

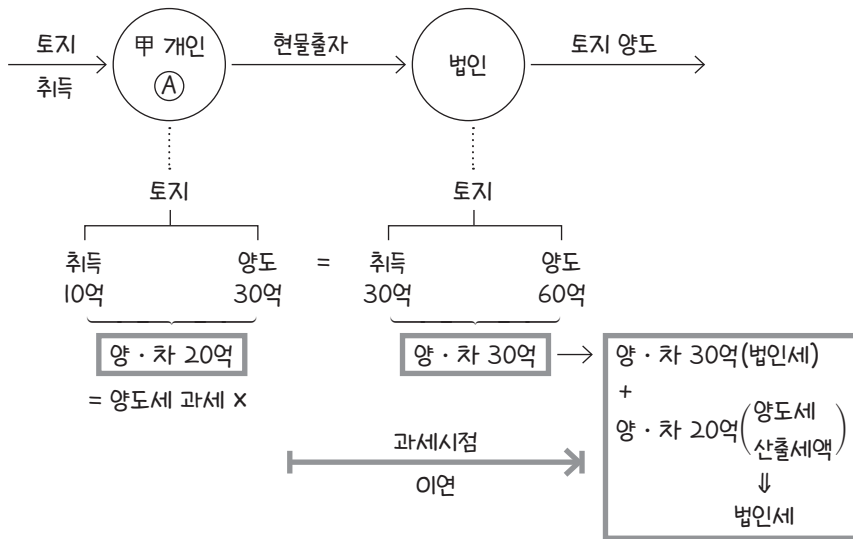
조세특례제한법

Chapter 01. 총설

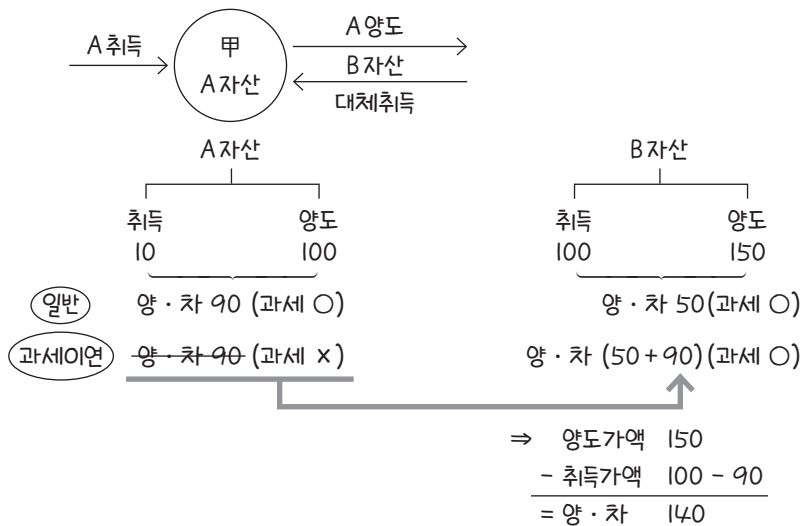
Section 01. 조세감면의 유형

□

i) 이월과세



ii)

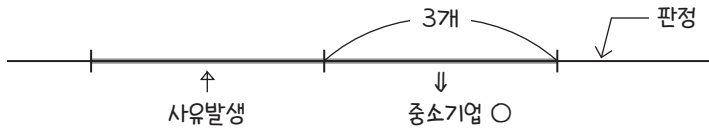


Chapter 02. 직접국세

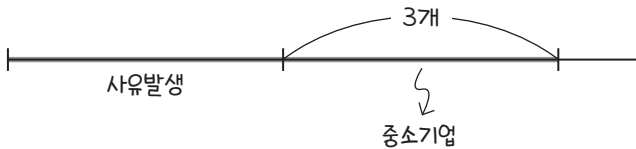
Section 이. 중소기업에 대한 조세특례

□ 유예기간

Ⓐ 업종 : 매출액 500억 ↓



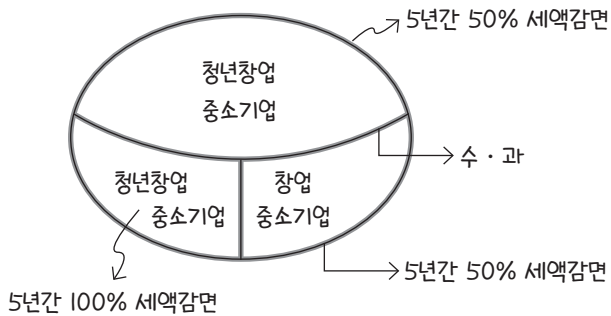
(Case 1) 중소기업 ○ → 중소기업 ×



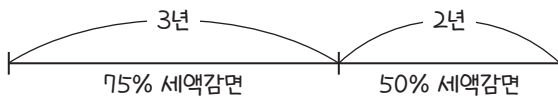
(Case 2) 중소기업 × → 중소기업 ○



□ 창업중소기업 등 세액감면



□ 신성장 서비스업 영위 기업



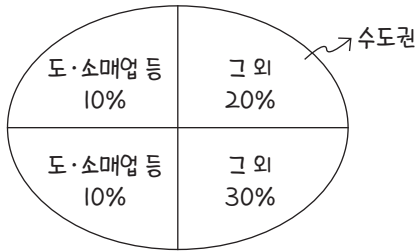
▷ 추가감면(+) = 고용증가율 × 50%

□ 판례

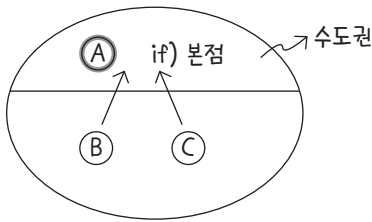
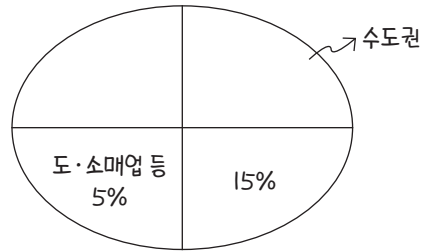
— + ⇒ 상쇄 = 사업 창출 효과 ×

