

Highlights for 2025 Korean Tax Reform Proposal

On July 31, 2025, the Korean Ministry of Economy and Finance (“MOEF”) announced the "2025 Tax Reform Proposal" (“the Proposal”). The Proposal is under a legislative notice period from August 1, 2025 to August 14, 2025, and it is expected to be submitted to the National Assembly for approval by September 3, 2025. The details of the Proposal may be subject to changes during the legislative process, including review by the National Assembly which is expected to be finalized by the end of year.

This newsletter provides a high-level summary of the key items included in the Proposal.

I. Corporate Income Tax Law

Restoration of Corporate Tax Rates

Under the 2023 tax law amendment, Corporate Income Tax (“CIT”) rates were reduced by 1% across all tax brackets. The Proposal reverses the change by increasing the rates by 1% per bracket, thereby restoring the CIT rates to the levels applicable in 2022.

Tax Base	'22	'23~'25	Proposal
KRW 200 million or less	10%	9%	10%
Above KRW 200 million up to KRW 20 billion	20%	19%	20%
Above KRW 20 billion up to 300 billion	22%	21%	22%
Above KRW 300 billion	25%	24%	25%

➤ [Effective Date] This amendment will apply to the fiscal years commencing on or after January 1, 2026

Introduction of a Filing Obligation for Application for Entitlement to Reduced Tax Rate (“Application for Reduced Withholding Tax Rates”) for Non-Residents and Foreign Corporations

Under the current tax law, when a foreign corporation or non-resident who is the beneficial owner of Korean-sourced income wishes to apply a reduced withholding tax rate under an applicable tax treaty, they must submit

an “Application for Reduced Withholding Tax (“WHT”) Rate” to the withholding agent. The withholding agent is required to maintain the submitted application for five years from the day following the due date of the withholding tax payment. However, there is currently no obligation to submit the application to the tax authorities.

Under the Proposal, in addition to the existing requirements, withholding agents will also be required to submit the Application for the Reduced WHT rate, which is received from the foreign corporation or non-resident, to the tax authorities by the end of February of the year following the year in which the Korean-sourced income was paid.

➤ [Effective Date] This amendment will apply to the income paid on or after January 1, 2026.

Expanded Scope of Gifts Treated as Korean-Sourced Other Income of Foreign Corporations

Under Article 93, Item 10(c) of the current Corporate Income Tax Law (“CITL”), “Gift of property located in Korea” is treated as Korean-sourced other income for a foreign corporation.

Under the Proposal, where a foreign corporation acquires property located in Korea for a significantly low consideration, specifically, where the difference between the fair market value (“FMV”) and the consideration paid equals or exceeds 30% of the FMV, the difference will be treated as Korean-sourced other income of the foreign corporation.

Scope of Korean-Sourced Dividends of Foreign corporations

The current Paragraph 2 of Article 93 of the CITL defines the scope of Korean-sourced dividend income for foreign corporations. Under the current tax law, payments received by foreign corporations under over-the-counter (“OTC”) derivative transactions linked to Korean-sourced dividend income are not listed as Korean-sourced dividend income.

Under the Proposal, the definition of Korean-sourced dividend income will be expanded to include amounts paid under OTC derivative transactions that are based on Korean-sourced dividend income, in order to clarify the scope of dividend income.

Penalty for Non-Filing of the Statement of Liaison Office

Under Article 94-2 of the current CITL, a foreign corporation that maintains a liaison office in Korea—i.e., an office that does not engage in income-generating business activities but performs only preliminary or auxiliary functions such as business communication or market research—is required to submit the Statement of Liaison Office of its liaison office to the tax authorities by February 10 of the following year.

The Proposal introduces a new provision in the CITL imposing an administrative fine of up to KRW 10 million on foreign corporations that fail to submit the Statement of Liaison Office (including basic information of the liaison office, details of the foreign headquarters and other Korean branches, information on Korean customers, etc.) or submits false information. The details of fines will be set forth in the Presidential Decree.

➤ [Effective Date] The amendment will apply to failures to submit the statement on or after January 1, 2026.

