법인"이란 「법인세법」 제2조제3호에 따른 외국법인을 말한다.
5. "사업자"란 사업소득이 있는 거주자를 말한다.

② 제1항에 따른 주소·거소와 거주자·비거주자의 구분은 대통령령으로 정한다.

[본조신설 2009. 12. 31.]

**제2조(납세의무)** ① 다음 각 호의 어느 하나에 해당하는 개인은 이 법에 따라 각자의 소득에 대한 소득세를 납부할 의무를 진다.

1. 거주자
  2. 비거주자로서 국내원천소득(國內源泉所得)이 있는 개인
- ② 다음 각 호의 어느 하나에 해당하는 자는 이 법에 따라 원천징수한 소득세를 납부할 의무를 진다.

1. 거주자
2. 비거주자
3. 내국법인
4. 외국법인의 국내지점 또는 국내영업소(출장소, 그 밖에 이에 준하는 것을 포함한다. 이하 같다)
5. 그 밖에 이 법에서 정하는 원천징수의무자

③ 「국세기본법」 제13조제1항에 따른 법인 아닌 단체 중 같은 조 제4항에 따른 법인으로 보는 단체(이하 "법인으로 보는 단체"라 한다) 외의 법인 아닌 단체는 국내에 주사무소 또는 사업의 실질적 관리장소를 둔 경우에는 1거주자로, 그 밖의 경우에는 1비거주자로 보아 이 법을 적용한다. 다만, 다음 각 호의 어느 하나에 해당하는 경우에는 소득구분에 따라 해당 단체의 각 구성원별로 이 법 또는 「법인세법」에 따라 소득에 대한 소득세 또는 법인세[해당 구성원이 「법인세법」에 따른 법인(법인으로 보는 단체를 포함한다)인 경우로 한정한다. 이하 이 조에서 같다]를 납부할 의무를 진다. <개정 2010. 12. 27., 2013. 1. 1., 2018. 12. 31.>

1. 구성원 간 이익의 분배비율이 정하여져 있고 해당 구성원별로 이익의 분배비율이 확인되는 경우
2. 구성원 간 이익의 분배비율이 정하여져 있지 아니하나 사실상 구성원별로 이익이 분배되는 것으로 확인되는 경우

④ 제3항에도 불구하고 해당 단체의 전체 구성원 중 일부 구성원의 분배비율만 확인되거나 일부 구성원에게만 이익이 분배되는 것으로 확인되는 경우에는 다음 각 호의 구분에 따라 소득세 또는 법인세를 납부할 의무를 진다. <신설 2018. 12. 31.>



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[시행일: 2025. 1. 1.] 제87조의27

### 제3장 거주자의 양도소득에 대한 납세의무 <개정 2009. 12. 31.>

#### 제1절 양도의 정의 <개정 2009. 12. 31.>

**제88조(정의)** 이 장에서 사용하는 용어의 뜻은 다음과 같다. <개정 2018. 12. 31., 2020. 6. 9., 2020. 8. 18., 2020. 12. 29., 2021. 12. 8.>

1. "양도"란 자산에 대한 등기 또는 등록과 관계없이 매도, 교환, 법인에 대한 현물출자 등을 통하여 그 자산을 유상으로 사실상 이전하는 것을 말한다. 이 경우 대통령령으로 정하는 부담부증여 시 수증자가 부담하는 채무액에 해당하는 부분은 양도로 보며, 다음 각 목의 어느 하나에 해당하는 경우에는 양도로 보지 아니한다.
  - 가. 「도시개발법」이나 그 밖의 법률에 따른 환지처분으로 지목 또는 지번이 변경되거나 보류지(保留地)로 충당되는 경우
  - 나. 토지의 경계를 변경하기 위하여 「공간정보의 구축 및 관리 등에 관한 법률」 제79조에 따른 토지의 분할 등 대통령령으로 정하는 방법과 절차로 하는 토지 교환의 경우
  - 다. 위탁자와 수탁자 간 신임관계에 기하여 위탁자의 자산에 신탁이 설정되고 그 신탁재산의 소유권이 수탁자에게 이전된 경우로서 위탁자가 신탁 설정을 해지하거나 신탁의 수익자를 변경할 수 있는 등 신탁재산을 실질적으로 지배하고 소유하는 것으로 볼 수 있는 경우
2. "주식등"이란 주식 또는 출자지분을 말하며, 신주인수권과 대통령령으로 정하는 증권에탁증권을 포함한다.
3. "주권상장법인"이란 「자본시장과 금융투자업에 관한 법률」 제9조제15항제3호에 따른 주권상장법인을 말한다.
4. "주권비상장법인"이란 제3호에 따른 주권상장법인이 아닌 법인을 말한다.
5. "실지거래가액"이란 자산의 양도 또는 취득 당시에 양도자와 양수자가 실제로 거래한 가액으로서 해당 자산의 양도 또는 취득과 대가관계에 있는 금전과 그 밖의 재산가액을 말한다.
6. "1세대"란 거주자 및 그 배우자(법률상 이혼을 하였으나 생계를 같이 하는 등 사실상 이혼한 것으로 보기 어려운 관계에 있는 사람을 포함한다. 이하 이 호에서 같다)가 그들과 같은 주소 또는 거소에서 생계를 같이 하는 자[거주자 및 그 배우자의 직계존비속(그 배우자를 포함한다) 및 형제자매를 말하며, 취학, 질병의 요양, 근무상 또는 사업상의 형편으로 본래의 주소 또는 거소에서 일시 퇴거한 사람을 포함한다]와 함께 구성하는 가족단위를 말한다. 다만, 대통령령으로 정하는 경우에는 배우자가 없어도 1세대로 본다.
7. "주택"이란 허가 여부나 공부(公簿)상의 용도구분과 관계없이 사실상 주거용으로 사용하는 건물을 말한다. 이 경우 그 용도가 분명하지 아니하면 공부상의 용도에 따른다.
8. "농지"란 논밭이나 과수원으로서 지적공부(地籍公簿)의 지목과 관계없이 실제로 경작에 사용되는 토지를 말한다. 이 경우 농지의 경영에 직접 필요한 농막, 퇴비사, 양수장, 지소(池沼), 농도(農道) 및 수로(水路) 등에 사용되는 토지를 포함한다.
9. "조합원입주권"이란 「도시 및 주거환경정비법」 제74조에 따른 관리처분계획의 인가 및 「빈집 및 소규모주택 정비에 관한 특례법」 제29조에 따른 사업시행계획인가로 인하여 취득한 입주자로 선정된 지위를 말한다. 이 경우 「도시 및 주거환경정비법」에 따른 재건축사업 또는 재개발사업, 「빈집 및 소규모주택 정비에 관한 특례법」에 따른 자율주택정비사업, 가로주택정비사업, 소규모재건축사업 또는 소규모재개발사업을 시행하는 정비사업조합의 조합원(같은 법 제22조에 따라 주민합의체를 구성하는 경우에는 같은 법 제2조제6호의 토지등소유자를 말한다)으로서 취득한 것(그 조합원으로부터 취득한 것을 포함한다)으로 한정하며, 이에 딸린 토지를 포함한다.
10. "분양권"이란 「주택법」 등 대통령령으로 정하는 법률에 따른 주택에 대한 공급계약을 통하여 주택을 공급받는 자로 선정된 지위(해당 지위를 매매 또는 증여 등의 방법으로 취득한 것을 포함한다)를 말한다.