□ 특별세액 감면

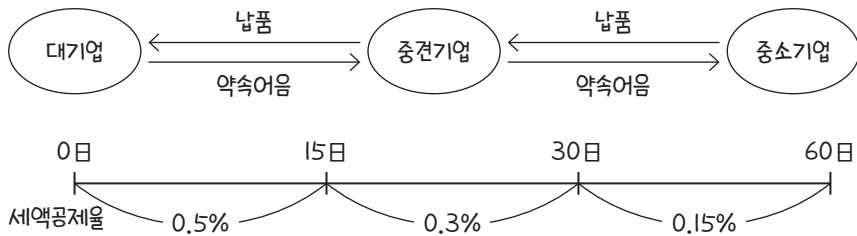
i) 소기업



ii) 중기업

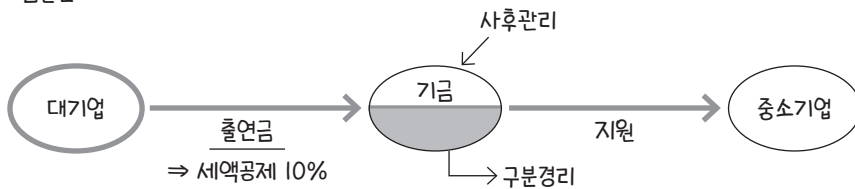


□

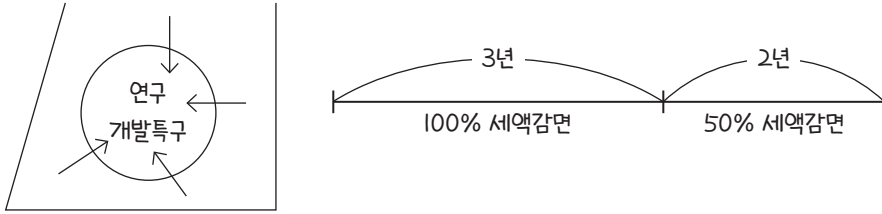


□ 기금출연 등

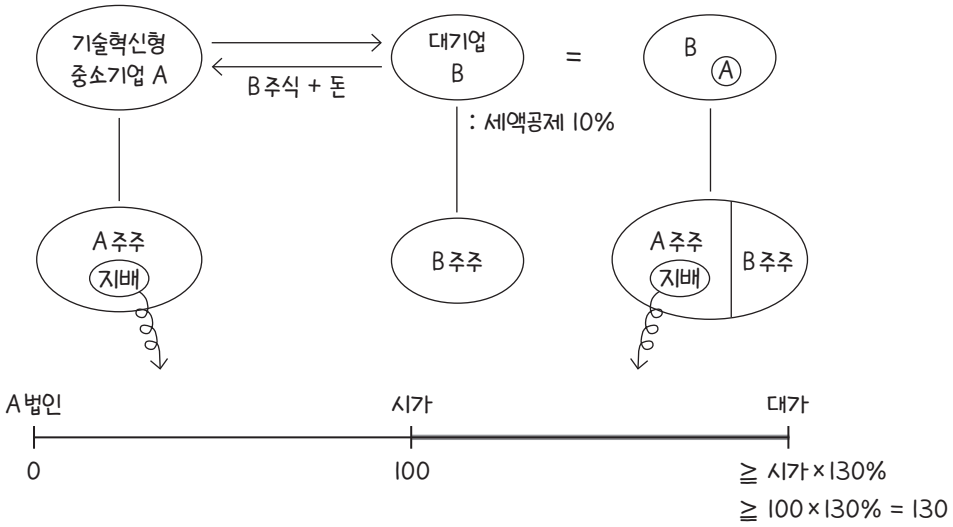
(1) 기금출연



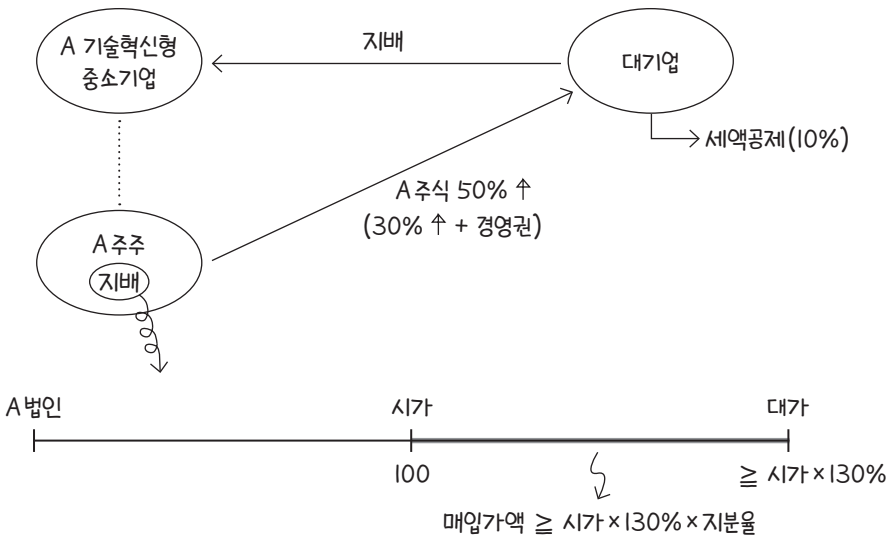
□



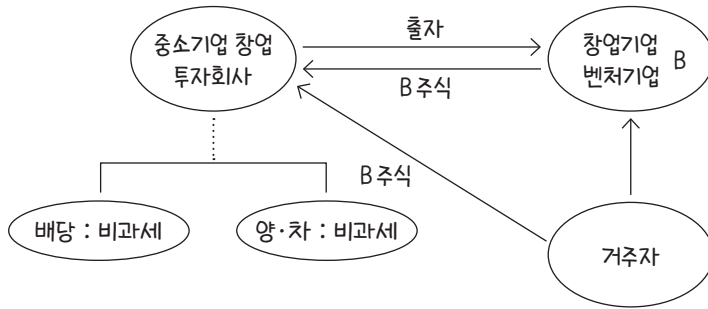
□



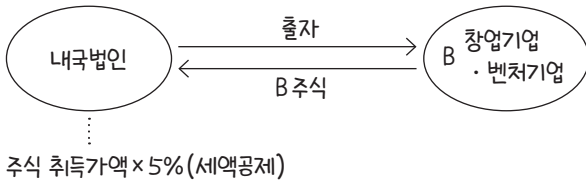
□



6 IMPACT 세법학 필기노트

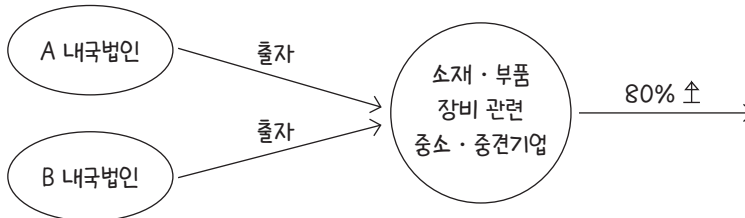


□ (순수) 투자

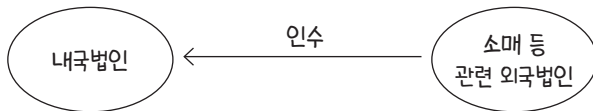


□

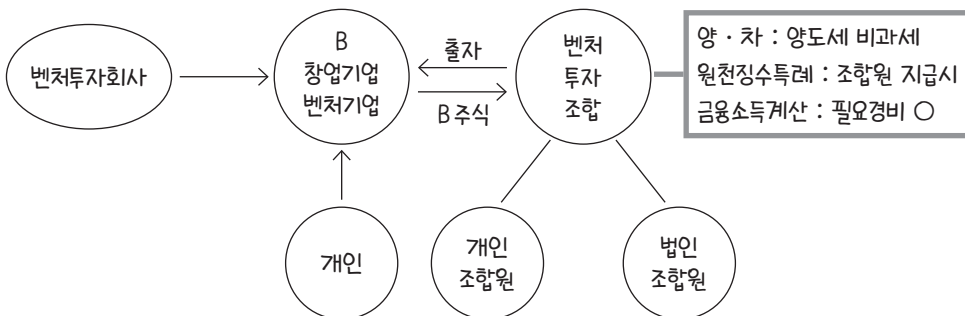
i) 세액공제(공동출자) : 주식 취득가액 × 5%



ii) 세액공제(인수) : Min(인수가액, 5천만원) × 5% (중견 : 7%, 중소 : 10%)



□

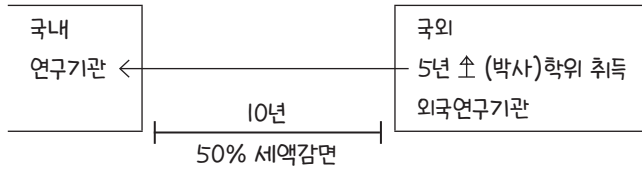


8 IMPACT 세법학 필기노트

□

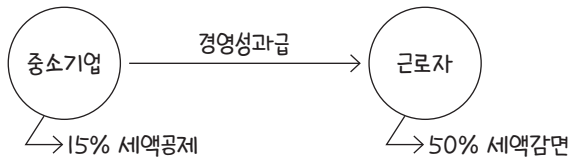
외국인 기술자 : 10년간 50% 세액감면

□



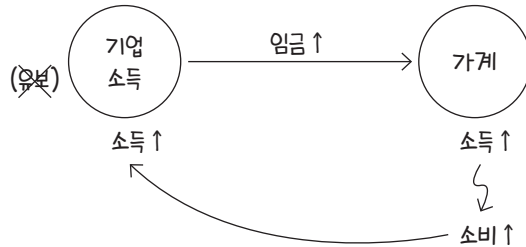
□

(고용감소 X)

