



Korea Localization User Guide (Tax)

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1. Business Requirements

There are tax reports regarding corporate tax, VAT and Withholding Tax that need to be developed and maintained according to Korean Government Tax Regulations.

1.1 VAT Tax Reporting

There are a few VAT reports that need to be available to provide the details that include the following:

- Tax invoice summary for input/output VAT on legally required format for reporting to tax authorities
- VAT details per entity and tax transaction code for internal tax controlling purposes
- Reports for advance return statement for taxes on sales and purchase for internal tax controlling purposes
- Creating the mandatory list of sales related taxable transactions for entity including the total number of transactions, total of transaction amount and total Output VAT amounts
- Creating the mandatory list of purchase related taxable transactions for entity including the total number of transactions, total of transaction amount and total Input VAT amounts
- Preparing the quarterly VAT advance return statement

1.2 Withholding Tax

There are a few Withholding Tax related reports that need to be available to provide the details that include the following:

- Withholding tax receipt for the receiver of a payment
- Withholding tax data in different views
- Summary of taxes withheld
- Totals of income tax and inhabitant tax withheld
- The summary of withholding tax for business income

2. Process

2.1. Data Setup

2.1.1. Site/Entities

Some tax related information is added to a new tab “Tax Information” under the Site/Entities form as shown below.

Site Entities Korea ×

Site: DEMO

Site Name: Lee Consulting Co LTD

Description: This is the Demo site.

System Info Site User Map Link Info **Tax Information**

Business Number: 123-31-32570 Resident Reg.Number: 123456-1234567

Business: 리컨설팅 Representative: 이태희

Business Type: 전자제품판매

Industry Type: 도소매, 임대

Address: 서울시 영등포구 영등포 6동 12-123

Address in English: 12-123, Youngdungpo 6 Dong, Youngdungpo Gu, Seoul

Tax Agency Code: 123 Local Office Code: 123 Home Tax Id: HOMETAXID

Person In Charge Of VAT: 이재현 Site Class: Head Office Branch Office

Person Tel.Number In Charge Of VAT: 02-1234-5678

Person In Charge Of WHT: 이재준

Person Tel.Number In Charge Of WHT: 82-2-1234-5679

Department In Charge Of WHT: 세무회계팀

Description of the added fields:

- Business Number: It is an identifying number for a company in Korea.
- Resident Reg.Number: It is an identifying number for an over 19 Korean in Korea like Social Security Number in US.
- Names: It is a company name.
- Representative: It is for representative's name of a company.
- Business Type: It is a company-classifying method in Korea, especially sales ways like wholesale or retail.
- Industry Type: It is a classifying method for a company in Korea, especially sales items like Japanese food or Western food.
- Tax Office Code: It is a tax agency that cover the company's headquarters.
- Local Office Code: It is a local government code.

- Home Tax ID: It is a Korean National Tax Agency's website ID, which is used to download & upload the company's tax data.
- Person in Charge of VAT: A person who is in charge of Value Added Tax
- Person Tel. Number in Charge of VAT: A person's telephone number who is in charge of Value Added Tax
- Site Class: It is identifier on a head office or branch office.

2.1.2. Customers

Some tax related information is added to a new tab “Tax Information” under the Customers form as shown below.

The screenshot shows the 'Customers Korea' form with the following fields and values:

- Customer: C000001 Samsung전자 Samsung Electronics.LTD
- Address [1]: 경기도 수원시 영통구 12
- Address [2]:
- Address [3]:
- Address [4]:
- City: Prov/St: [dropdown]
- Postal/ZIP: County: [dropdown]
- Country: KOREA, REPUBLIC OF EU Code:
- Corporate Cust:
- Language: KOR
- Currency: KRW
- Bank Code: BK1
- Customer Bank: BK1
- Type: [dropdown]

Navigation tabs: Account History, Corporate Customer, Taxes, Revision/Pay, CRM, Interactions, User Defined, **Tax Information** >>

Business Number: 104-81-21131 Resident Reg.Number: 111111-222222 Representative: 이재용

Business Type: 제조업

Industry Type: 전자제품판매

Description of the added fields:

- Business Number: It is an identifying number for a company in Korea.
- Resident Reg.Number: It is an identifying number for an over 19 Korean in Korea like Social Security Number in US.
- Representative: It is for representative's name of a company.
- Business Type: It is a company-classifying method in Korea, especially sales ways like wholesale or retail.
- Industry Type: It is a classifying method for a company in Korea, especially sales items like Japanese food or Western food.

2.1.3. Vendors

Some tax related information is added to a new tab “Tax Information” under the Customers form as shown below.

Vendor: V000004	현대오일뱅크	<input checked="" type="checkbox"/>
Category: 100000	Raw Matrial	
Address [1]:		Language: KOR
Address [2]:		Currency: KRW
Address [3]:		Bank Code: BK1
Address [4]:		Type:
City:	Prov/St:	Status:
Postal/ZIP:	County:	Warehouse:
Country: KOREA, REPUBLIC OF		Consignment Warehouse:
Terms: 2% 2/10 Net 30	Buyer:	

[Contacts](#)
[Taxes](#)
[Payment Hold](#)
[Payment Hist](#)
[Portal](#)
[On Time Delivery](#)
[User Defined](#)
[Tax Information](#)
»

Business Number: 321-81-32570	Resident Reg.Number: 111111-3333333	Representative: 문종박
Business Type: 원유정제업		
Industry Type: 유류판매제조		
Industry Code:	Residence Type	
	<input type="radio"/> Resident <input type="radio"/> Non-Resident	

- Business Number: It is an identifying number for a company in Korea.
- Resident Reg.Number: It is an identifying number for an over 19 Korean in Korea like Social Security Number in US.
- Representative: It is for representative's name of a company.
- Business Type: It is a company-classifying method in Korea, especially sales ways like wholesale or retail.
- Industry Type: It is a classifying method for a company in Korea, especially sales items like Japanese food or Western food.
- Residence Type: It is identifier on a resident or non-resident.

2.1.4. Tax Codes

Some tax related information is added to a new tab "Tax Information" under the Tax Codes form as shown below.