[전문개정 2016. 12. 20.]

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2. "주식등"이란 「자본시장과 금융투자업에 관한 법률」 제4조제4항에 따른 지분증권(같은 법 제4조제1항 단서는 적용하지 아니하며, 같은 법 제9조제21항의 집합투자증권 등 대통령령으로 정하는 것은 제외한다), 같은 법 제4조제8항의 증권예탁증권 중 지분증권과 관련된 권리가 표시된 것 및 출자지분을 말한다.
3. 삭제 <2020. 12. 29.>
4. 삭제 <2020. 12. 29.>
5. "실지거래가액"이란 자산의 양도 또는 취득 당시에 양도자와 양수자가 실제로 거래한 가액으로서 해당 자산의 양도 또는 취득과 대가관계에 있는 금전과 그 밖의 재산가액을 말한다.
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7. "주택"이란 허가 여부나 공부(公簿)상의 용도구분과 관계없이 사실상 주거용으로 사용하는 건물을 말한다. 이 경우 그 용도가 분명하지 아니하면 공부상의 용도에 따른다.
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[전문개정 2016. 12. 20.]

[시행일: 2025. 1. 1.] 제88조제2호, 제88조제3호, 제88조제4호

## 제2절 양도소득에 대한 비과세 및 감면 <개정 2009. 12. 31.>

**제89조(비과세 양도소득)** ① 다음 각 호의 소득에 대해서는 양도소득에 대한 소득세(이하 "양도소득세"라 한다)를 과세하지 아니한다. <개정 2014. 1. 1., 2016. 12. 20., 2018. 12. 31., 2020. 8. 18., 2021. 12. 8.>

1. 파산선고에 의한 처분으로 발생하는 소득

2. 대통령령으로 정하는 경우에 해당하는 농지의 교환 또는 분합(分合)으로 발생하는 소득
  3. 다음 각 목의 어느 하나에 해당하는 주택(주택 및 이에 딸린 토지의 양도 당시 실지거래가액의 합계액이 12억원을 초과하는 고가주택은 제외한다)과 이에 딸린 토지로서 건물이 정착된 면적에 지역별로 대통령령으로 정하는 배율을 곱하여 산정한 면적 이내의 토지(이하 이 조에서 "주택부수토지"라 한다)의 양도로 발생하는 소득
    - 가. 1세대가 1주택을 보유하는 경우로서 대통령령으로 정하는 요건을 충족하는 주택
    - 나. 1세대가 1주택을 양도하기 전에 다른 주택을 대체취득하거나 상속, 동거분양, 혼인 등으로 인하여 2주택 이상을 보유하는 경우로서 대통령령으로 정하는 주택
  4. 조합원입주권을 1개 보유한 1세대[「도시 및 주거환경정비법」 제74조에 따른 관리처분계획의 인가일 및 「빈집 및 소규모주택 정비에 관한 특례법」 제29조에 따른 사업시행계획인가일(인가일 전에 기존주택이 철거되는 때에는 기존주택의 철거일) 현재 제3호가목에 해당하는 기존주택을 소유하는 세대]가 다음 각 목의 어느 하나의 요건을 충족하여 양도하는 경우 해당 조합원입주권을 양도하여 발생하는 소득. 다만, 해당 조합원입주권의 양도 당시 실지거래가액이 12억원을 초과하는 경우에는 양도소득세를 과세한다.
    - 가. 양도일 현재 다른 주택 또는 분양권을 보유하지 아니할 것
    - 나. 양도일 현재 1조합원입주권 외에 1주택을 보유한 경우(분양권을 보유하지 아니하는 경우로 한정한다)로서 해당 1주택을 취득한 날부터 3년 이내에 해당 조합원입주권을 양도할 것(3년 이내에 양도하지 못하는 경우로서 대통령령으로 정하는 사유에 해당하는 경우를 포함한다)
  5. 「지적재조사에 관한 특별법」 제18조에 따른 경계의 확정으로 지적공부상의 면적이 감소되어 같은 법 제20조에 따라 지급받는 조정금
    - ② 1세대가 주택(주택부수토지를 포함한다. 이하 이 조에서 같다)과 조합원입주권 또는 분양권을 보유하다가 그 주택을 양도하는 경우에는 제1항에도 불구하고 같은 항 제3호를 적용하지 아니한다. 다만, 「도시 및 주거환경정비법」에 따른 재건축사업 또는 재개발사업, 「빈집 및 소규모주택 정비에 관한 특례법」에 따른 자율주택정비사업, 가로주택정비사업, 소규모재건축사업 또는 소규모재개발사업의 시행기간 중 거주를 위하여 주택을 취득하는 경우나 그 밖의 부득이한 사유로서 대통령령으로 정하는 경우에는 그러하지 아니하다.<개정 2016. 12. 20., 2017. 2. 8., 2020. 8. 18., 2021. 12. 8.>
    - ③ 실지거래가액의 계산 및 그 밖에 필요한 사항은 대통령령으로 정한다.<신설 2021. 12. 8.>
- [전문개정 2009. 12. 31.]