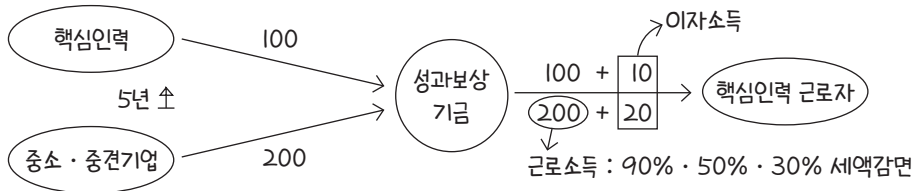


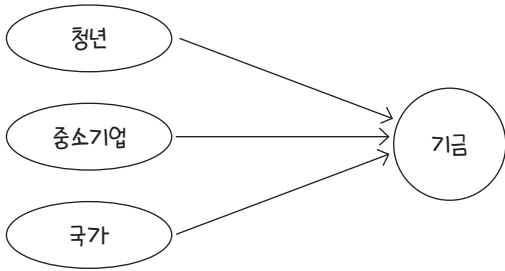
Section 04.2 고용지원을 위한 조세특례

□



□





□ 중소기업에 취업자에 대한 소득세 감면

{ 청년 : 5년간 90% 세액감면 } 한도 : 과세기간별로 200만원
 { 그 외 : 3년간 70% 세액감면 }

□ 고용유지 중소기업

	전기	당기
매출액	2,000억	1,000억
상시 근로자 수	100명	100명
임금	4,000만원	2,000만원

임금감소분 × 10% + 임금보전분 × 15%

□ 이론형 문제

- 위배 { (1) 취지 : 제목 유도
 (2) ★요건
 (3) 특례 내용
 (4) 사후 관리

□ 사례형 문제

I. 문제 제기 = 쟁점(물음)

II. 관련 법령

III. 판례 →

엄격해석 원칙
과세형평
목적론적 해석(취지)
⋮

IV. 사례 적용

1. 사실관계(2~4줄)

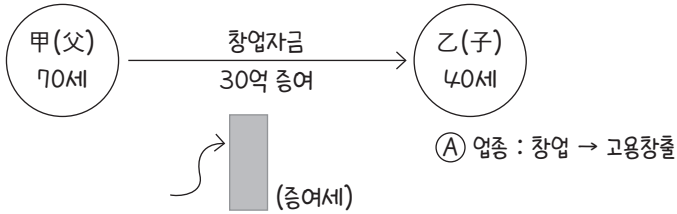
↳ 논거!

2. 요건 검토

V. 결어 : 1~2줄

Section 05. 기업구조조정을 위한 조세특례

□



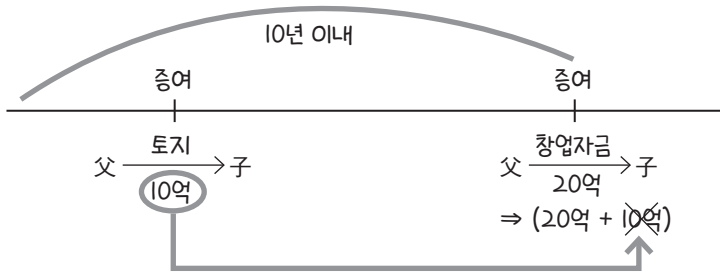
① 증여세 = (30억 - 0.5억) × 세율(10%~50%) = 10.2억

② 상속세 = (30억 - 5억) × 세율 = 8.4억

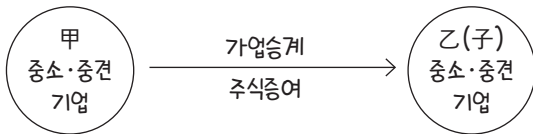
③ 특례 규정

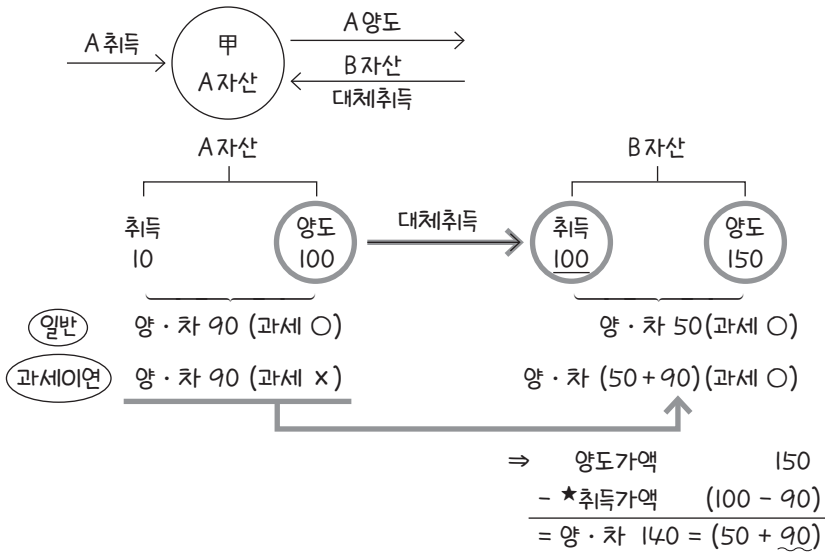
$$\left\{ \begin{array}{l} \triangleright \text{증여시} \Rightarrow \text{증여세} = (30\text{억} - 5\text{억}) \times 10\% = 2.5\text{억} \\ \triangleright \text{상속시} \Rightarrow \text{상속세} = (0 + 30\text{억} - 5\text{억}) \times \text{세율} - 2.5\text{억} = 5.9\text{억} \end{array} \right\} \text{④ } 8.4\text{억}$$

(정산) (기간과 관계없이)