II. Tax Incentive Limitation Law

Rationalization of the Integrated Employment Tax Credit

1. Overview

Under Article 29-8 of the current Tax Incentive Limitation Law (“TILL”) and Article 26-8 of the Enforcement Decree, a company may claim the Integrated Employment Tax Credit for up to 3 consecutive years if the number of full-time employees—defined as those with a labor contract period of at least one year—increases compared to the previous year. The amount of the credit ranges from KRW 4 million to KRW 15.5 million per additional employee depending on company size and location. The current provision imposes post-management requirements under which a reduction in employee headcount within 2 to 3 years after claiming the tax credit triggers a clawback of previously granted credits and the company becomes ineligible for any further credits from the year in which the reduction occurs.

The Proposal extends the application period of the tax credit originally set for December 31, 2025, to December 31, 2028. It also amends the definition of eligible full-time employees from “those with a contract period of at least one year” to “those with an actual period of employment of at least one year,” and includes amendments to the annual credit amount and post-management requirements.

- [Effective Date] The amendment will apply to fiscal year commencing on or after January 1, 2026. Certain provisions may take effect immediately upon enactment of the amendment, as noted separately below.

2. Amendments to the annual credit amount and post-management requirements

The Proposal adjusts the amount of tax credit per employee headcount over the three-year period by reducing the benefit in the first year while increasing it in the second and third years to better incentivize long-term employment. In addition, post-management requirements will be eased.

Details are as follows:

<Current> Equal tax credit benefits are provided for each of the three-year period following employment.

Item	Tax credit amount per employee (unit: KRW in millions)			
	Small and medium-sized enterprises (“SMEs”) (3 years)		Middle standing enterprises (“MSEs”) (3 years)	Large (2 years)
	Metropolitan area	Provincial area		
Additional credit (youth, disabled etc.)	14.5	15.5	8	4
Basic credit	8.5	9.5	4.5	-

<Proposal> Tax credit benefits are differentiated by year, with higher benefits granted in the later years of employment.

Item		Tax credit amount per employee (unit: KRW in millions)			
		SMEs (3 years)		MSEs (3 years)	Large (2 years)
		Metropolitan area	Provincial area		
Additional credit (youth, disabled etc.)	Year 1	7	10	5	3
	Year 2	16	19	9	5
	Year 3	17	20	9	-
Basic credit	Year 1	4	7	3	-
	Year 2	9	12	5	
	Year 3	10	13	5	

Under the current TILL, a decrease in employee headcount makes the company ineligible for further tax credits and triggers a clawback of previously claimed credits. Under the Proposal, no clawback will apply to credits claimed in prior years, and the company will remain eligible for future credits with respect to employees whose employment is maintained.

<Current>	<Proposal>
<ul style="list-style-type: none"> ◦ Clawback of previously claimed tax credits if employee headcount is reduced ◦ Complete disqualification from claiming tax credits starting from the year of employee headcount reduction 	<ul style="list-style-type: none"> ◦ (Deleted) ◦ Disqualification applies only to the headcount that has decreased

3. Introduction of minimum headcount increase requirement (for MSEs and large enterprises)

Under Article 29-8 of the current TILL and Article 26-8 of the Enforcement Decree, companies are eligible for the tax credit if there is any net increase in full-time employee headcount from the previous fiscal year, regardless of the number of employees increased.

The Proposal introduces a minimum headcount increase requirement for MSEs and large enterprises. The credit will only apply to the number of full-time employees exceeding the following thresholds:

- ✓ MSEs: Minimum increase of 5 employees
- ✓ Large enterprises: Minimum increase of 10 employees

4. Simplification of part-time employee definition and headcount calculation method

Under the current Enforcement Decree of the TILL, part-time employees who work 60 or more hours per month are included in the full-time employee headcount. The average number of full-time employees is calculated using the end-of-month headcount for each month during the fiscal year.

The Proposal revises the criterion for determining whether a part-time employee qualifies as a full-time employee: instead of using monthly working hours, the determination will be based on whether the employee's annual average monthly working hours (i.e., total annual working hours divided by the number of months worked during the fiscal year) are 60 hours or more. In addition, the method for calculating the number of full-time employees will be simplified by switching from the current monthly average to a sum of annualized individual employment durations.