**제90조(양도소득세액의 감면)** ① 제95조에 따른 양도소득금액에 이 법 또는 다른 조세에 관한 법률에 따른 감면대상 양도소득금액이 있을 때에는 다음 계산식에 따라 계산한 양도소득세 감면액을 양도소득 산출세액에서 감면한다. <개정 2016. 12. 20.>

$$\text{양도소득세 감면액} = A \times \frac{(B - C)}{D} \times E$$

A: 제104조에 따른 양도소득 산출세액  
 B: 감면대상 양도소득금액  
 C: 제103조제2항에 따른 양도소득 기본공제  
 D: 제92조에 따른 양도소득 과세표준  
 E: 이 법 또는 다른 조세에 관한 법률에서 정한 감면을

- ② 제1항에도 불구하고 「조세특례제한법」에서 양도소득세의 감면을 양도소득금액에서 감면대상 양도소득금액을 차감하는 방식으로 규정하는 경우에는 제95조에 따른 양도소득금액에서 감면대상 양도소득금액을 차감한 후 양도소득과세표준을 계산하는 방식으로 양도소득세를 감면한다.<신설 2013. 1. 1.>
- [전문개정 2009. 12. 31.]

**제91조(양도소득세 비과세 또는 감면의 배제 등)** ① 제104조제3항에서 규정하는 미등기양도자산에 대하여는 이 법 또는 이 법 외의 법률 중 양도소득에 대한 소득세의 비과세에 관한 규정을 적용하지 아니한다.

② 제94조제1항제1호 및 제2호의 자산을 매매하는 거래당사자가 매매계약서의 거래가액을 실지거래가액과 다르게 적은 경우에는 해당 자산에 대하여 이 법 또는 이 법 외의 법률에 따른 양도소득세의 비과세 또는 감면에 관한 규정을 적용할 때 비과세 또는 감면받았거나 받을 세액에서 다음 각 호의 구분에 따른 금액을 뺀다.

1. 이 법 또는 이 법 외의 법률에 따라 양도소득세의 비과세에 관한 규정을 적용받을 경우: 비과세에 관한 규정을 적용하지 아니하였을 경우의 제104조제1항에 따른 양도소득 산출세액과 매매계약서의 거래가액과 실지거래가액과의 차액 중 적은 금액
2. 이 법 또는 이 법 외의 법률에 따라 양도소득세의 감면에 관한 규정을 적용받았거나 받을 경우: 감면에 관한 규정을 적용받았거나 받을 경우의 해당 감면세액과 매매계약서의 거래가액과 실지거래가액과의 차액 중 적은 금액

[전문개정 2010. 12. 27.]

### 제3절 양도소득과세표준과 세액의 계산 <개정 2009. 12. 31.>

**제92조(양도소득과세표준의 계산)** ① 거주자의 양도소득에 대한 과세표준(이하 “양도소득과세표준”이라 한다)은 종합소득 및 퇴직소득에 대한 과세표준과 구분하여 계산한다.

② 양도소득과세표준은 제94조부터 제99조까지, 제99조의2, 제100조부터 제102조까지 및 제118조에 따라 계산한 양도소득금액에서 제103조에 따른 양도소득 기본공제를 한 금액으로 한다.

[전문개정 2009. 12. 31.]

**제92조(양도소득과세표준의 계산)** ① 거주자의 양도소득에 대한 과세표준(이하 “양도소득과세표준”이라 한다)은 종합소득, 퇴직소득 및 금융투자소득에 대한 과세표준과 구분하여 계산한다. <개정 2020. 12. 29.>

② 양도소득과세표준은 제94조부터 제99조까지, 제99조의2, 제100조부터 제102조까지 및 제118조에 따라 계산한 양도소득금액에서 제103조에 따른 양도소득 기본공제를 한 금액으로 한다.

[전문개정 2009. 12. 31.]

[시행일: 2025. 1. 1.] 제92조제1항

**제93조(양도소득세액 계산의 순서)** 양도소득세는 이 법에 특별한 규정이 있는 경우를 제외하고는 다음 각 호에 따라 계산한다. <개정 2012. 1. 1., 2017. 12. 19.>

1. 제92조제2항에 따른 양도소득과세표준에 제104조에 따른 세율을 적용하여 양도소득 산출세액을 계산한다.
2. 제1호에 따라 계산한 산출세액에서 제90조에 따라 감면되는 세액이 있을 때에는 이를 공제하여 양도소득 결정세액을 계산한다.
3. 제2호에 따라 계산한 결정세액에 제114조의2, 제115조 및 「국세기본법」 제47조의2부터 제47조의4까지의 규정에 따른 가산세를 더하여 양도소득 총결정세액을 계산한다.

[전문개정 2009. 12. 31.]

**제93조(양도소득세액 계산의 순서)** 양도소득세는 이 법에 특별한 규정이 있는 경우를 제외하고는 다음 각 호에 따라 계산한다. <개정 2012. 1. 1., 2017. 12. 19., 2020. 12. 29.>

1. 제92조제2항에 따른 양도소득과세표준에 제104조에 따른 세율을 적용하여 양도소득 산출세액을 계산한다.
2. 제1호에 따라 계산한 산출세액에서 제90조에 따라 감면되는 세액이 있을 때에는 이를 공제하여 양도소득 결정세액을 계산한다.
3. 제2호에 따라 계산한 결정세액에 제114조의2 및 「국세기본법」 제47조의2부터 제47조의4까지의 규정에 따른 가산세를 더하여 양도소득 총결정세액을 계산한다.