Sites/Entities **Tax Codes** × Customers Vendors

Tax System: 1 Tax Rate: 0.00000 Transfer VAT

Tax Code: N Not Taxable

Tax Jurisdiction: Tax Code Type: Exemption Rate

Next Level Tax Code:

Include Price Include Freight Include Misc.
 Include Discount Include Duty Include Surcharge
 Include Restock Fee Include Brokerage Assess on Return
 Deductible Include Insurance Include Tax on Prev. System
 Include Local Freight

Accounts VAT Accounts **Tax Information**

Business Class: Sales Purchase Print Class: Electronic Non-Electronic

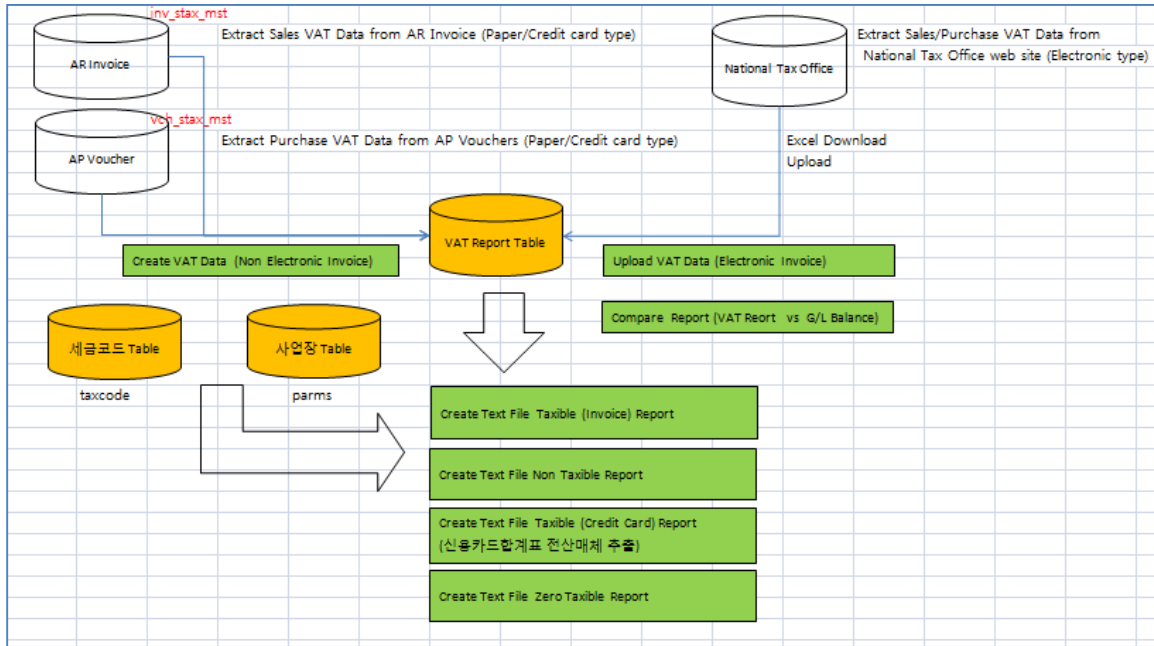
Report Of Tax Invoice Report Of Non-Tax Invoice
 Report Of Credit Card Invoice Report Of Export
 Report Of Business Income Report Of Other Income

- Business Class: It is an identifier on the Sales or Purchase in the view of tax code.
- Print Class: It is an identifier on the Electronic or Non-Electronic print. Non-Electronic means "made of paper".
- Report of Tax Invoice: This tax code is for a report of taxable invoice data.
- Report of Credit Card Invoice: This tax code is for a report of credit card.
- Report of Non-Tax Invoice: This tax code is for a report of nontaxable invoice data.
- Report of Export: This tax code is for a report of exported items.
- Report of Business Income: This tax code is for a report of business income tax.
- Report of Other Income: This tax code is for a report of other income tax.

2.2. Activities

There are a few transaction forms created with the objective to transfer the Tax Data into the new Tax Reporting Tables and generate the tax data file for submission.

The business process flow is like the following diagram:



The below forms are created under Activities for the Korean localization:

- Compare Tax Data With Tax Agency Data
- Create Data File for Business and Other Income for Non-Resident
- Create Data File for Business Income for Resident
- Create Data File for Other Income for Resident
- Create VAT Data (ERP Invoice)
- Create VAT Data File for Credit Card Related Invoices
- Create VAT Data File for Export Invoices
- Create VAT Data File for Non-Taxable Invoices
- Create VAT Data File for Taxable Invoices
- Create Withholding Tax Data (Voucher)
- Upload VAT Data (Electronic Invoice)
- Upload Withholding Tax Data (Payroll)

Process / Steps to generate the VAT Tax data:

1. Create VAT Data (ERP Invoice)
2. Upload VAT Data (Electronic Invoice)
3. Compare Tax Data With Tax Agency Data
4. Create VAT Data File for Taxable Invoices
5. Create VAT Data File for Credit Card Related Invoices
6. Create VAT Data File for Export Invoices

7. Create VAT Data File for Non-Taxable Invoices

Process / Steps to generate the Withholding data:

1. Create Withholding Tax Data (Voucher)
2. Upload Withholding Tax Data (Payroll)
3. Create Data File for Business and Other Income for Non-Resident
4. Create Data File for Business Income for Resident
5. Create Data File for Other Income for Resident

Below sections give the more detail explanation of each of these new forms added.