- [Effective Date] These amendments will apply to the first tax credit claim filed after the amendment takes effect. For companies with a December fiscal year-end, the new rules may apply starting with the FY2025 CIT return, assuming the legislation is enacted by March 2026.

5. Rationalization of the definition for “Youth” eligible for additional tax credit

The current Article 26-8 of the Enforcement Decree of the TILL defines eligible "youth" full-time employees as those aged between 15 and 34 during the relevant fiscal year.

The Proposal introduced the timing of determining the age to the date of employment contract signing, making the standard more practical for employers.

- [Effective Date] This amendment will apply to companies applying for the Integrated Employment Tax Credit for the first time in fiscal year that includes December 31, 2025.

6. Extension of the application period for the additional tax credit for employees returning from parental leave under the integrated employment tax credit

Under Article 29-8 of the current TILL, SMEs and MSEs may claim an additional tax credit for employees who return from parental leave by December 31, 2025. The additional credit amounts are as follows:

- ✓ KRW 13 million per person for SMEs
- ✓ KRW 9 million per person for MSEs.

The Proposal extends the application period for this additional credit to December 31, 2026.

Introduction of Separate Taxation for Dividend Income from Listed Companies Paying High Dividends

Under the current Individual Income Tax Law (“IITL”), if a resident’s combined annual interest and dividend income exceeds KRW 20 million, such income is aggregated and taxed under the progressive individual income tax (“IIT”) rates, which range from 16.5% to 49.5% (including local income tax).

As part of the Proposal, a new provision—Article 104-27 of the TILL—will be introduced to allow separate taxation (i.e., exclusion from aggregate income taxation) of dividend income received by residents from high-dividend-paying listed companies.

Key Features of the new separate taxation regime

Applicable and Requirement Conditions	<p>Dividend income received by a resident shareholder from a high-dividend-paying listed company</p> <p>(*) High-dividend-paying listed company refers to a listed company that:</p> <ul style="list-style-type: none"> (1) Has not reduced its cash dividend compared to the previous year; and (2) Meets either of the following: <ul style="list-style-type: none"> • Dividend payout ratio $\geq 40\%$, or • Dividend payout ratio $\geq 25\%$ and cash dividends increased by $\geq 5\%$ compared to the average of the previous 3 years
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Eligible Income	Cash dividends (<i>interim, quarterly, and year-end dividends</i>)
Applicable Tax Rates	A 3-tier progressive tax rate applies: <ul style="list-style-type: none"> • ≤ KRW 20 million: 14% • KRW 20 million – KRW 300 million: 20% • < KRW 300 million: 35%
Applicable Period	Up to dividends attributable to the fiscal year including December 31, 2028

- [Effective Date] This amendment will apply to dividends attributable to fiscal years beginning on or after January 1, 2026

Expansion of R&D and Integrated Investment Tax Credits for National Strategic Technologies

1. Overview of the current tax law

[R&D tax credits]

Under the current tax law, corporations may claim a tax credit for a portion of their research and development (“R&D”) expenditures. The applicable credit rate depends on the nature of the R&D activities and the classification of the taxpayer (e.g., large corporation, SME, or MSEs).

R&D tax credit rates (%)

Category	General		New Growth·Source Tech ¹⁾	National Strategic Technology ¹⁾
	Current year	Incremental		
SMEs	25	50	30~40	40~50
MSEs	8~20 ²⁾	40	20~30, 25~35 ³⁾	30~40, 35~45 ⁴⁾
Large enterprises	Capped at 2 ⁵⁾	25	20~30	30~40

[Notes]

1. Additional credit: up to 10% (i.e. relevant R&D expenditure / revenue × 3)
2. For corporations newly excluded from SME status:
(~3 years): 20%, (4~5 years): 15%, (6 years~): 8%
3. (~3 years): 25~35%, (4 years~): 20~30%
4. (~3 years): 35~45%, (4 years~): 30~40%
5. Up to 2% (i.e., R&D expenditure / revenue × 0.5)

[Integrated investment tax credit]

Under the current tax law, corporations are eligible for an integrated investment tax credit for investments in business assets, excluding land and buildings. The credit comprises (i) a basic credit and (ii) an incremental credit, with applicable rates varying depending on the type of investment and the size of the enterprise, following a structure similar to the R&D tax credit.