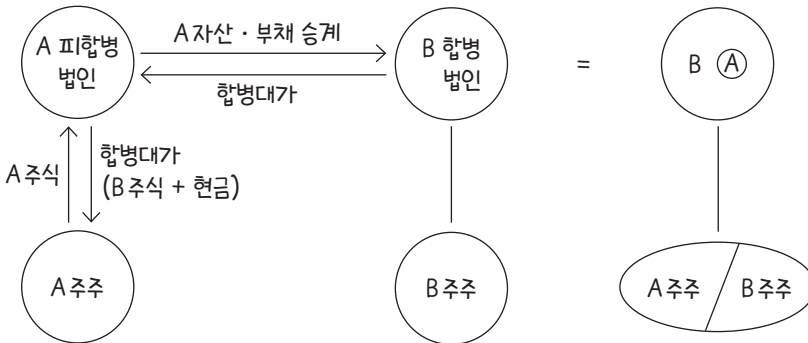


□

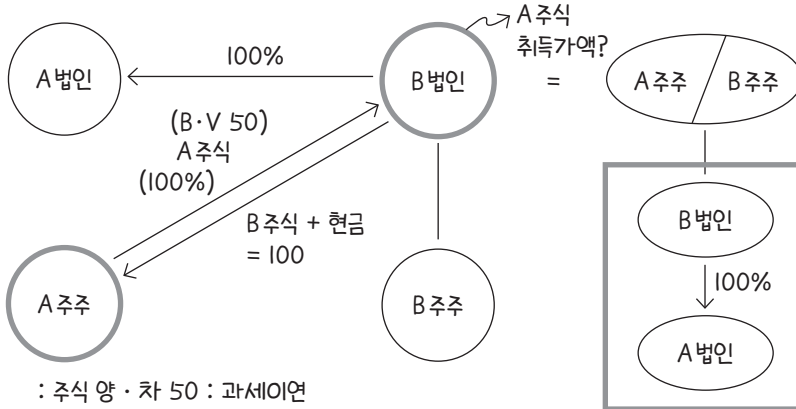


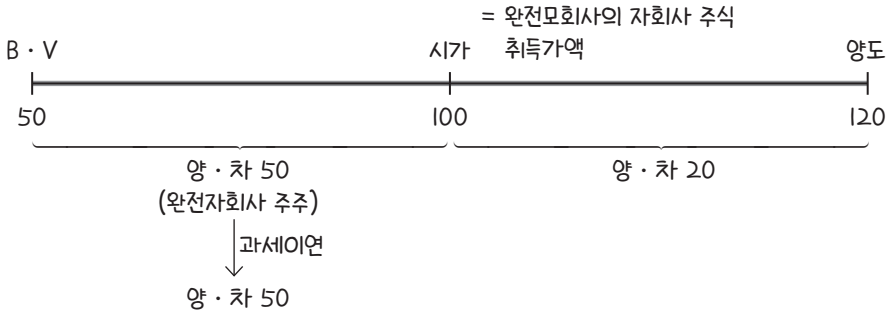


□ 합병(적격합병) ⇒ 과세이연

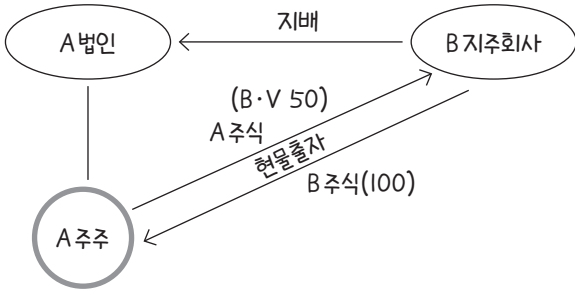
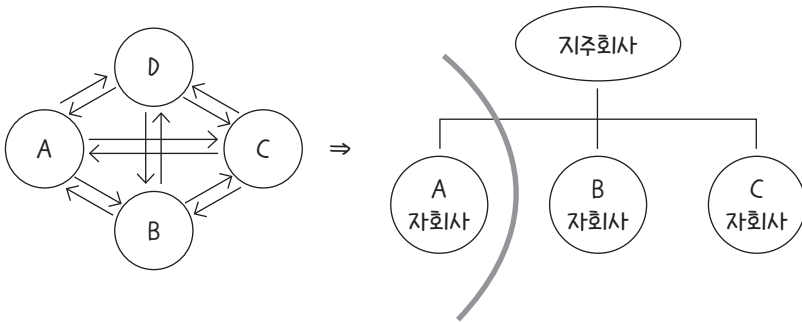