2.2.1. VAT (Value Added Tax)

2.2.1.1. Create VAT Data (ERP Invoice)

Upload VAT Data (Electronic Invoice) Compare Tax Data With Tax Agency Data **Create VAT Data (ERP Invoice)** ×

Year: 2016
Submit Date: 6/1/2016 ~ 6/30/2016 Data Creation

	Report Period	Evidence Number	Submit Date	Classification	Issue Type	Business Person Class	Tax Code	Customer/Supplier	Business Number	Resident Reg. Number	Company Name
★ 1 ▶	12	59	6/4/2016	1	1	2	A0	C000004			Micro Soft
★ 2	12	64	6/6/2016	1	1	2	A0	C000004			Micro Soft
★ 3	12	53	6/4/2016	1	1	1	A1	C000001	1048121131	1111112222222	삼성전자 Sam...
★ 4	12	54	6/4/2016	1	1	1	A1	C000001	1048121131	1111112222222	삼성전자 Sam...
★ 5	12	55	6/4/2016	1	1	1	A1	C000002	1028161233	1111112222222	엘지전자, LG...
★ 6	12	61	6/6/2016	1	1	1	A1	C000001	1048121131	1111112222222	삼성전자 Sam...
★ 7	12	62	6/6/2016	1	1	1	A1	C000001	1048121131	1111112222222	삼성전자 Sam...
★ 8	12	65	6/7/2016	1	1	1	A1	C000001	1048121131	1111112222222	삼성전자 Sam...
★ 9	12	66	6/7/2016	1	1	1	A1	C000001	1048121131	1111112222222	삼성전자 Sam...
★ 10	12	67	6/7/2016	1	1	1	A1	C000002	1028161233	1111112222222	엘지전자, LG...
★ 11	12	58	6/4/2016	1	2	1	A2	C000002	1028161233	1111112222222	엘지전자, LG...

Objective of this form: It is to get the sales/purchase data from ERP and insert them into the customer's new table.

Selection criteria:

- Company code: It is a site group in the Site Group form. (We needed a company code as a legal entity but there was not it in Infor ERP. We thought the site group concept was similar with company code. So we adopted the site group as company code.)
- Submit date: It is the evidence document's date.

Output section

- Report Period: It is a predefined period numbers by National Tax Agency like Jan.~Mar. :11 / Apr~Jun:12 / July~Sep:21 / Oct~Dec :22.
- Evidence number: It is the evidence document (invoice)'s number.
- Submit date: It is the evidence document (invoice)'s date.
- Business Person Class: If a person has a business number, the class code is 1.
If a person don't have that, the class code is 2.

- Issue Type: According to the tax code, if this data is of electronic, the issue type is 1. If it is of non-electronic or paper, the issue type is 2.
- Tax code: The identifier that the tax information of taxable or not, tax rate, and related tax report.
- Customer/Supplier: This field shows the customer code or supplier code.
- Business number: It is an identifying number for a company in Korea.
- Resident Reg.Number: It is an identifying number for an over 19 Korean in Korea like Social Security Number in US.
- Business Type: It is a company-classifying method in Korea, especially sales ways like wholesale or retail.
- Industry Type: It is a classifying method for a company in Korea, especially sales items like Japanese food or Western food.

2.2.1.2. Upload VAT Data (Electronic Invoice)

Upload VAT Data (Electronic Invoice) ×

Year: 2016

Submit Date: 6/1/2016 ~ 6/30/2016

Directory: C:\Users\user2.INFOR_VNS_1\Desktop\Infor test 국세청 전자세금계산서_201606.xls Browse... Data Creation

	Report Period	Evidence Number	Submit Date	Classification	Issue Type	Business Person Class	Tax Code	Customer/Supplier	Business Number	Resident Reg. Number	Company
★ 1	12	1	6/4/2016	1	1	1	A1	C000001	1048121131		삼성전자
★ 2	12	2	6/4/2016	1	1	1	A1	C000001	1048121131		삼성전자
★ 3	12	3	6/4/2016	1	1	1	A1	C000002	1028161233		엘지전자
★ 4	12	4	6/6/2016	1	1	1	A1	C000001	1048121131		삼성전자
★ 5	12	5	6/6/2016	1	1	1	A1	C000001	1048121131		삼성전자
★ 6	12	6	6/7/2016	1	1	1	A1	C000001	1048121131		삼성전자
★ 7	12	7	6/7/2016	1	1	1	A1	C000001	1048121131		삼성전자
★ 8	12	8	6/7/2016	1	1	1	A1	C000002	1028161233		엘지전자

Objective of this form:

- It is to upload the National Tax Agency's electronic tax report data to ERP.

Selection criteria:

- Company code: It is a site group in the site groups form.(We needed a company code as a legal entity but there was not it in Infor ERP. We thought the site group concept was similar with company code. So we adopted the site group as company code.)
- Submit Date: It is the evidence document's date.
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section:

- Report Period: It is the month of report data.
- Evidence Number:
- Submit Date: It is the evidence document's date.
- Classification: If the data is for sales, the value is 1. And for purchase, the value is 2.
- Issue type: It is a predefined number, 1(electronic).
- Upload Data File Format: The below fields in the data file are uploaded into the ERP system with the below steps:

- Firstly the users will download the tax data from the National Tax Agency's homepage.
- The users will then create an upload data file like the below
- The file will then be uploaded into the ERP system using the "Upload VAT Data" function.

번	작성일자	송인번호	발급일자	전송일자	납부자사업자등록번호	종사업장번호	상호	대표자	발행자사업자등록번호	종사업장번호	상호	대표자명	합계금액	공급가액
1	20121031	20121031500000020a00305k	20121110	20121112	1028142945		주식회사 케이티	이석재	1178133400		주요리홀쇼핑	강현구	423,280	384,800
2	20121031	201210314200019102037929	20121031	20121031	1298631394		엔에이치엔 비즈니스 솔루션	최희영	1178133400		주요리홀쇼핑	강현구	90,130,000	81,936,364

2.2.1.3. Compare Tax Data With Tax Agency Data

Evidence Number		Classification	Tax Code	Customer/Supplier	Business Number	Company Name	Amounts	Tax	Amounts(Tax Agency)	Tax(Tax Agency)
1	▶	1	A1	C000001	1048121131	삼성전자 Sam...	200,000	20,000	200,000	20,000
2		1	A1	C000001	1048121131	삼성전자 Sam...	300,000	30,000	300,000	30,000
3		1	A1	C000002	1028161233	엘지전자, LG...	500,000	50,000	500,000	50,000
4		1	A1	C000001	1048121131	삼성전자 Sam...	1,000,000	100,000	1,000,000	100,000
5		1	A1	C000001	1048121131	삼성전자 Sam...	1,000,000	100,000	1,000,000	100,000
6		1	A1	C000001	1048121131	삼성전자 Sam...	75,000,000	7,500,000	75,000,000	7,500,000
7		1	A1	C000001	1048121131	삼성전자 Sam...	99,900,000	9,990,000	99,900,000	9,990,000
8		1	A1	C000002	1028161233	엘지전자, LG...	198,200,000	19,820,000	198,200,000	19,820,000

Objective of this form:

- This program compares the created ERP documents and Tax agency's data in the VAT report table

Selection criteria

- Income Date: It is income date.
- Output Class: It is an identifier to separate the data between sales data and purchase data.