Integrated investment tax credit rates (%)

Category	Basic Credit (Current Year)			Incremental Credit (Additional Credit)
	Others	MSEs	SMEs	
General	1	5	10	+ 10 (capped at 2 times the basic credit amount)
New Growth Source Tech	3	6	12	
National Strategic Tech	15	15	25	
Semiconductors	20	20	30	

- ✓ Total investment tax credit = (Investment amount × credit rate) + (Increased amount over past 3-year average × credit rate)

2. Expanded scope for tax credits under the Proposal

To promote R&D and facility investment in high-tech strategic industries, the Proposal expands the scope of technologies and commercialization facilities related to national strategic technologies.

In March 2025, the field of Artificial Intelligence (“AI”) was designated as a national strategic technology through an amendment to the TILL. The Proposal further defines specific eligible technologies and facilities across the following eight strategic technology sectors:

- (i) Semiconductors
- (ii) Secondary Batteries
- (iii) Vaccines
- (iv) Displays
- (v) Hydrogen
- (vi) Future Mobility
- (vii) Biopharmaceuticals
- (viii) AI

The following table shows the summary of expanded technologies and facilities by tax credit types:

Category	R&D Tax Credit	Integrated Investment Tax Credit
Eligible Sectors	Expanded from 7 to 8 (AI newly added)	Expanded from 7 to 8 (AI newly added)

Technologies /Facilities	<p>(Newly Added) Expanded from 71 to 78 technologies – Generative AI – Agent AI – Advanced Learning and Inference – Low-power, High-efficiency AI Computing – Human-centered AI – AI-based Autonomous Navigation – Passenger Recognition & Interface</p> <p>(Scope expansion) Broadened application of 2 technologies: – Driving environment recognition sensors/software → now eligible separately – Integrated driving intelligence system → scope expanded to include core components</p>	<p>Expanded from 58 to 61 facilities – Data centers supporting national strategic-standard AI services – Pilot facilities for AI-based autonomous navigation technology – Commercialization infrastructure for driving intelligence systems</p>
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[Note]

Six newly designated subfields within AI have been added to the scope of national strategic technologies. To support the development of infrastructure for these fields, “data centers for providing national strategic technology services” have been added as eligible facilities for investment tax credits.

Technology	Description
Generative AI	Development of foundational models that generate text, images, etc.
Agent AI	Integration with machinery for autonomous operation and industrial use
Advanced Learning & Inference	Enhancement of AI performance using learning algorithms (e.g., meta-learning)
Low-power AI Computing	Optimization for efficient operation in small devices
Human-centered AI	Support for human understanding of AI decision-making processes

- [Effective Date] The amendment will apply to R&D expenses or investment amounts incurred on or after July 1, 2025. However, for AI and autonomous mobility-related technologies/facilities, the amendment applies to investments made on or after January 1, 2025.

Introduction of Tax Credit for Webtoon Content Production Costs

As part of the Proposal, a new provision—Article 25-8 of the TILL—will be introduced to strengthen the global competitiveness of the webtoon content industry. This new provision allows a corporate or individual income tax credit for qualified webtoon production costs.

Key features of the webtoon content production tax credit

Item	Details
Eligible content	Webtoons and digital comics as defined under the Promotion of Comics Law
Eligible taxpayers	Comic content producers that are classified as “cartoon businesses” under the Promotion of Comics Law and are directly engaged in the production of webtoon or digital comic content
Qualified costs	Direct production-related expenses, including labor costs for planning and production, license fees for original novels, webtoon production software fees, etc. Exclusions: Government subsidies, promotional costs, and other indirect expenses
Tax credit timing	The fiscal year in which the content is first published on an online platform
Tax credit rate	10% (15% for SMEs)
Applicable period	Applicable to costs incurred until December 31, 2028

➤ [Effective Date] This amendment will apply to expenses incurred on or after January 1, 2026.

