

Guide - e-Tax (South Korea)

- **Default E-invoice setup:** In accordance with Korea e-Tax rules, the following rules would apply:
 - a. **Korea customers:** The charges subject to VAT 10% would be included in a 10% e-Tax, charges subject to VAT 0% (zero-rated) would be included in 0% e-Tax, and charges that are exempt from VAT or out of the scope of VAT would not be included within any e-Tax document.
 - b. **Foreign customers:** would not be issued any e-Tax regardless of the VAT treatment of services.
- **Tax type restriction:** Different tax types (VAT 0%, VAT 10%) cannot be combined into a single e-Tax invoice.
- **E-invoice approval process:** The E-invoice does not include an accept/deny function and is therefore auto-approved. If a customer identifies any incorrect details on the e-Tax, they should contact CX to raise a dispute.
- **Purpose of e-Tax:** The e-Tax is issued for billing purposes only, and receipt of the e-Tax issuance is not supported.