□ 주식의 포괄적 교환 · 이전

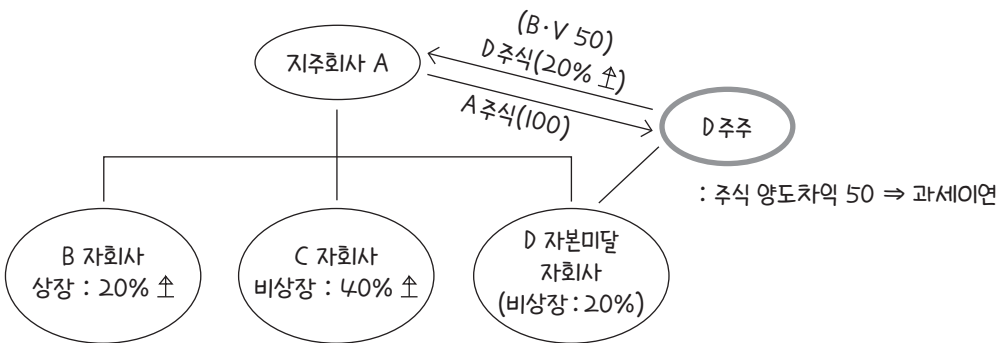




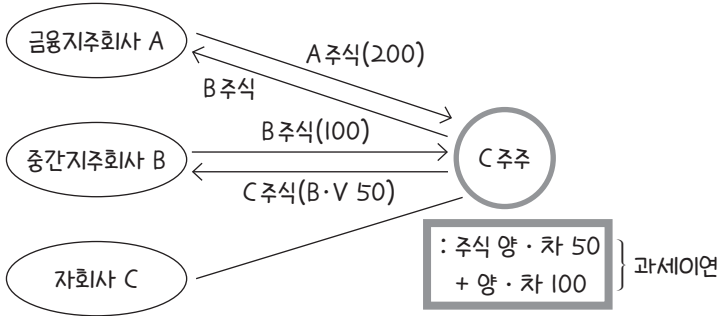
□ 지주회사 설립



: 주식 양도차익 50 ⇒ 과세이연

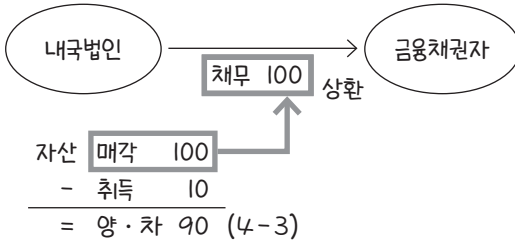


□

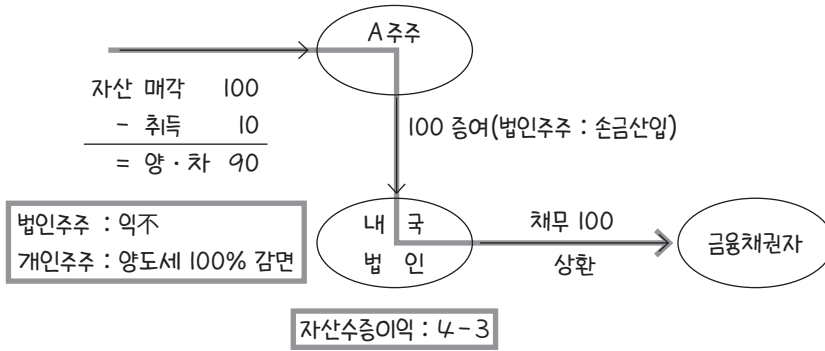


□ 재무구조 개선

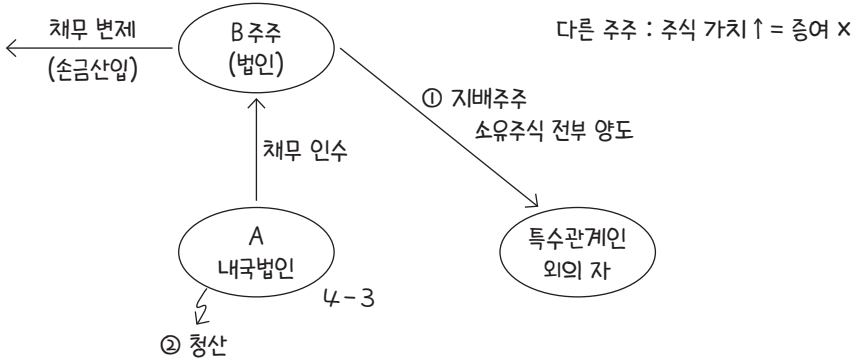
▷ 내국법인 금융채무 상환을 위한 자산매각



□ 주주 등의 자산양도~



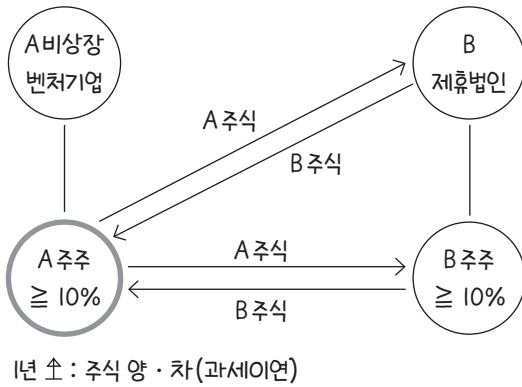
□ 채무의 인수·변제



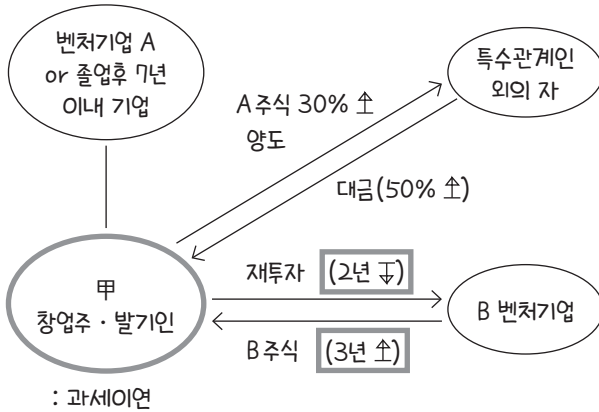
□ 재무구조개선계획 등에 따른 기업의 채무면제액



□ 전략적 제휴

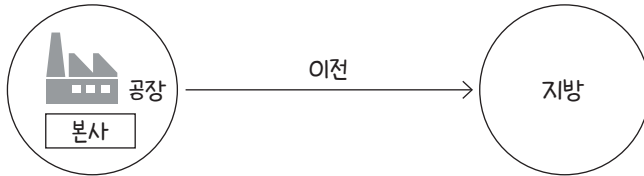


□ 기업매각 후 벤처기업 등 재투자



Section 06. 지역 간의 균형개발을 위한 조세특례

□ 지방이전

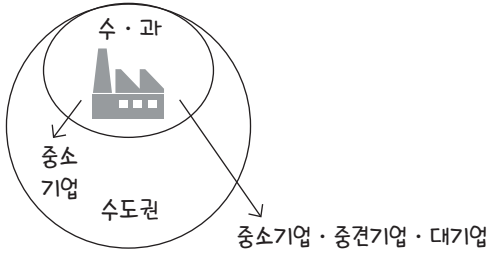


<1> 자산 양도 100 → 취득 100
 - 취득 10
 = 양·차 90
 법인 : 3-3 5-5
 개인 : 과세이연, 3-3

<2> 7년(10, 5년) 3년(2년)
 100% 세액감면 50% 세액감면

100% 세액감면		+	50% 세액감면	
i)	5년			2년
ii)	7년			3년
iii)	10년			2년

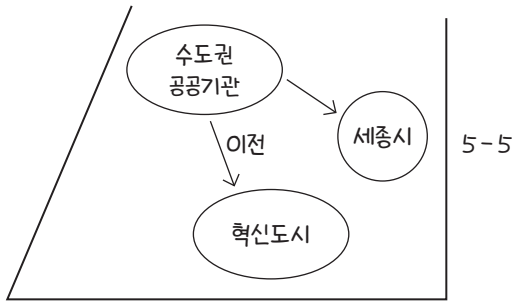
□



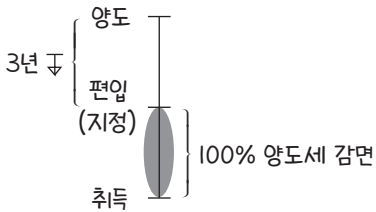
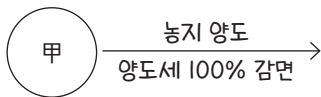
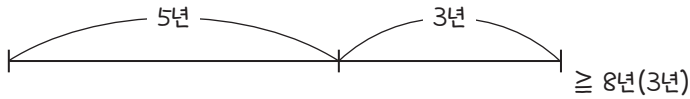
▷ 토지

	재산세	종합부동산세
분리과세대상	○	→ X
별도합산과세대상	○	○
종합합산과세대상	○	○

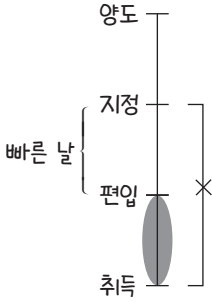
□



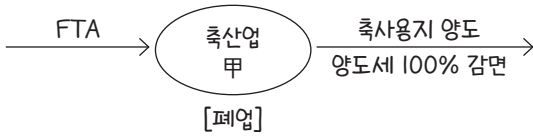
□ 자경농지



□ 판례

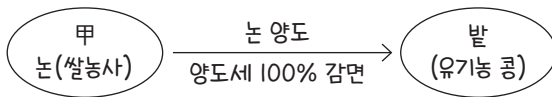


□ 축사용지

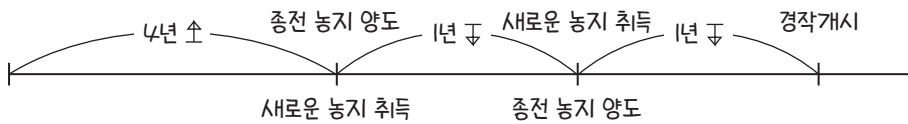


□

대 토 지 체 취득하는



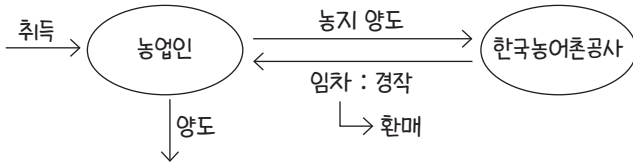
▷ 종전 농지



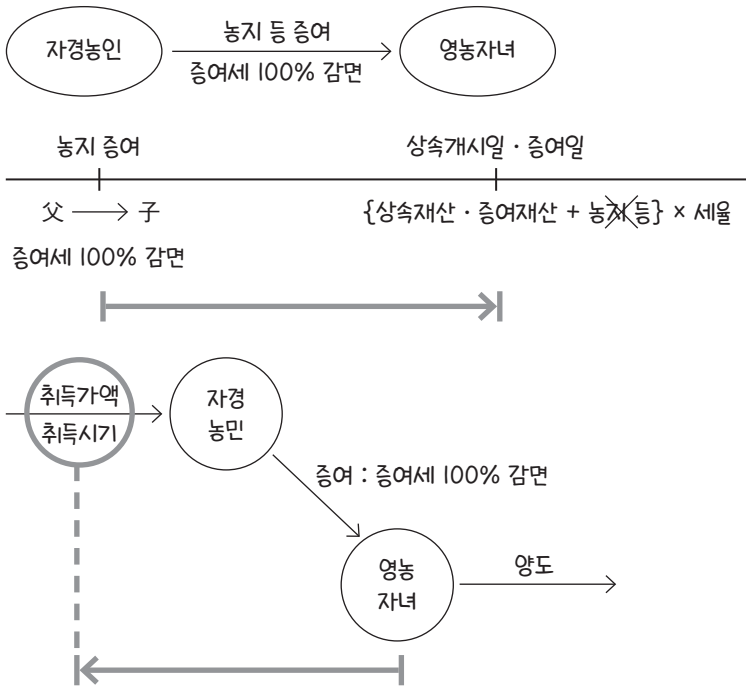
▷ 종전 농지 + 새로운 농지 ≥ 8년

▷	$\frac{\text{종전 농지}}{3,000\text{㎡} \times \frac{2}{3} = 2,000\text{㎡}}$	\leq	$\frac{\text{새로운 농지}}{\text{면적}}$
or	$2\text{억} \times \frac{1}{2} = 1\text{억}$	\leq	$\frac{\text{가액}}$