Output section:

- Classification: If ERP data and Tax agency's data are consistent, the classification will be filled as green color. If there are ERP data and there are not Tax agency data, this will be filled as yellow color. If there are Tax agency data and there are not ERP data, this will be filled as red color.
- Evidence Date: It is the evidence document's date.
- Evidence Number: It is ERP's evidence number.
- Tax Agency Evidence Number: It is Tax Agency's evidence number.
- Tax Code: The identifier that the tax information of taxable or not, tax rate, and related tax report.
- Customer/Supplier: It is customer's code or supplier's code.
- Business Number: It is an identifying number for a company in Korea.
- Amounts: It is ERP's amounts.
- Tax: It is ERP's tax amounts.
- Amounts (Tax Agency): It is Tax agency's amounts.
- Tax (Tax Agency): It is Tax agency's tax amounts.

2.2.1.4. Create VAT Data File for Credit Card Related Invoices

Create VAT Data File for Credit Card Related Invoices ×

Year: 2016

Submit Date: 6/1/2016 ~ 6/30/2016

Document Date: 6/9/2016

Directory:

Export

Submitter Card Sales Card Sales

Classification	sYear	6 Month Type	Month Number In 6 Month	Business Number	Business Names	Submitter Name	Business Number	Submit Date	Blanks
1 HL	2016	1	6	1233132570	리컨설팅...	이태희...	1234561234567	20160609	

Submitter Card Sales Card Sales

Classification	Year	6 Month Type	Month Number In 6 Month	Business Number	Card Class	Card Number	Business Number	Number Of Transactions	Display Of Negative N
1 DL	2016	1	6	1233132570	1	4512-3111-...	1233134512	000000001	
2 DL	2016	1	6	1233132570	1	4512-3111-...	3128112345	000000001	

Note: Name of the 3rd tab should be "Card Purchase Sum".

Submitter Card Sales Card Sales

Classification	Year	6 Month Type	Month Number In 6 Month	Business Number	Number of Data	Number Of Transactions	Display Of Negative...	Amounts	Displ ay...	Tax
1 TL	2016	1	6	1233132570	0000002	000000002		00000000150000		0000000000151

Objective of this form:

- It is to make credit card VAT data in the text file format from VAT report table

Selection criteria:

- Submit Date: It is the evidence document's date.
- Document Date: It is the date that this document is written.
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section:

- Classification: This report consists of 3 parts. So the first classification is HL(Header Record), the second is DL(Data Record), and the third is TL(Tail Record).
- 6 Month type: Tax payment in Korea should be done by 6 month cycle so this is an identifier of which cycle in a year.
- Month number in 6 month: This is the serial number of month in 6 month cycle.
- Submitter name: This is the name who submitted this file.
- Business Number: It is an identifying number for a company in Korea.
- Submit Date: It is the evidence document's date.
- Display of Negative number: If the value is 0 or positive, this field is blank. If the value is negative, this field is minus.

Output Data File Format:

- The below field listing is for the VAT table "zkr_vat_report_mst" layout, not report/output layout. And all relevant VAT reports like credit card, export, non-taxable, and taxable report have their own report layout. The explanations for the layout are in the individual "output section"

respectively.

2.2.1.5. Create VAT Data File for Export Invoices

Create VAT Data File for Export Invoices ×

Year: 2016
Submit Date: 6/1/2016 ~ 6/30/2016
Document Date: 6/9/2016
Directory: Export

Basic Information Summary Data

Classification	Export Report...	Report...	Business Number	Business Names	Submitter Name	Site Location	Business Type	Industry Type	Document Date	Submit Date	Blanks
1▶ A	201606	1	1233132570	리컨설팅...	이태희...	서울시 영등...	전자제품판매...	도소매,임대...	2016060120160630	20160609	

Basic Information Summary Data

Classification	Export Report...	Report...	Business Number	Number Of Items	Sum of Foreign Currency Amounts	Sum Of Korean Won Amounts	Number Of Items-Goods	Foreign Currency Amounts-Goods	Korean Won Amounts-Goods	Number Of Other Items	Forei Amoi
1▶ B	201606	1	1233132570	0000002	000000000000.00	000000000030000	0000002	000000000000.00	000000000030000	0000000	0000

Basic Information Summary Data

Classification	Export Report...	Report C...	Business Number	Number	Export Report No	Shipment Date	Currency Codes	Currency	Sum of Foreign Currency Amounts	Sum Of Korean Won Amounts	Blanks
1▶ C	201606	1	1233132570	0000001		20160606	USD		000000000000.00	000000000010000	
2	C	201606	1	1233132570	0000002	수출123456	20160604	USD	000000000000.00	000000000020000	

Objective of this form:

- It creates the export VAT data file according to the Tax agency's format.

Selection criteria:

- Submit Date: It is the evidence document's date.
- Document Date: It is the date that this document is written on.
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section:

- Classification: This report consists of 3 parts. So the first classification is A(Cover Record), the second is B(Summary Record), and the third is C(Data Record).
- Export Report Year/Month: The year/month that the export is happened.
- Report Class: It is the length of submit data's periods.
- Business Number: It is an identifying number for a company in Korea.
- Business Type: It is a company-classifying method in Korea, especially sales ways like wholesale or retail.
- Industry Type: It is a classifying method for a company in Korea, especially sales items like Japanese food or Western food.
- Document Date: It is the date that this document is written on.
- Submit Date: It is the evidence document's date.
- Number of Items: It is "Number of Goods" plus "Number of Other items".
- Number of Goods: It is the number of exported goods.
- Number of Other items: It is the number of exported other items like services.