[전문개정 2009. 12. 31.]

[시행일: 2025. 1. 1.] 제93조제3호

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5. 고용인을 통하여 용역을 제공하는 장소로서 다음 각 목의 어느 하나에 해당하는 장소  
 가. 용역이 계속 제공되는 12개월 중 합계 6개월을 초과하는 기간 동안 용역이 수행되는 장소  
 나. 용역이 계속 제공되는 12개월 중 합계 6개월을 초과하지 아니하는 경우로서 유사한 종류의 용역이 2년 이상 계속적·반복적으로 수행되는 장소
6. 광산·채석장 또는 해저천연자원이나 그 밖의 천연자원의 탐사 장소 및 채취 장소[국제법에 따라 우리나라가 영해 밖에서 주권을 행사하는 지역으로서 우리나라의 연안에 인접한 해저지역의 해상과 하층토(下層土)에 있는 것을 포함한다]
- ③ 비거주자가 제1항에 따른 고정된 장소를 가지고 있지 아니한 경우에도 다음 각 호의 어느 하나에 해당하는 자 또는 이에 준하는 자로서 대통령령으로 정하는 자를 두고 사업을 경영하는 경우에는 그 자의 사업장 소재지(사업장이 없는 경우에는 주소지, 주소지가 없는 경우에는 거소지로 한다)에 국내사업장을 둔 것으로 본다. <개정 2018. 12. 31.>
1. 국내에서 그 비거주자를 위하여 다음 각 목의 어느 하나에 해당하는 계약(이하 이 항에서 “비거주자 명의 계약등”이라 한다)을 체결할 권한을 가지고 그 권한을 반복적으로 행사하는 자  
 가. 비거주자 명의의 계약  
 나. 비거주자가 소유하는 자산의 소유권 이전 또는 소유권이나 사용권을 갖는 자산의 사용권 허락을 위한 계약  
 다. 비거주자의 용역제공을 위한 계약
2. 국내에서 그 비거주자를 위하여 비거주자 명의 계약등을 체결할 권한을 가지고 있지 아니하더라도 계약을 체결하는 과정에서 중요한 역할(비거주자가 계약의 중요사항을 변경하지 아니하고 계약을 체결하는 경우로 한정한다)을 반복적으로 수행하는 자
- ④ 다음 각 호의 장소(이하 이 조에서 “특정 활동 장소”라 한다)가 비거주자의 사업 수행상 예비적 또는 보조적인 성격을 가진 활동을 하기 위하여 사용되는 경우에는 제1항에 따른 국내사업장에 포함되지 아니한다. <개정 2018. 12. 31., 2019. 12. 31.>
1. 비거주자가 단순히 자산의 구입만을 위하여 사용하는 일정한 장소  
 2. 비거주자가 판매를 목적으로 하지 아니하는 자산의 저장 또는 보관만을 위하여 사용하는 일정한 장소  
 3. 비거주자가 광고·선전·정보의 수집·제공 및 시장조사를 하거나 그 밖에 이와 유사한 활동만을 위하여 사용하는 일정한 장소  
 4. 비거주자가 자기의 자산을 타인으로 하여금 가공만 하게 하기 위하여 사용하는 일정한 장소
- ⑤ 제4항에도 불구하고 특정 활동 장소가 다음 각 호의 어느 하나에 해당하는 경우에는 제1항에 따른 국내사업장에 포함한다. <신설 2018. 12. 31., 2019. 12. 31.>
1. 비거주자 또는 대통령령으로 정하는 특수관계인(이하 이 항에서 “특수관계인”이라 한다)이 특정 활동 장소와 같은 장소 또는 국내의 다른 장소에서 사업을 수행하고 다음 각 목의 요건을 모두 충족하는 경우  
 가. 특정 활동 장소와 같은 장소 또는 국내의 다른 장소에 해당 비거주자 또는 특수관계인의 국내사업장이 존재할 것  
 나. 특정 활동 장소에서 수행하는 활동과 가목의 국내사업장에서 수행하는 활동이 상호 보완적일 것
2. 비거주자 또는 특수관계인이 특정 활동 장소와 같은 장소 또는 국내의 다른 장소에서 상호 보완적인 활동을 수행하고 각각의 활동을 결합한 전체적인 활동이 비거주자 또는 특수관계인의 사업 활동에 비추어 예비적 또는 보조적인 성격을 가진 활동에 해당하지 아니하는 경우
- [전문개정 2009. 12. 31.]

**제121조(비거주자에 대한 과세방법)** ① 비거주자에 대하여 과세하는 소득세는 해당 국내원천소득을 종합하여 과세하는 경우와 분류하여 과세하는 경우 및 그 국내원천소득을 분리하여 과세하는 경우로 구분하여 계산한다. <개정 2013. 1. 1.>

- ② 국내사업장이 있는 비거주자와 제119조제3호에 따른 국내원천 부동산소득이 있는 비거주자에 대해서는 제119조제1호부터 제7호까지, 제8호의2 및 제10호부터 제12호까지의 소득(제156조제1항 및 제156조의3부터 제156조의6까지의 규정에 따라 원천징수되는 소득은 제외한다)을 종합하여 과세하고, 제119조제8호에 따른 국내원천

퇴직소득 및 같은 조 제9호에 따른 국내원천 부동산등양도소득이 있는 비거주자에 대해서는 거주자와 같은 방법으로 분류하여 과세한다. 다만, 제119조제9호에 따른 국내원천 부동산등양도소득이 있는 비거주자로서 대통령령으로 정하는 비거주자에게 과세할 경우에 제89조제1항제3호·제4호 및 제95조제2항 표 외의 부분 단서는 적용하지 아니한다.<개정 2012. 1. 1., 2013. 1. 1., 2018. 12. 31., 2019. 12. 31.>