Expansion and Extension of Tax Incentives for Video Content Production

Under the current Article 25-6 of the TILL, a tax credit is available against IIT or CIT for video content producers, as defined under the Copyright Law, who meet certain eligibility requirements. The credit is calculated based on a specified percentage of qualified video content production costs.

As part of the Proposal, the applicable credit rates have been increased, and the sunset period has been extended.

✓ Increase in tax credit rates

Category (%)	Basic	Additional
Large	5 → 10	10
MSEs	10	10
SMEs	15	15

✓ Extension of application period: The expiration date has been extended from December 31, 2025 to December 31, 2028.

➤ [Effective Date] The amendment will apply to expenses incurred on or after January 1, 2026.

III. International Tax

Additional Documentation Requirement for Refund Claims Following Arm's Length Price Adjustments

Under Article 6 of the current International Tax Coordination Law (“ITCL”), a tax refund claim resulting from an arm's length price adjustment must be accompanied by (i) a report on the transfer pricing adjustment and (ii) supporting documentation verifying that the transaction was conducted at arm's length.

As part of the Proposal, an additional documentation requirement has been introduced to prevent tax avoidance and enhance the effectiveness of the current regime. Going forward, taxpayers must also submit evidence substantiating that double taxation has occurred, such as an amended tax return filed in the counterparty country.

- [Effective Date] This amendment will apply to tax refund claims filed on or after January 1, 2026.

Global Minimum Tax – Introduction of Domestic Minimum Top-up Tax

To secure Korea's taxing rights over low-taxed constituent entities under the Global Minimum Tax Rule, a Domestic Minimum Top-up Tax ("DMTT") has been introduced under the ITCL of the Proposal. The DMTT will apply to fiscal years beginning on or after January 1, 2026.

This provision is aligned with the OECD's Qualified Domestic Minimum Top-up Tax ("QDMTT") rule. If Korea's DMTT is recognized as a QDMTT by the OECD, it will take precedence over both the Income Inclusion Rule ("IIR") and the Undertaxed Profits Rule ("UTPR"). As a result, any top-up tax liability related to Korean constituent entities will be collected exclusively by Korea, thereby preventing additional taxation by other jurisdictions.

[Overview]

- If the Effective Tax Rate ("ETR") of a Korean constituent entity of a multinational enterprise ("MNE") group is below the Global Minimum Tax Rate (15%), a DMTT will be calculated and imposed.

[Calculation of DMTT]

- $DMTT = [15\% - \text{ETR of Korean constituent entities}] \times \text{Excess Profit} + \text{Current-year top-up tax add-on}$
- Excess Profit: GloBE income minus "Substance-based income exclusion," which is calculated based on a percentage of the entity's payroll costs and net book value of tangible assets.

[Allocation of DMTT]

If there is more than one Korean constituent entity, one of the following two allocation methods must be selected:

- a. Contribution-based allocation considering factors such as the size of each entity's income (further details to be prescribed by Presidential Decree)
- b. Mutual agreement among Korean constituent entities

[De Minimis Exemption]

No DMTT will be levied if both conditions below are met:

- Average GloBE revenue over the current and preceding two fiscal years is less than EUR 10 million, and
- Average GloBE income is less than EUR 1 million

[Transitional Exemption]

Consistent with OECD rules, if any one of the following is met, the DMTT will be deemed zero during the transition period (for fiscal years beginning before December 31, 2026 and ending before June 30, 2028):

- De minimis threshold
 - Simplified ETR test
 - Excess profit test
- (For calendar-year taxpayers, this applies only to FY2026.)*

[Permanent Exemption]

Details to be set by Presidential Decree after the OECD finalizes rules for permanent exemptions.

- [Effective Date] This amendment will apply to fiscal years beginning on or after January 1, 2026

IV. Customs Duty Law

Clarification of the Scope of Duplicate Customs Audits Prohibited

Under Article 111(2) of the current Customs Duty Law, to prevent the abuse of audit authority, duplicate customs audits are prohibited for “the same matters already audited.” However, the scope of “same matters” has been subject to interpretation.