2.2.1.6. Create VAT Data File for Non-Taxable Invoices

Create VAT Data File for Non-Taxable Invoices

Year: 2016
 Submit Date: 6/1/2016 ~ 6/30/2016
 Document Date: 6/9/2016
 Directory:

Submitter	Obligation to Submit	Non-Electronic Sales Tax Summary	Non-Electronic Sales Tax	Electronic Sales Tax Summary	Non-Electronic Purchase Tax Summary
1 A	123	20160609	2	1233132570	리컨설팅... 1234561234567 이태희... 서... 02-1234... 00001 101

Submitter	Obligation to Submit	Non-Electronic Sales Tax Summary	Non-Electronic Sales Tax	Electronic Sales Tax Summary	Non-Electronic Purchase Tax Summary
1 B	123	000001	1233132570	리컨설팅... 이태희... 서울시 영등포구 영등포 6동 12-123...	

Submitter	Obligation to Submit	Non-Electronic Sales Tax Summary	Non-Electronic Sales Tax	Electronic Sales Tax Summary	Non-Electronic Purchase Tax Summary
1 C	17	1	2	123	000001 1233132570 2016 20160601 20160630 20160609 000001 000001 000000000500000 000001 000001 0000000...

Submitter	Obligation to Submit	Non-Electronic Sales Tax Summary	Non-Electronic Sales Tax	Electronic Sales Tax Summary	Non-Electronic Purchase Tax Summary
1 D	17	1	2	123	000001 1233132570 1028161233 열지전자, L... 00001 000000000500000

Submitter	Obligation to Submit	Non-Electronic Sales Tax Summary	Non-Electronic Sales Tax	Electronic Sales Tax Summary	Non-Electronic Purchase Tax Summary
1 E	17	1	2	123	000001 1233132570 2016 20160601 20160630 20160609 000001 000001 000000000100000 000001 000001 0000000...

Submitter	Obligation to Submit	Non-Electronic Sales Tax Summary	Non-Electronic Sales Tax	Electronic Sales Tax Summary	Non-Electronic Purchase Tax Summary
1 C	18	1	2	123	000001 1233132570 2016 20160601 20160630 20160609 000002 000003 000000000730000

Non-Electronic Sales Tax Summary	Non-Electronic Sales Tax	Electronic Sales Tax Summary	Non-Electronic Purchase Tax Summary	Non-Electronic Purchase Tax	
1 D	18	1	2	123	000001 1233132570 미성상사... 00001 000000000300000
2 D	18	1	2	123	000002 1233132570 4018187123 동부농산... 00002 000000000430000

Non-Electronic Sales Tax	Electronic Sales Tax Summary	Non-Electronic Purchase Tax Summary	Non-Electronic Purchase Tax	Electronic Purchase Tax Summary	
1 E	18	1	2	123	000001 1233132570 2016 20160601 20160630 20160609 000001 000002 000000000600000

Objective of this form:

- It is to make the non-taxable data using VAT table according to Korean IRS text file format.

Selection criteria:

- Submit Date: It is the evidence document's date.
- Document Date: It is the date that this document is written on.
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section

- Classification: This report consists of 8 parts. So the first classification is A (Submitter information), the second is B(Submit Obligator Information), and the others are for detailed data.
- Tax agency code: It is Korean Tax agency office's code.
- Submitter type: It is a predefined letter by Tax Agency, 2.
- Korean letter code: It is a predefined letter by Tax Agency, 101.
- Tax type: It is a predefined letter by Tax Agency, 17.
- GI type: It is to identify a period ("GI"), 1 or 2.
- Biz Authority No.: It is a tax authority number.
- Reverted Year: It is a year that tax is reverted on.

2.2.1.7. Create VAT Data File for Taxable Invoices

Create VAT Data File for Taxable Invoices

Year: 2016
 Submit Date: 6/1/2016 ~ 6/30/2016
 Document Date: 6/9/2016
 Directory: Export

Header	Non-Electronic Sales Tax	Non-Electronic Sales Tax Summary	Non-Electronic Purchase Tax	Non-Electronic Purchase Tax Summary	Electronic Sales Tax S					
	Classification	Business Number	Company Name	Submitter Name	Site Location	Business Type	Industry Type	Document Date	Submit Date	Blanks
1	7	1233132570	리컨설팅...	이태희...	서울시 영등포구 영등포 6동 12-123...	전자제품판매...	도소매,임대...	160601160630	160609	

Header	Non-Electronic Sales Tax	Non-Electronic Sales Tax Summary	Non-Electronic Purchase Tax	Non-Electronic Purchase Tax Summary	Electronic Sales Tax S						
	Classification	Business Number	Number	Partner Business Number	Partner Name	Partner Business...	Partner Industry Type	Number Of Tax Receipts	Blanks	Amounts	Tax Ar
1	1	1233132570	0001	1028161233	엘지전자, L...	제조업...	전자제품도산...	0000001	00	0000000400000	00000
2	1	1233132570	0002	1458012345	영풍소재...	제조서비스...	전자부품도매...	0000002	00	0000000400000	00000

Header	Non-Electronic Sales Tax	Non-Electronic Sales Tax Summary	Non-Electronic Purchase Tax	Non-Electronic Purchase Tax Summary	Electronic Sales Tax S			
	Classification	Business Number	Sum of Partners	Number Of Tax Receipts(Total)	Amounts(Total)	Tax Amounts(Total)	Number Of Partners(Business)	Number Of Tax Receipts
1	3	1233132570	0000002	0000003	0000000400000	0000000400000	0000002	0000003

Header	Non-Electronic Sales Tax	Non-Electronic Sales Tax Summary	Non-Electronic Purchase Tax	Non-Electronic Purchase Tax Summary	Electronic Sales Tax S						
	Classification	Business Number	Number	Partner Business Number	Partner Name	Partner Business type	Partner Industry type	Number Of Tax Receipts	Blanks	Amounts	Tax Ar
1	2	1233132570	0001	2308112398	미래산업...	제조도매업...	전자유통...	0000001	00	0000000300000	00000
2	2	1233132570	0002	4018187123	동부농산...	농수산업	농수산품유...	0000003	00	00000001750000	00000
3	2	1233132570	0003	3218132570	현대오일뱅크...	원유정제업...	유류판매제...	0000002	00	00000006200000	00000