□

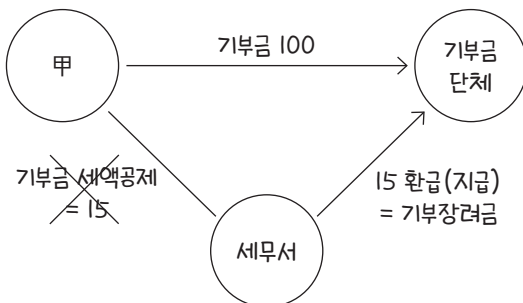


□

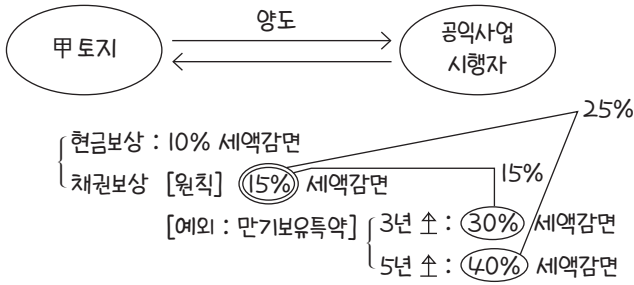


Section 07. 공익사업지원을 위한 조세특례

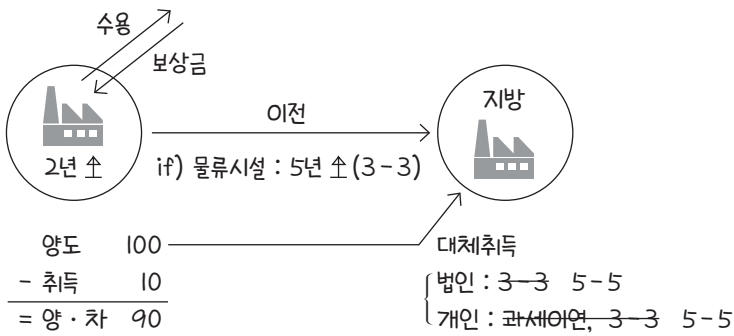
□ 기부장려금



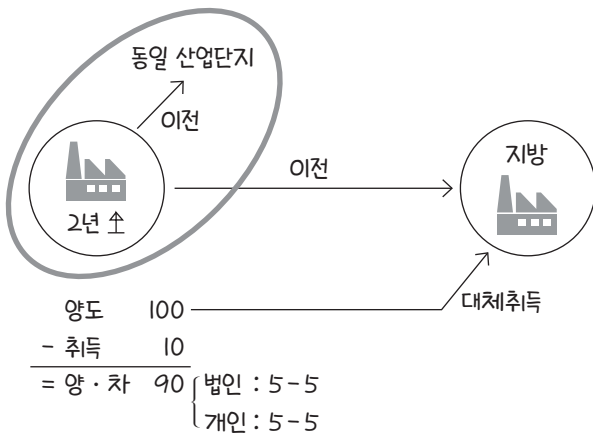
□



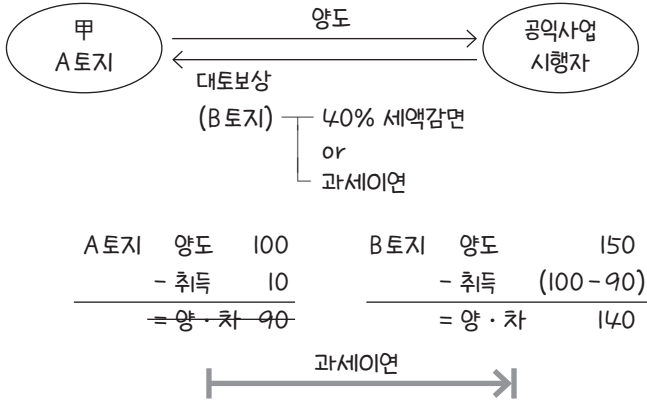
□



□

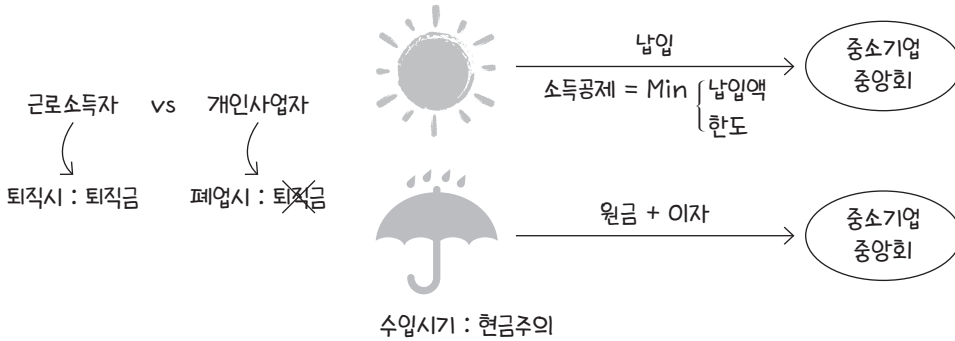


□



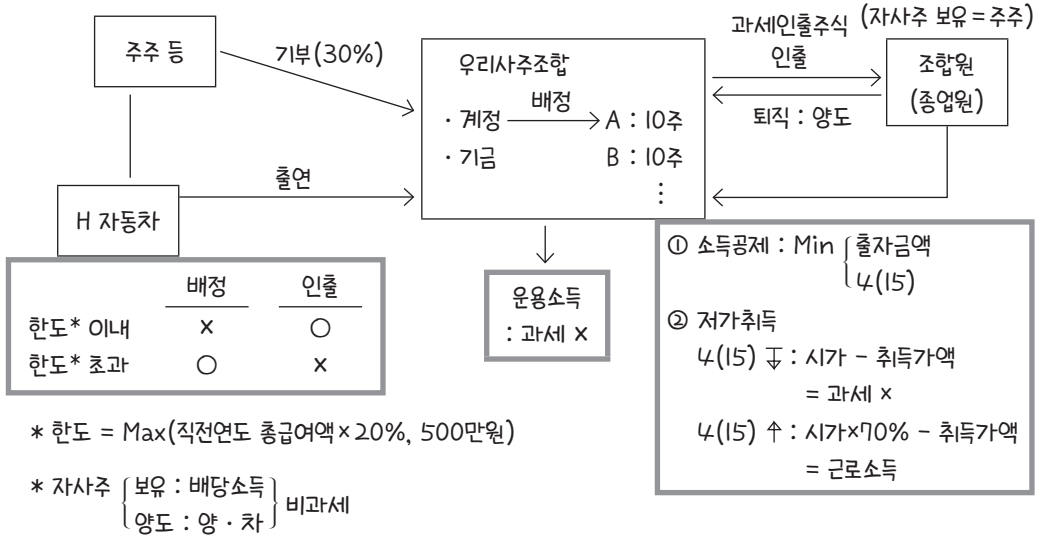
Section 08. 저축지원을 위한 조세특례

□ 소기업·소상공인 공제부금



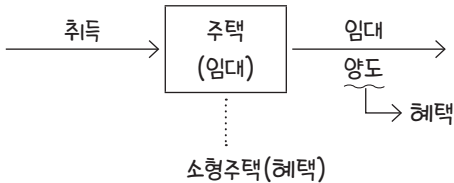
폐업 등 사유		해지 일시금	
~ 15.12.31		16.1.1 ~	
이자소득		퇴직소득 ↓	
원금	공제 X	원금	공제 X
	공제 O		공제 O
이자		이자	
		기타소득	
		원금	소득공제 X
			소득공제 O
		이자	