As part of the Proposal, this provision will be clarified to enhance taxpayer protection. Specifically, the prohibition on duplicate audits will apply to “the audit period and scope as explicitly stated in the customs audit notification”.

The existing exceptions to the prohibition on duplicate customs audits will remain unchanged. These include cases involving:

- ✓ Clear suspicion of tax evasion,
- ✓ Customs audits involving transaction counterparties,
- ✓ Re-audits based on decisions from administrative appeals,
- ✓ Suspected bribery of customs officials, and
- ✓ Joint customs audits conducted in connection with suspected tax evasion.

- [Effective Date] This amendment will apply to customs audits initiated on or after January 1, 2026.

Rationalization of Advance Notice for Customs Audits

Under Article 114 of the current Customs Duty Law, customs authorities are required to notify the taxpayer of the audit target and the reason for the audit at least 15 days prior to the commencement of a customs audit. However, this advance notice requirement may be waived in cases involving criminal offenses or where advance notice could hinder the achievement of the audit’s objectives such as through the destruction of evidence.

As part of the Proposal, several amendments have been introduced to enhance taxpayer rights and improve transparency in the customs audit process: For general customs audits, the advance notice period will be extended from 15 days to 20 days. In the case of re-audits conducted as a result of an objection or appeal, notice must be provided at least 7 days before the audit begins. Where prior notice is omitted due to concerns such as potential destruction of evidence, customs officials will be required to notify the taxpayer of the audit target and the reason for the audit on the day the audit commences. If there is any change to the audit target, the taxpayer must be promptly informed of the updated scope and the reason for the change.

- [Effective Date] This amendment will apply to audit notifications issued on or after January 1, 2026.

Expansion of Grounds for Penalty Relief for Inaccurate Declarations Following Advance Customs Valuation Arrangement

Under Article 42-2 of the current Customs Duty Law, if a taxpayer files an amended import declaration within two months after receiving the result of an Advance Customs Valuation Arrangement (“ACVA”) for related-party transactions, the penalty for inaccurate reporting may be waived.

As part of the Proposal, to strengthen taxpayer’s rights and encourage the use of advance customs ruling systems, the scope of penalty relief will be expanded. Specifically, cases where a taxpayer files an amended declaration within two months after receiving the result of an Advance Classification Ruling (i.e., HS code ruling) will also qualify for the penalty waiver. However, this relief will apply only if the goods were imported after the advance ruling application was submitted.

- [Effective Date] This amendment will apply to amended declarations filed on or after January 1, 2026.

V. Others

Restoration of Securities Transaction Tax Rates

Under the current Enforcement Decree of the Securities Transaction Tax Law, the tax rates on shares traded on securities markets have been gradually reduced following the 2023 tax reform. However, under the Proposal, Securities Transaction Tax rates will be restored to the 2023 levels.

- ✓ Securities Transaction Tax Rates

Category	'23	'24	'25	Proposed
KOSPI (including 0.15% of Agricultural and Fishery surtax)	0.20%	0.18%	0.15%	0.20%
KOSDAQ and K-OTC	0.20%	0.18%	0.15%	0.20%
KONEX	0.10%	0.10%	0.10%	0.10%

- [Effective Date] This amendment will apply to share transfers made on or after the effective date of the amended Enforcement Decree.

Restoration of Capital Gains Tax Threshold for Controlling Shareholders

Article 157 of the Enforcement Decree of the IITL sets forth the criteria for determining whether a shareholder of a listed company qualifies as a “controlling shareholder” subject to capital gains tax. The determination is based on the following:

- (i) the ownership ratio, and
- (ii) the market value of shares held.

While the ownership ratio thresholds remain unchanged, the market value threshold—which was raised from

KRW 1 billion to KRW 5 billion as part of the 2023 tax amendment—will be reduced back to KRW 1 billion under the Proposal.

Category (per stock)	KOSPI	KOSDAQ	KONEX
Ownership ratio	1%	2%	4%
Market Value Threshold (Current)	(Current) KRW 5 billion → (Proposed) KRW 1 billion		

- [Effective Date] This amendment will apply to share transfers made on or after the effective date of the amended Enforcement Decree.

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