Header	Non-Electronic Sales Tax	Non-Electronic Sales Tax Summary	Non-Electronic Purchase Tax	Non-Electronic Purchase Tax Summary	Electronic Sales Tax S			
	Classification	Business Number	Sum Of Partners	Number Of Tax Receipts(Total)	Total Amounts	Total Tax Amounts	Number Of Partners(Business)	Number Of Tax Receipts
1	4	1233132570	0000003	0000006	000000008250000	000000008250000	0000003	0000006

Header	Non-Electronic Sales Tax	Non-Electronic Sales Tax Summary	Non-Electronic Purchase Tax	Non-Electronic Purchase Tax Summary	Electronic Sales Tax Summary			
	Classification	Business Number	Sum Of Partners	Number Of Tax Receipts(Total)	Total Amounts	Tax Amounts(Total)	Number Of Partners(Business)	Number Of Tax Receipts
1	5	1233132570	0000002	0000008	000000376100000	000000376100000	0000002	0000008

Header	Non-Electronic Sales Tax Summary	Non-Electronic Purchase Tax	Non-Electronic Purchase Tax Summary	Electronic Sales Tax Summary	Electronic Purchase Tax Summary			
	Classification	Business Number	Sum Of Partners	Number Of Tax Receipts(Total)	Total Amounts	Total Tax Amounts	Number Of Partners(Business)	Number Of Tax Receipts
1	6	1233132570	0000004	0000009	000000003000000	000000003000000	0000004	0000009

Objective of this form:

- It is to create Text File Taxable (Invoice) Report using VAT report table

Selection criteria:

- Submit Date: It is the evidence document's date.
- Document Date: It is the date that this document is written on.
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section:

- Classification: This report consists of 7 parts. So the first classification is 7 (Header Record) and the other 1~6 are for detailed data.
- Partner Business type: It is a company-classifying method in Korea, especially sales ways like wholesale or retail.
- Partner Industry type: Industry Type: It is a classifying method for a company in Korea, especially sales items like Japanese food or Western food.
- Wine Industry: It is to check if this data is for a wine company or not.

Additional Notes

- Q: Is it 1 data file or 4 data files to be generated for VAT Tax data?
• **A: 4 Data file**

- Q: How is the name of the file generated? Does it have to follow certain specific format, e.g. including the Tax Type and date information in the name?
• **A: National Tax Office rule**

- Q: Can users regenerate the file as many times as they need?
• **A: NO only 1 time per 3 month**

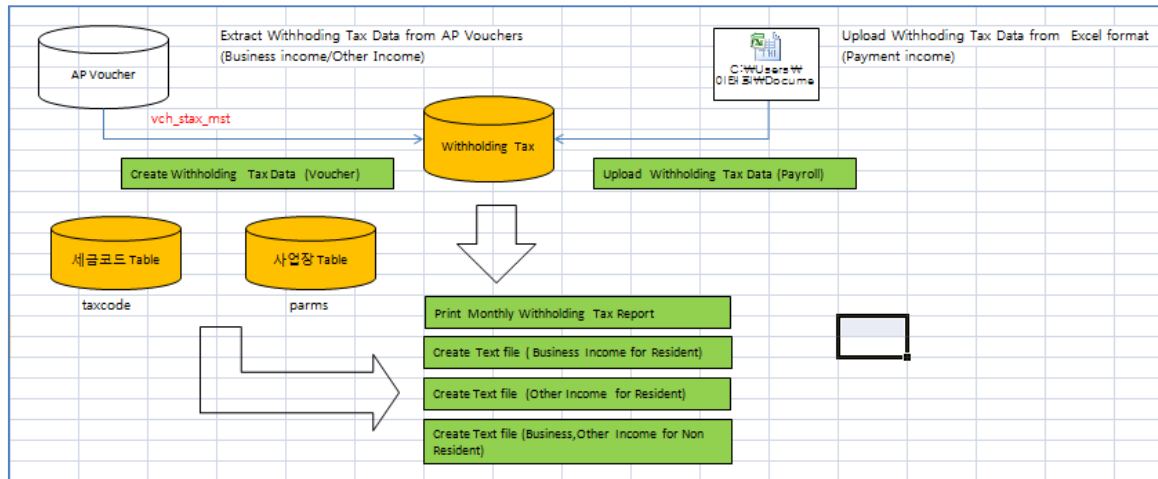
- Q: What if users generate a file, then post more transactions, and generate this again. Would it create 2 data files with the same name and different content?
• **A: 4 file different file Name**

- Q: Where the file should be saved to? Users specify a folder on the form?
• **A: C:\ers folder**

- Is the report for Non Electronic Invoice only?
• **A: use both type (Electronic and Non Electronic type)**

- Q: How to tell which customers' invoices should generate Electronic and Non-Electronic invoices? By Customer Types or Tax Code?
- A: **Tax code**

2.2.2. Withholding Tax



2.2.2.1. Create Withholding Tax Data (Voucher)

[Create Withholding Tax Data \(Voucher\)](#) * [Create VAT Data File for Export Invoices](#) [Compare Tax Data With Tax Agency Data](#) [Create VAT Data File for Credit Card Related Invoices](#)

Company Code: Site: Year:
 Submit Date: -

Evidence Number	Evidence Date	Residence	Foreigners	Tax Code	Business Number	People Number	Business Names	Location	Representative Business Code	Payment Year	Number of Payment	Income Amounts	Payment Amounts	Income Tax	Local Income Tax

Objective of this form:

- It is to transfer of AP Income Tax Data into Withholding Tax Reporting Table.

Selection criteria

- Company code: It is a site group in the site group form. (We needed a company code as a legal entity but there was not it in Infor ERP. We thought the site group concept was similar with company code. So we adopted the site group as company code.)
- Submit Date: It is the evidence document's date.

Output section

- Evidence Number:
- Residence: 1 is resident, 2 is non-resident.
- Foreigners: 1 is a native, 2 is foreigner.
- Payment Year: It is income-paid year.
- Income Tax: It is income tax levied by Central government.

- Local Income Tax: It is income tax levied by local government.