③ 국내사업장이 없는 비거주자에 대해서는 제119조 각 호(제8호 및 제9호는 제외한다)의 소득별로 분리하여 과세한다.<개정 2013. 1. 1.>

④ 국내사업장이 있는 비거주자의 국내원천소득으로서 제156조제1항 및 제156조의3부터 제156조의6까지의 규정에 따라 원천징수되는 소득에 대해서는 제119조 각 호(제8호 및 제9호는 제외한다)의 소득별로 분리하여 과세한다.<개정 2012. 1. 1., 2013. 1. 1.>

⑤ 제3항 및 제4항에 따라 과세되는 경우로서 원천징수되는 소득 중 제119조제6호에 따른 국내원천 인적용역소득이 있는 비거주자가 제70조를 준용하여 종합소득과세표준 확정신고를 하는 경우에는 제119조 각 호(제8호 및 제9호는 제외한다)의 소득에 대하여 종합하여 과세할 수 있다.<개정 2013. 1. 1., 2018. 12. 31.>

⑥ 국내사업장이 있는 비거주자가 공동으로 사업을 경영하고 그 손익을 분배하는 공동사업의 경우 원천징수된 세액의 배분 등에 관하여는 제87조를 준용한다.<신설 2013. 1. 1.>

[전문개정 2009. 12. 31.]

## 제2절 비거주자에 대한 종합과세 <개정 2009. 12. 31.>

**제122조(비거주자 종합과세 시 과세표준과 세액의 계산)** ① 제121조제2항 또는 제5항에서 규정하는 비거주자의 소득에 대한 소득세의 과세표준과 세액의 계산에 관하여는 이 법 중 거주자에 대한 소득세의 과세표준과 세액의 계산에 관한 규정을 준용한다. 다만, 제51조제3항에 따른 인적공제 중 비거주자 본인 외의 자에 대한 공제와 제52조에 따른 특별소득공제, 제59조의2에 따른 자녀세액공제 및 제59조의4에 따른 특별세액공제는 하지 아니한다. <개정 2012. 1. 1., 2013. 1. 1., 2014. 1. 1., 2018. 12. 31.>

② 제1항을 적용할 때 필요경비의 계산, 이자소득 또는 배당소득의 계산 등 종합과세 시 과세표준과 세액의 계산 방법에 필요한 사항은 대통령령으로 정한다.<신설 2018. 12. 31.>

[전문개정 2009. 12. 31.]

## 제123조 삭제 <2013. 1. 1.>

**제124조(비거주자의 신고와 납부)** ① 제122조에 따라 소득세의 과세표준과 세액을 계산하는 비거주자의 신고와 납부(중간예납을 포함한다)에 관하여는 이 법 중 거주자의 신고와 납부에 관한 규정을 준용한다. 다만, 제76조를 준용할 때 제122조에 따른 비거주자의 과세표준에 제156조제7항에 따라 원천징수된 소득의 금액이 포함되어 있는 경우에는 그 원천징수세액은 제76조제3항제4호에 따라 공제되는 세액으로 본다. <개정 2012. 1. 1., 2013. 1. 1., 2021. 12. 8.>

② 법인으로 보는 단체 외의 법인 아닌 단체 중 제2조제3항 각 호 외의 부분 단서 또는 같은 조 제4항제1호에 따라 단체의 구성원별로 납세의무를 부담하는 단체의 비거주자인 구성원(이하 이 항에서 "비거주자구성원"이라 한다)이 국내원천소득(비거주자구성원의 국내원천소득이 해당 단체의 구성원으로서 얻은 소득만 있는 경우로 한정한다)에 대하여 제121조제5항에 따라 종합소득 과세표준확정신고를 하는 경우로서 다음 각 호의 요건을 모두 갖춘 경우에는 해당 단체의 거주자인 구성원 1인(이하 이 항에서 "대표신고자"라 한다)이 제1호에 따라 동의한 비거주자구성원을 대신하여 대통령령으로 정하는 바에 따라 비거주자구성원의 종합소득과세표준을 일괄 신고할 수 있다.<신설 2021. 12. 8.>

1. 비거주자구성원의 전부 또는 일부가 대표신고자가 자신의 종합소득과세표준을 대신 신고하는 것에 동의할 것
2. 비거주자구성원이 자신이 거주자인 국가에서 부여한 「국제조세조정에 관한 법률」 제36조제7항에 따른 납세자번호를 대표신고자에게 제출할 것



## Attachment 16

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*Enforcement Decree of the Income Tax Act*, {Enforcement Date 1 January 2018}, {Presidential Decree No. 28511, 29 December 2017, Partial Amendment}

법령, 판례 등 모든 법령정보를 한 번에 검색 OK !

## ENFORCEMENT DECREE OF THE INCOME TAX ACT

[Enforcement Date 01. Jan, 2018.] [Presidential Decree No.28511, 29. Dec, 2017.,  
Partial Amendment]

기획재정부 (소득세제과(사업소득, 기타소득))044-215-4217



법제처 국가법령정보센터

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2023.02.01

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aggregated. <Newly Inserted by Presidential Decree No. 15191, Dec. 31, 1996; Presidential Decree No. 19254, Dec. 31, 2005>