□

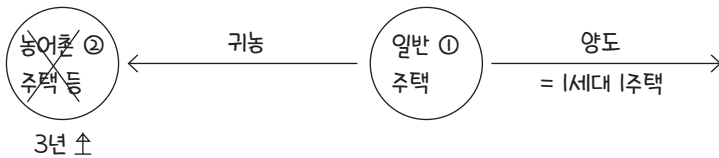


Section 09.1 국민생활안정을 위한 조세특례

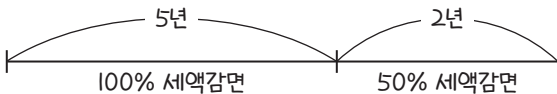
□ 임대주택



□ 농어촌주택 등 취득자

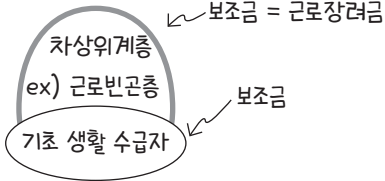


□ 위기지역 창업기업



Section 09.2 근로장려를 위한 조세특례

□ 근로장려금

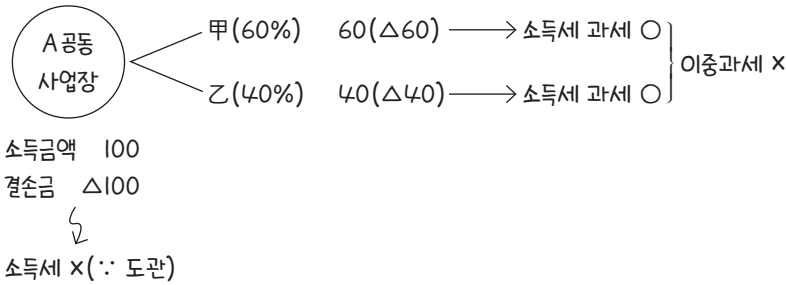


▷ 절차 : 확정신고 + 근로장려금 신청

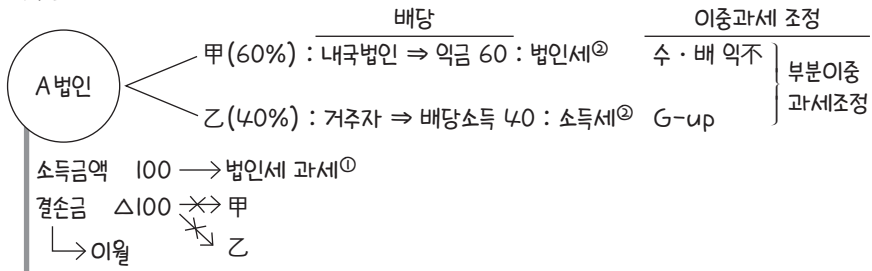
Section 09.4 동업기업에 대한 조세특례

□

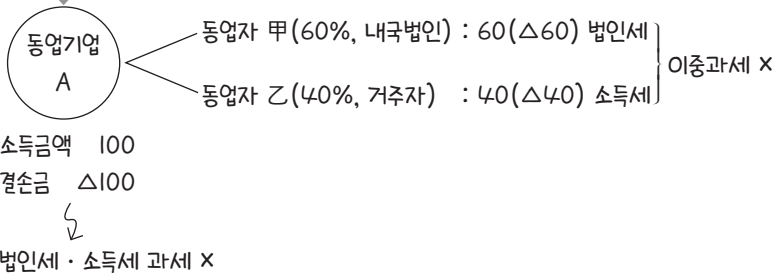
i) 공동사업



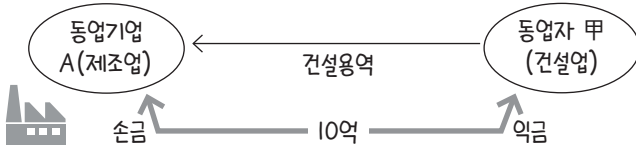
ii) 내국법인



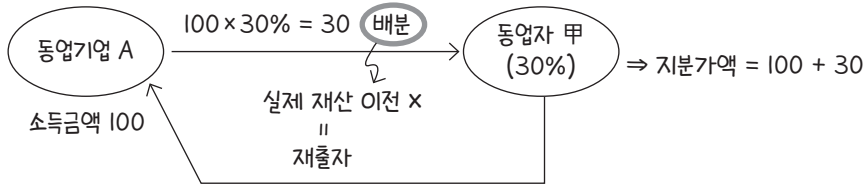
iii)



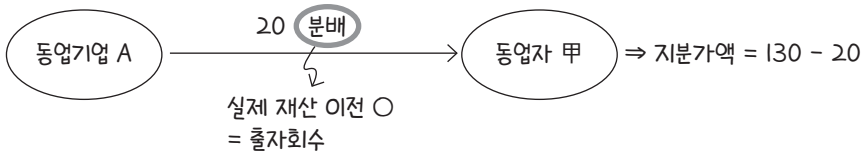
□



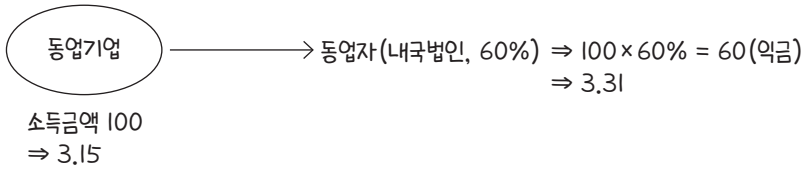
□



□

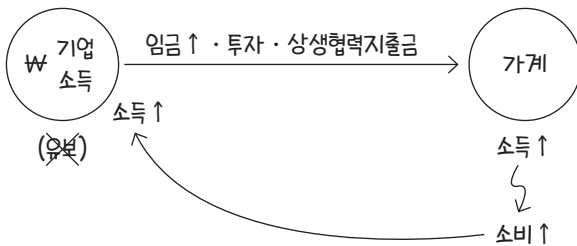


□



Section 10. 투자·상생협력 촉진을 위한 조세특례

□ 미환류소득



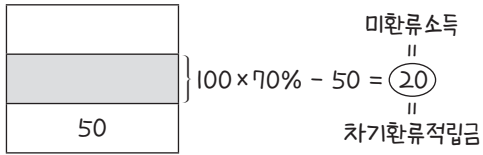
i) 방법 A(투자포함방식)

기업소득		} $100 \times 70\% - 50 = 20$ (미환류소득)
= 100		
	임금 ↑ 20	
	투자 20	
	상생 10	

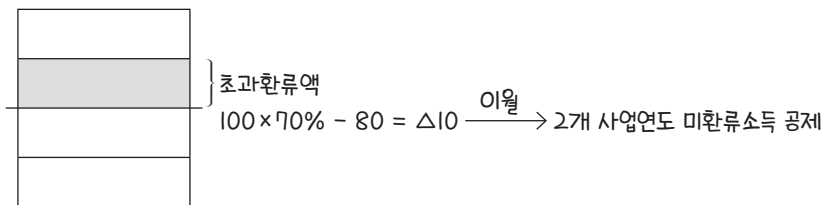
ii) 방법 B(투자제외방식)