2.2.2.2. Upload Withholding Tax Data (Payroll)

Upload Withholding Tax Data (Payroll) ×

Year: 2016 Income Date: 7/31/2016

Directory:

Year	YearMonth	Evidence Date	Income class	No. Of Persons	Amounts	Income Tax
------	-----------	---------------	--------------	----------------	---------	------------

Objective of this form:

- It is to make income tax data according to predefined format and upload them into ERP.

Selection criteria

- Company code: It is a site group in the site groups form.(We needed a company code as a legal entity but there was not it in Infor ERP. We thought the site group concept was similar with company code. So we adopted the site group as company code.)
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section

- Evidence Date: It is an evidence document's date.
- Income Class: It is an identifier that what kind of withholding tax. For example, 1 is labor-monthly tax and 4 is labor-yearly tax.
- No. Of Persons: the number of employee

Upload Data File Format: The below layout is for a withholding tax-payroll table, not the uploading file format.

The uploading excel format is below.

Excel
Site
Income date
Income class
1: Earned income -Brief tax amounts / 2: Earned income -Interim resignation /
3: Earned income -Daily work / 4: Earned income -Yearly settlements /
5: Resignation income
Nr. of persons
Income amounts
Income tax
Local Income tax

* For example, the "Site" field of excel match the "Busite" field of withholding tax table.

This data is generated from payroll system that has the income data and income tax data. If the customer does not use the HR module and prefers to use 3rd party product, this can interface the HR data using Excel for example. In this case we would need this type of function.

2.2.2.3. Create Data File for Business and Other Income for Non-Resident

Create Data File for Business and Other Income for Non-Resident

Year: 2016
 Submit Date: 7/1/2016 ~ 7/31/2016
 Document Date: 6/9/2016
 Directory: [] Export

Record Class	Data Class	Tax Office	Submitter	Submit Date	Tax Agent	Home Tax ID	Tax Program	Business Number	Business Names	Department In Charge	Person in Charge	Te
1 A	50	123	20160609	2		HOMETAXID	9000	1233132570	리컨설팅...	세무회계팀	이재준	82

Record Class	Data Class	Tax Office	Number	Business Number	Business Name	Address	Yearly Income	Number of Yearly	Yearly Payment Amounts	Yearly Total Income	Income Tax
1 B	50	123	000001	1233132570	Lee Consulting...	12-123, Youngdungpo 6 Dong,...	000001	000001	000000000001000	000000000001000	000000000000040

Record Class	Data Class	Tax Office	Serial Number	Biz Authority No.	Resident Reg. Number	Name	Location	Nation Code	Nation ally...	Income Class	Inco m...	Payme nt Year	Payment Date	P a...	Payment Amount
1 C	50	123	000001	1233132570				KOR...	2	12	2016	2016	20160701	0	0000000001000

Objective of this form:

- It is to create text file (business and other income form non-resident) from withholding report table.

Selection criteria

- Company code: It is a site group in the site groups form.(We needed a company code as a legal entity but there was not it in Infor ERP. We thought the site group concept was similar with company code. So we adopted the site group as company code.)
- Submit Date: It is the evidence document's date.
- Document Date: It is the date that this document is written on.
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section

- Record Class: A is for submitter's information, B is for submit obligator's information, and C is for data record.
- Data Class: It is a predefined number, 50.
- Tax Office Class: It is a tax office code.
- Submitter Class: It is a predefined number, 2.
- Home Tax ID: It is a Korean National Tax Agency's website ID, which is used to download company's tax data.
- Submit Obligator: It is a person who should submit the tax data.

Output Data File Format:

- The below layout is for tax report table layout, not report or file format. So the other withholding data files have its own format and they are in this document's sample report layout. The explanations are in the "Output section" of this part.

2.2.2.4. Create Data File for Business Income for Resident

Create Data File for Business Income for Resident

Year: 2016

Submit Date: 7/1/2016 ~ 7/31/2016 Document Date: 6/9/2016

Directory:

Record Class	Data Class	Tax Office	Submission Date	Submitter	Tax Agent	Home Tax ID	Tax Program	Business Number	Business Name	Department In Charge	Person in Charge	Telephone In Charge	Submit Obligor	Blanks
1	A	24	123	20160609	2	HOMET...	9000	1233132570	리컨설팅...	세무회계팀...	이재준...	82-2-1234-5679	00001	

Record Class	Class	Tax Office	Number	Business Number	Business Names	Year Pay Count	Year Give Count	Year Pay Amount	Income Tax	Local Income Tax	Total Special Tax	Small Sum Year Count
1	B	24	123	000001	1233132570	리컨설팅...	000001	0000000001	0000000000001000	0000000000000040	0000000000000004	0000000000

Record Class	Class	Tax Office	Number	Business Number	Resident Reg. Number	Representative	Business Number	Business Names	Residence	Foreigners	Business C...	Year	Paym ent...	Number Of Pay...	Paym ent...	Payment Amounts
1	C	24	123	0000001	1233132570	7012111455612	김사업...	김사업...	1	1	123	2016	2016	0001	0	000000000100

Objective of this form

- It is to create text file (business income for resident) from withholding report table.

Selection criteria

- Company code: It is a site group in the site groups form.(We needed a company code as a legal entity but there was not it in Infor ERP. We thought the site group concept was similar with company code. So we adopted the site group as company code.)
- Submit Date: It is the evidence document's date.
- Document Date: It is the date that this document is written on.
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section

- Record Class: A is for submitter's information, B is for submit obligator's information, and C is for data record.
- Data Class: It is a predefined number, 24.
- Tax Office Class: It is a tax office code.
- Submitter Class: It is a predefined number, 2.
- Home Tax ID: It is a Korean National Tax Agency's website ID, which is used to download company's tax data.