**Article 154 (Scope of One House for One Household)** (1) "Criteria prescribed by Presidential Decree" in Article 89 (1) 3 (a) of the Act, means the requirements that one household shall own one house in the Republic of Korea as at the date of transfer and that the period of owning the house shall be at least two years (in cases of a house in an area subject to adjustment under paragraph (2) as at the time of acquisition, the period of owning the house shall be at least two years (or three years in cases of the house of a resident who falls under paragraph (8) 2) and the period of residence in the house shall be at least two years): Provided, That one household owning one house in the Republic of Korea as at the time of transfer shall not be subject to restriction on the period of owning the house and the period of residence in the house, in cases falling under any of subparagraphs 1 through 3; but shall not be subject to restriction on the period of residence in the house, in cases falling under subparagraph 4 or 5: <Amended by Presidential Decree No. 14860, Dec. 30, 1995; Presidential Decree No. 15747, Apr. 1, 1998; Presidential Decree No. 16664, Dec. 31, 1999; Presidential Decree No. 17751, Oct. 1, 2002; Presidential Decree No. 17825, Dec. 30, 2002; Presidential Decree No. 18127, Nov. 20, 2003; Presidential Decree No. 18173, Dec. 30, 2003; Presidential Decree No. 18705, Feb. 19, 2005; Presidential Decree No. 19254, Dec. 31, 2005; Presidential Decree No. 19327, Feb. 9, 2006; Presidential Decree No. 20618, Feb. 22, 2008; Presidential Decree No. 20720, Feb. 29, 2008; Presidential Decree No. 22034, Feb. 18, 2010; Presidential Decree No. 22950, Jun. 3, 2011; Presidential Decree No. 23887, Jun. 29, 2012; Presidential Decree No. 24356, Feb. 15, 2013; Presidential Decree No. 25193, Feb. 21, 2014; Presidential Decree No. 26763, Dec. 28, 2015; Presidential Decree No. 27829, Feb. 3, 2017; Presidential Decree No. 28293, Sep. 19, 2017>

1. Where a private housing unit built for rental defined in subparagraph 2 of Article 2 of the Special Act on Private Rental Housing, or a public housing unit built for rental defined in subparagraph 1-2 of Article 2 of the Special Act on Public Housing, is transferred to another person after at least five years from the date a person acquired it and all members of the household began to reside in it (including where some of family members are unable to live together due to schooling, workplace situations, medical care for a disease, or any other inevitable cause specified by Ordinance of the Ministry of Strategy and Finance) during the period from the date of rental of the housing unit built for rental to the date of transfer of the housing unit;

2. In any of the following cases. In such cases, the remaining house and its appurtenant land transferred within five years from the relevant transfer date or expropriation date shall be deemed to be included, in cases falling under item (a):
- (a) Where the whole or part of the house and its appurtenant land (limited to the house and its appurtenant land purchased prior to the public notice date for the project approval) are purchased by consultation or expropriated under the Act on Acquisition of and Compensation for Land, etc. for Public Works Projects or expropriated under other Acts;
  - (b) Where all members of a household emigrated from Korea due to emigration under the Emigration Act: Provided, That it is limited to the transfer made within two years from the date of departure where one house was held as at the date of departure;
  - (c) Where all members of a household have left Korea due to such conditions as study or work needing continuous overseas residence for at least a year: Provided, That it is limited to the transfer made within two years from the date of departure where one house was held as at the date of departure;
3. Where a house used for at least one year is transferred due to school, work, medical treatment and recuperation, or any other inevitable cause determined by Ordinance of the Ministry of Strategy and Finance;
4. Where a resident has completed the registration under Article 168 (1) of the Act and the registration of a rental business entity under Article 5 of the Special Act on Private Rental Housing: Provided, That the foregoing shall not apply where the house is transferred to another person during the mandatory rental period, in violation of Article 43 of the Special Act on Private Rental Housing;
5. Where the fact that a sale and purchase agreement was entered into and down payment was paid before the date of public announcement of the area under the proviso to paragraph (2) is verified by evidencing documents and the household to which the relevant resident did not own any house as at the date of payment of down payment.
- (2) An area subject to adjustment shall be any of those listed in the following table: Provided, That if the Minister of Land, Infrastructure and Transport designates and publicly announces an arear subject to adjustment under Article 63-2 (1) 1 of the Housing Act (Act No. 14866) pursuant to Article 63-2 of the same Act, "area subject to adjustment" means the designated area:<Newly Inserted by Presidential Decree No. 28293, Sep. 19, 2017>

(3) In applying Article 89 (1) 3 of the Act, where one building consists of a housing area and non-residential area, and where the non-residential building is located on land appurtenant to a house, such whole construction shall be deemed a house: Provided, That, where the total floor space of a house is smaller than or equal to the total floor space of a part other than a house, the part other than a house shall not be deemed a house.

<Amended by Presidential Decree No. 19254, Dec. 31, 2005; Presidential Decree No. 22034, Feb. 18, 2010>

(4) In cases falling under the proviso to paragraph (3), land appurtenant to a house shall be calculated by multiplying the area of the whole land by the ratio of the total floor space of a house to the total floor space of a building.<Amended by Presidential Decree No. 22034, Feb. 18, 2010>

(5) The calculation of the period of owning a house under paragraph (1) shall be governed by Article 95 (4) of the Act, and the period of residence under the same paragraph shall be governed by the period from the moving-in date to the date of moving out as recorded on the resident registration card.<Amended by Presidential Decree No. 14860, Dec. 30, 1995>

(6) Deleted.<by Presidential Decree No. 27829, Feb. 3, 2017>

(7) "Multiples prescribed by Presidential Decree by region" in Article 89 (1) 3 of the Act, means the following:<Amended by Presidential Decree No. 18173, Dec. 30, 2003; Presidential Decree No. 19254, Dec. 31, 2005; Presidential Decree No. 22034, Feb. 18, 2010; Presidential Decree No. 23588, Feb. 2, 2012; Presidential Decree No. 25193, Feb. 21, 2014>

1. Land located in an urban area under subparagraph 1 of Article 6 of the National Land Planning and Utilization Act: Five times;
2. Other land: Ten times.

(8) In calculating the period of residence or the period of owning a house pursuant to paragraph (1), the following periods shall be aggregated:<Amended by Presidential Decree No. 20618, Feb. 22, 2008; Presidential Decree No. 22580, Dec. 30, 2010; Presidential Decree No. 28293, Sep. 19, 2017>

1. The period of residing in, or owning a destroyed house and reconstructed house where the house is reconstructed due to loss by fire, collapse, wear, tear, etc. during the period of residing in, or owning it;
2. The period of residing in, or owning a house where a nonresident owns the relevant house for at least three years and is converted into a resident while residing in the house;

3. Where a house is inherited, and the inheritor and inheritee are in the same household as at the time of commencement of inheritance, the period of residing in, and owning the relevant house for the inheritor and inheritee in the same household prior to the commencement thereof.