기업소득		} $100 \times 15\% - 10 = 5$ (미환류소득)
= 100		
	임금 ↑ 5	
	상생 5	

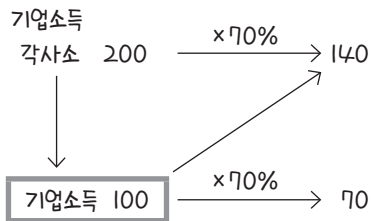
□

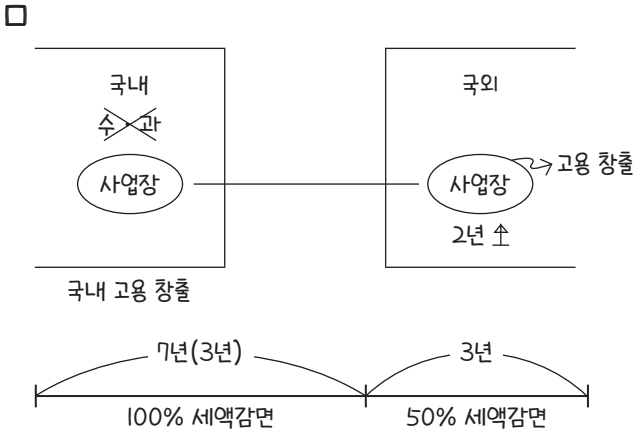


□

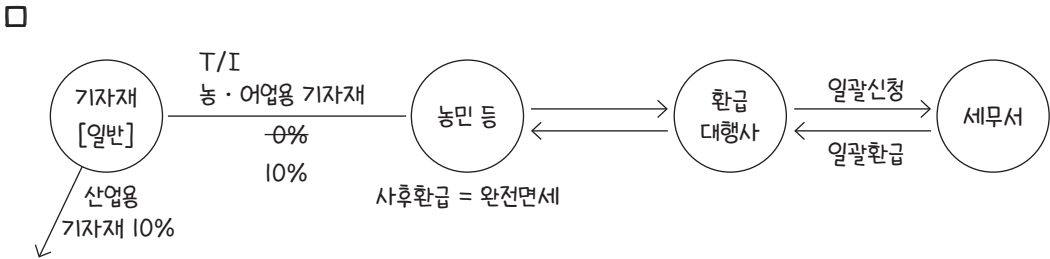


□

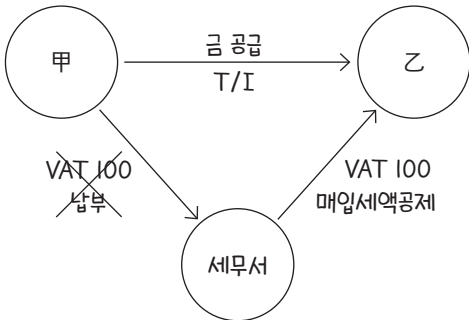


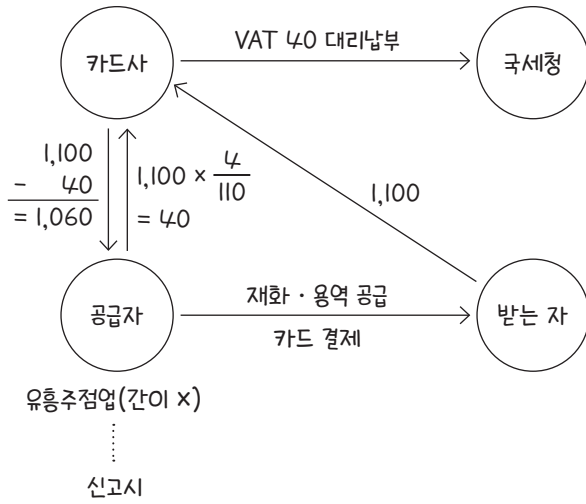
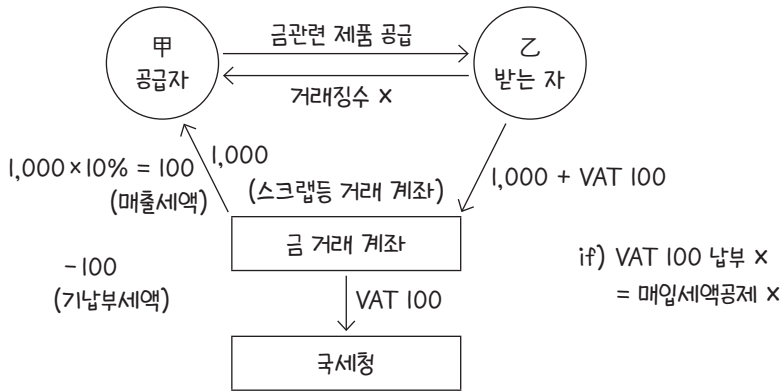


Chapter 03. 간접국세



□ 금 관련 제품





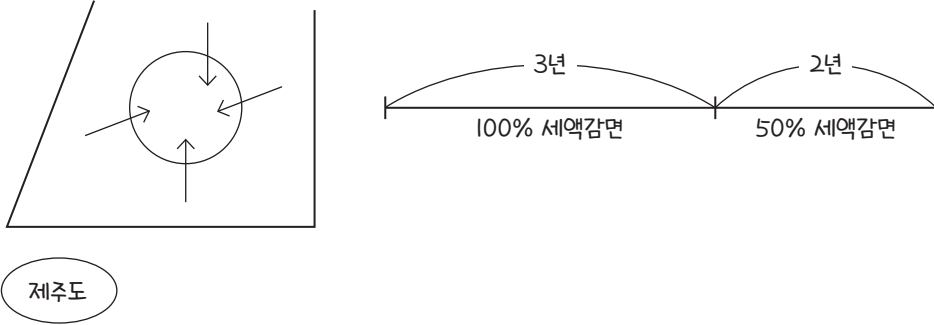
$$1,000(\text{매출액}) \times 10\% = 100$$

$$- 40 \times 1\% (\text{세액공제})$$

$$- 40 (\text{기납부세액})$$

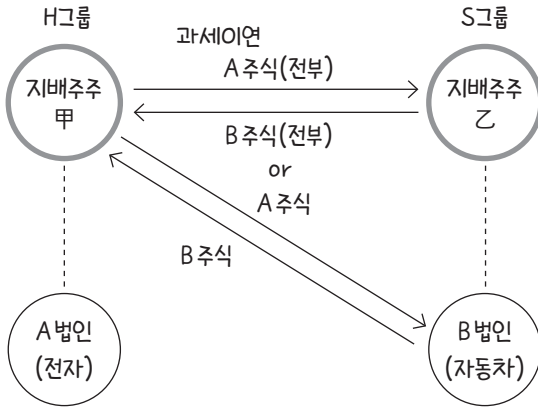
Chapter 04. 외국인투자·제주국제자유도시 및 기업도시에 대한 조세특례

□

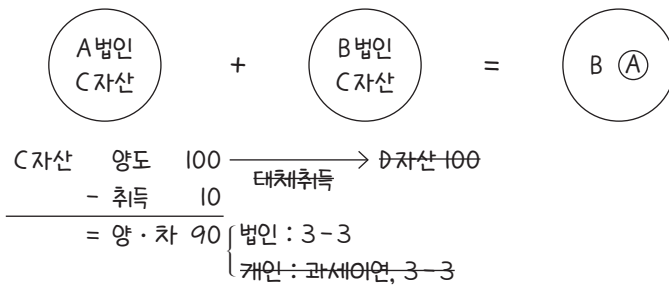


Section 05. 사업재편계획을 위한 조세특례

□ 기업 간 주식교환

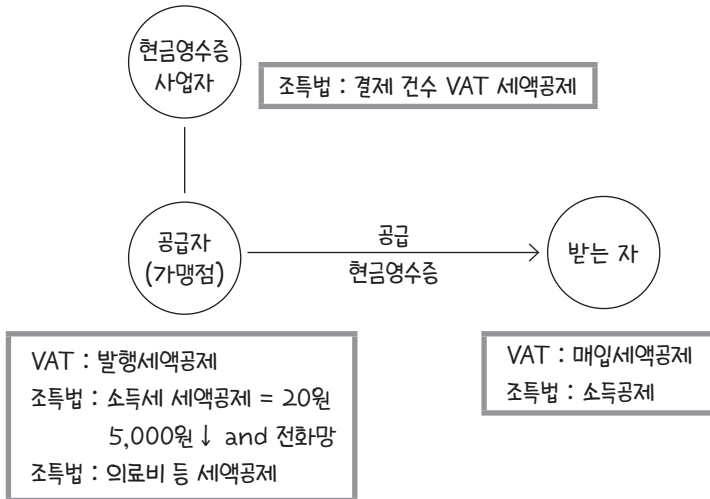


□ 합병에 따른 중복자산 양도



Chapter 05. 그 밖의 조세특례

□ 현금영수증



□ 금 현물시장