2.2.2.5. Create Data File for Other Income for Resident

Create Data File for Other Income for Resident ✕

Year:

Submit Date: ~ Document Date:

Directory:

Submitter	Submit Obligor Information	Income
1▶ A	23 123 20160609 2	HOMETAXID 9000 1233132570 리컨설팅... 세무회계팀 이재준 82-2-1234-5679 01

Submitter	Submit Obligor Information	Income
1▶ B	23 123 000001 1233132570	리컨설팅... 000001 0000000001 000000000001000 000000000001000 000000000000030 000000000000003 000000

Submitter	Submit Obligor Information	Income
1▶ 16	2016 0001 0	0000000001000 0 0000000000000 0 0000000001000 03 0 0000000000030 0 0000000000003 0 0000000000033

Objective of this form:

- It is to create text file (other income form resident) from withholding report table.

Selection criteria

- Company code: It is a site group in the site groups form.(We needed a company code as a legal entity but there was not it in Infor ERP. We thought the site group concept was similar with company code. So we adopted the site group as company code.)
- Submit Date: It is the evidence document's date.
- Document Date: It is the date that this document is written on.
- Directory: It is a directory that a file is downloaded at or uploaded from.

Output section

- Record Class: A is for submitter's information, B is for submit obligor's information, and C is for data record.
- Data Class: It is a predefined number, 23.
- Tax Office Class: It is a tax office code.
- Submitter Class: It is a predefined number, 2.
- Home Tax ID: It is a Korean National Tax Agency's website ID, which is used to download company's tax data.

2.3. Reports

2.3.1. Print Monthly Withholding Tax Report

There is 1 report created for the Korean Localization:

Navigation menu:

- [-] Korea Localization
 - [+] Activities
 - [-] Reports
 - [x] Print Monthly Withholding Tax Report

Form fields:

Year: 2015 (dropdown)

Year/Month: 08/2016 (calendar icon)

Report Date: 8/24/2016 (calendar icon)

Buttons: Preview, Print

Objective of this form:

- It is to print a transition status report using withholding report Table and income tax Table.

Selection criteria:

- Reversion Year/Month: It is to an income-belonged period.
- Report Date:

Output Section:

1. Report Class: It is an identifier that it is a monthly, yearly tax or refund.
2. Reversion Year/Month: It is Year/month that this tax/income is belonged to.
3. Payment Year/Month: It is Year/month that an income is payed.
4. Number of Persons: The number of employee
5. Total payments: total amounts are paid by company
6. Prepaid Income tax and others
7. Prepaid Special tax
8. Prepaid Added tax (by some reasons)
9. Refunded tax in this month
10. Finally determined Income tax and others (plus Added tax)
11. Finally determined Special tax
12. Not refunded tax prior month
13. Already refunded requested tax
14. Balance (12-13)
15. General refund
16. Trust property

17. Other refunded tax
18. Adjusted target refunded tax (14+15+16+17)
19. Adjusted refunded tax sum
20. Carried forwarded refunded tax into next month (18-19)
21. Refund requested amounts

소득세법 시행규칙 [별지 제21호서식] <개정 2015.3.13.>				(10쪽 중 제1쪽)										
① 신고구분		[●] 원천징수이행상황신고서		② 귀속연월										
① 신고구분		[] 원천징수세액환급신청서		③ 지급연월										
매월	반기	수정	연말	소득	환급									
				차분	신청									
원천징수 의무자		법인명(상호)	삼성전자	대표자(성명)	이재용									
		사업자(주민) 등록번호	123-31-32570	사업장 소재지	서울 서초구 서초동									
				사업자등록번호	여, 부									
				전화번호	(02) 1234-1234									
				전자우편주소										
① 원천징수 명세 및 납부세액 (단위: 원)														
소득자	소득구분	코드	원천징수명세				⑤ 납부조정 환급세액	납부세액						
			소득지급 (과세 미입, 일부 비과세 포함)		징수세액			⑥ 소득세 등 (과세 포함)	⑦ 기타소득					
			⑧ 인입	⑨ 총지급액	⑩ 소득세 등	⑪ 법인소득 비납세	⑫ 가산세							
개인 · 거주자	배당소득	간이세액	A01	100,000,000	234,000									
		등도퇴사	A02	2	200,000	32,000								
		할증근로	A03	1	100,000	10,000								
		연말정산	A04	231	121,000,000	400,000								
		가산계	A10	465	221,300,000	676,000								
		연금계좌	A21											
		그 외	A22											
		가산계	A20											
		매월징수	A25	5	2,000,000	340,000								
		연말정산	A26											
	가산계	A30	5	2,000,000	340,000									
	연금계좌	A41												
	그 외	A42	2	1,000,000	200,000									
	가산계	A40	2	1,000,000	200,000									
	연금계좌	A48												
	공적연금(매월)	A45												
	연말정산	A46												
	가산계	A47												
	이자소득	A50												
	배당소득	A60												
지속해지 추정세액 등	A69													
비거주자 임대소득	A70													
법인 내·외국법인원천	A80													
수정신고(세액)	A90													
총 합 계	A99		472	224,300,000	1,211,000									
② 환급세액 조정 (단위: 원)														
전월 미환급 세액의 계산			당월 발생 환급세액			조정대상 환급세액			환급조정 환급세액		차월 미환급 환급세액		환급신청액	
⑬ 전월 미환급세액	⑭ 기환급 신청세액	⑮ 차감잔액 (⑬-⑭)	⑯ 일반 환급	⑰ 선택대상 (금융회사 등)	⑱ 그 밖의 환급세액 (금융회사 등 합병 등)	⑲ 조정대상 환급세액 (⑮+⑰+⑱)	⑳ 환급조정 환급세액	㉑ 차월 미환급 환급세액 (⑲-⑳)	㉒ 환급신청액					
원천징수의무자는 「소득세법 시행령」 제185조제1항에 따라 위의 내용을 제출하며 위 내용을 충분히 검토하였고 원천징수의무자가 알고 있는 사실 그대로를 정확하게 적었음을 확인합니다.						신고서 부표 등 작성 여부 부표(4~5쪽) 환급(7쪽~9쪽) 승계명세(10쪽)								
2015년 05월 10일						세무대리인								
신 고 인						이 원 천 (서명 또는 인)								
세무대리인은 조세전문자격자로서 위 신고서를 성실하고 공정하게 작성하였음을 확인합니다.						세무대리인 (서명 또는 인)								
서 초 세 무 서 장						귀 하								
210mm×297mm(백상지, 80g/㎡ (재결용품))														