(9) In applying Article 89 (1) 3 of the Act, if at least two houses are transferred on the same day, such transfer of houses shall be deemed made in accordance with the order selected by the relevant resident. <Newly Inserted by Presidential Decree No. 18173, Dec. 30, 2003; Presidential Decree No. 19254, Dec. 31, 2005>

(10) Where one house for one household under paragraph (1) meets all of the following requirements, paragraph (1) shall apply as if the relevant household owns one house in the Republic of Korea only for the period after the date of transfer of the immediately preceeding residential house under the latter part of Article 155 (20): <Newly Inserted by Presidential Decree No. 23218, Oct. 14, 2011; Presidential Decree No. 26763, Dec. 28, 2015; Presidential Decree No. 27829, Feb. 3, 2017>

1. Such house should have been registered as a rental house under Article 5 of the Special Act on Private Rental Housing;
2. Such household should have had one immediately preceeding residential house under the latter part of Article 155 (20) during the period of owing the relevant house.

(11) "Houses specified by Presidential Decree" in Article 89 (1) 3 (b) of the Act, means the houses that meet the requirements for the application of special provisions concerning one house for one household under Article 155 and thus are governed by this Article. <Newly Inserted by Presidential Decree No. 25193, Feb. 21, 2014>

**Article 154-2 (Calculation of Number of Houses Owned Jointly)** Where many people own one house jointly, each joint owner shall be deemed to own such house when calculating the number of houses, except as otherwise prescribed in this Decree.

[This Article Newly Inserted by Presidential Decree No. 22034, Feb. 18, 2010]

**Article 155 (Special Cases concerning One House for One Household)** (1) Where one household owning one house in the Republic of Korea temporarily becomes the owner of two houses by acquiring another house (including where it acquires by constructing a new one by itself) before it transfers the former house (hereafter in this paragraph, referred to as "former house"), if it acquires another house after at least one year from the date of

## Attachment 17

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Korean text of Article 154 of the *Enforcement Decree of the Income Tax Act*, {Enforcement Date 1 January 2018}, {Presidential Decree No. 28511, 29 December 2017, Partial Amendment}



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## 소득세법 시행령

[시행 2018. 1. 1.] [대통령령 제28511호, 2017. 12. 29., 일부개정]

기획재정부 (소득세제과(사업소득, 기타소득)) 044-215-4217

기획재정부 (소득세제과(근로소득)) 044-215-4216

기획재정부 (금융세제과(이자소득, 배당소득)) 044-215-4236

기획재정부 (재산세제과(양도소득세)) 044-215-4314

**제154조(1세대1주택의 범위)** ① 법 제89조제1항제3호가목에서 “대통령령으로 정하는 요건”이란 1세대가 양도일 현재 국내에 1주택을 보유하고 있는 경우로서 해당 주택의 보유기간이 2년(제8항제2호에 해당하는 거주자의 주택인 경우는 3년) 이상인 것[취득 당시에 제2항에 따른 조정지역에 있는 주택의 경우에는 해당 주택의 보유기간이 2년(제8항제2호에 해당하는 거주자의 주택인 경우에는 3년) 이상이고 그 보유기간 중 거주기간이 2년 이상인 것]을 말한다. 다만, 1세대가 양도일 현재 국내에 1주택을 보유하고 있는 경우로서 제1호부터 제3호까지의 어느 하나에 해당하는 경우에는 그 보유기간 및 거주기간의 제한을 받지 아니하며 제4호 및 제5호에 해당하는 경우에는 거주기간의 제한을 받지 아니한다. <개정 1995. 12. 30., 1998. 4. 1., 1999. 12. 31., 2002. 10. 1., 2002. 12. 30., 2003. 11. 20., 2003. 12. 30., 2005. 2. 19., 2005. 12. 31., 2006. 2. 9., 2008. 2. 22., 2008. 2. 29., 2010. 2. 18., 2011. 6. 3., 2012. 6. 29., 2013. 2. 15., 2014. 2. 21., 2015. 12. 28., 2017. 2. 3., 2017. 9. 19.>

1. 「민간임대주택에 관한 특별법」 제2조제2호에 따른 민간건설임대주택 또는 「공공주택 특별법」 제2조제1호의2에 따른 공공건설임대주택을 취득하여 양도하는 경우로서 해당 건설임대주택의 임차일부터 해당 주택의 양도일까지의 기간 중 세대전원이 거주(기획재정부령으로 정하는 취학, 근무상의 형편, 질병의 요양, 그 밖에 부득이한 사유로 세대의 구성원 중 일부가 거주하지 못하는 경우를 포함한다)한 기간이 5년이상인 경우
2. 다음 각 목의 어느 하나에 해당하는 경우. 이 경우 가목에 있어서는 그 양도일 또는 수용일부터 5년 이내에 양도하는 그 잔존주택 및 그 부수토지를 포함하는 것으로 한다.
  - 가. 주택 및 그 부수토지(사업인정 고시일 전에 취득한 주택 및 그 부수토지에 한한다)의 전부 또는 일부가 「공익사업을 위한 토지 등의 취득 및 보상에 관한 법률」에 의한 협의매수·수용 및 그 밖의 법률에 의하여 수용되는 경우
  - 나. 「해외이주법」에 따른 해외이주로 세대전원이 출국하는 경우. 다만, 출국일 현재 1주택을 보유하고 있는 경우로서 출국일부터 2년 이내에 양도하는 경우에 한한다.
  - 다. 1년 이상 계속하여 국외거주를 필요로 하는 취학 또는 근무상의 형편으로 세대전원이 출국하는 경우. 다만, 출국일 현재 1주택을 보유하고 있는 경우로서 출국일부터 2년 이내에 양도하는 경우에 한한다.
3. 1년이상 거주한 주택을 기획재정부령으로 정하는 취학, 근무상의 형편, 질병의 요양, 그 밖에 부득이한 사유로 양도하는 경우
4. 거주자가 해당 주택을 임대하기 위하여 법 제168조제1항에 따른 등록과 「민간임대주택에 관한 특별법」 제5조에 따른 임대사업자등록을 한 경우. 다만, 「민간임대주택에 관한 특별법」 제43조를 위반하여 임대기간 중에 해당 주택을 양도하는 경우는 제외한다.
5. 거주자가 제2항 단서에 따른 지역의 공고가 있는 날 이전에 매매계약을 체결하고 계약금을 지급한 사실이 증빙서류에 의하여 확인되는 경우로서 해당 거주자가 속한 1세대가 계약금 지급일 현재 주택을 보유하지 아니하는 경우

② 조정지역은 다음 표에 해당하는 지역으로 한다. 다만, 법률 제14866호 주택법 일부개정법률 제63조의2에 따라 국토교통부장관이 같은 조 제1항제1호의 조정대상지역을 지정·공고한 경우에는 그 지역을 말한다.<신설 2017. 9. 19.>

1. 서울특별시	전 지역
2. 부산광역시	해운대구·연제구·동래구·남구·부산진구 및 수영구, 기장군
3. 경기도	과천시·광명시·성남시·고양시·남양주시·하남시 및 화성시(반송동·석우동, 동탄면 금곡리·목리·방교리·산척리·송리·신리·영천리·오산리·장지리·중리·청계리 일원에 지정된 택지개발지구로 한정한다)
4. 기타	「신행정수도 후속대책을 위한 연기·공주지역 행정중심복합도시 건설을 위한 특별법」 제2조제2호에 따른 예정지역

- ③ 법 제89조제1항제3호를 적용할 때 하나의 건물이 주택과 주택외의 부분으로 복합되어 있는 경우와 주택에 딸린 토지에 주택외의 건물이 있는 경우에는 그 전부를 주택으로 본다. 다만, 주택의 연면적이 주택 외의 부분의 연면적보다 적거나 같을 때에는 주택외의 부분은 주택으로 보지 아니한다.<개정 2005. 12. 31., 2010. 2. 18.>
- ④ 제3항 단서의 경우에 주택에 딸린 토지는 전체 토지면적에 주택의 연면적이 건물의 연면적에서 차지하는 비율을 곱하여 계산한다.<개정 2010. 2. 18.>
- ⑤ 제1항의 규정에 의한 보유기간의 계산은 법 제95조제4항의 규정에 의하고, 동항의 규정에 의한 거주기간은 주민등록표상의 전입일자부터 전출일까지의 기간에 의한다.<개정 1995. 12. 30.>
- ⑥ 삭제<2017. 2. 3.>
- ⑦ 법 제89조제1항제3호 각 목 외의 부분에서 “지역별로 대통령령으로 정하는 배율”이란 다음의 배율을 말한다.<개정 2003. 12. 30., 2005. 12. 31., 2010. 2. 18., 2012. 2. 2., 2014. 2. 21.>
1. 「국토의 계획 및 이용에 관한 법률」 제6조제1호에 따른 도시지역 내의 토지: 5배
  2. 그 밖의 토지: 10배
- ⑧ 제1항에 따른 거주기간 또는 보유기간을 계산함에 있어서 다음 각 호의 기간을 통산한다.<개정 2008. 2. 22., 2010. 12. 30., 2017. 9. 19.>
1. 거주하거나 보유하는 중에 소실·도괴·노후 등으로 인하여 멸실되어 재건축한 주택인 경우에는 그 멸실된 주택과 재건축한 주택에 대한 거주기간 및 보유기간
  2. 비거주자가 해당 주택을 3년 이상 계속 보유하고 그 주택에서 거주한 상태로 거주자로 전환된 경우에는 해당 주택에 대한 거주기간 및 보유기간
  3. 상속받은 주택으로서 상속인과 피상속인이 상속개시 당시 동일세대인 경우에는 상속개시 전에 상속인과 피상속인이 동일세대로서 거주하고 보유한 기간
- ⑨ 법 제89조제1항제3호의 규정을 적용함에 있어서 2개 이상의 주택을 같은 날에 양도하는 경우에는 당해 거주자가 선택하는 순서에 따라 주택을 양도한 것으로 본다.<신설 2003. 12. 30., 2005. 12. 31.>
- ⑩ 제1항에 따른 1세대 1주택이 다음 각 호의 요건에 모두 해당하는 경우에는 제155조제20항 각 호 외의 부분 후단에 따른 직전거주주택의 양도일 후의 기간분에 대해서만 국내에 1주택을 보유한 것으로 보아 제1항을 적용한다.<신설 2011. 10. 14., 2015. 12. 28., 2017. 2. 3.>
1. 「민간임대주택에 관한 특별법」 제5조에 따라 임대주택으로 등록한 사실이 있을 것
  2. 해당 주택의 보유기간 중에 제155조제20항 각 호 외의 부분 후단에 따른 직전거주주택이 있었을 것
- ⑪ 법 제89조제1항제3호나목에서 “대통령령으로 정하는 주택”이란 제155조에 따른 1세대1주택의 특례에 해당하여 이 조를 적용하는 주택을 말한다.<신설 2014. 2. 21.>

부칙 <제28511호, 2017. 12. 29.>

**제1조**(시행일) 이 영은 2018년 1월 1일부터 시행한다.

**제2조**(일반적 적용례) 이 영은 이 영 시행일이 속하는 과세기간에 발생하는 소득분부터 적용한다.

**제3조**(교육비 세액공제 등에 관한 적용례) 제118조의6제14항제3호 및 제216조의3제1항제4호의3의 개정규정은 이 영  
시행 이후 연말정산하는 분부터 적용한다.