

발 간 등 록 번 호

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# 2015 조세심판통계연보

STATISTICAL YEARBOOK OF TAX TRIBUNAL



국무총리 조세심판원

Tax Tribunal Under The Office for Government Policy Coordination

## 머리말

‘조세심판통계연보’가 조세심판업무에 대한 이해를 높이고, 나아가 조세심판제도를 발전시키는데 유용한 자료가 되기를 기대합니다.



최근 조세심판원은 행정심(行政審) 단계 조세불복사건의 대부분을 담당하는 등 그 역할이 확대되고 있으며, 한정된 인원 등 어려운 환경 속에서도 신속하고 공정한 결정을 위해 부단한 노력을 기울이고 있습니다.

그 노력의 일환으로 조세심판원은 지난 2015년 변화하는 조세환경에 발맞춰 납세자들과 과세관청이 조세심판원에 거는 기대와 요구에 부응하기 위해 설립 이후 최초로 조세심판통계연보를 발간한 바 있습니다.

조세심판통계연보는 심판청구에 관한 각종 통계뿐만 아니라 조세심판 결정과정의 전반적인 모습을 보여줌으로써 납세자, 과세관청 및 국민들께 유용한 정보를 제공하여 조세심판의 투명성 및 신뢰성을 제고하는데 기여하고 있습니다.

‘2015 조세심판통계연보’는 지난 해 새로 도입한 국선심판청구대리인 제도 운영현황 등의 통계자료를 추가하였고, 조세심판관합동회의 운영현황 및 비상임심판관 지정현황 등의 통계자료를 내용적인 면에서 보완하여 최초 발간시 미흡했던 부분들을 개선하였습니다.

아무쪼록 공정하고 투명한 조세심판원이 되기 위한 노력이 담긴 ‘조세심판통계연보’가 조세심판업무에 대한 이해를 높이고, 나아가 조세심판제도를 발전시키는데 유용한 자료가 되기를 기대합니다.

2016년 2월 29일

국무총리 조세심판원장 **심 화 석**

## Preface

The roles of Tax Tribunal have been expanded, and it makes ceaseless efforts to make a ruling swiftly and fairly amid difficult situations caused by a lack of manpower.

As part of its effort, Tax Tribunal published Annual Report on Tax Tribunal Statistics for the first time last year in order to meet expectations of taxpayers and tax offices on Tax Tribunal in line with changing tax environment in 2015.

The Annual Report on Tax Tribunal Statistics provide useful information to taxpayers, tax offices and the general public by disclosing various statistics on appeal to tax tribunal in addition to the entire process of making a ruling so that it can contribute to improving transparency and reliability of appeal to tax tribunal.

‘2015 Annual Report on Tax Tribunal Statistics’ added statistical data on the current state of systematic operation of Public Representative to Appeal to Tax Tribunal and supplemented statistical data on the current state of operation of Joint Meeting of Adjudicators and designation of Non-Standing Adjudicator while complementing the first report in terms of contents.

I sincerely hope that ‘Annual Report on Tax Tribunal Statistics’ containing efforts to realize fair and transparent Tax Tribunal will be useful in furthering understanding about tax trial and advancing tax tribunal system.

Feb, 29, 2016

Hwa-seok Shim, Commissioner, Tax Tribunal

## 이용을 위한 참고사항

- 조세심판통계연보는 조세심판과정의 투명성·공정성을 제고하고 조세심판제도의 발전을 위한 참고자료로서, 조세심판통계연보의 각종 통계는 조세심판청구와 관련된 기초자료를 토대로 조세심판원에서 정리·집계한 것입니다.
- 국무총리 조세심판원은 「통계법」 제15조에 따른 지정된 통계작성지정기관이 아니므로 조세심판통계연보는 「통계법」에 따라 정식으로 승인된 국가통계는 아닙니다.
- 수록된 통계는 각 연도별로 1. 1.~12. 31.을 그 대상기간으로 하여 집계하였고, 인원 현황 등의 기본 통계는 각 연도말을 기준으로 집계하였습니다.
- 청구내용이 여러 세목과 관련된 경우 ‘대표세목’을 기준으로 집계하였습니다.
- 결정 유형으로 ‘인용’은 ‘전부 인용(취소)’과 ‘일부 인용’을 합한 것을 의미합니다.
- 결정 유형으로 ‘재조사’는 2014년부터 구분·관리하였으며, 2013년까지 ‘재조사’는 ‘인용’으로 분류하였습니다.
- 통계표 작성 시 해당 값이 ‘0’인 경우에는 ‘-’으로 표시하였습니다.
- 국가 간 ‘상호합의’가 진행 중인 건은 2014년부터 구분·관리하였고, 2014년 이후 처리기간 계산시(처리건수는 포함) 이를 제외하였으며, 2008년~2013년까지는 이를 모두 포함한 수치입니다.
- 모든 자료수치는 세부항목과 합계를 각각 반올림하였으므로 세부항목의 합이 합계와 일치하지 아니하는 경우도 있습니다.
- 조세심판통계연보에 수록된 통계 중에서 개선·보완할 사항에 대하여 의견을 보내주시면 다음 연도 조세심판통계연보 편찬에 활용하겠습니다.

## Guide for use of Statistics

- Annual Report on Tax Tribunal Statistics is reference material for enhancement of transparency and fairness of tax tribunal and development of tax tribunal systems, and various statistical data in Annual Report on Tax Tribunal Statistics were established based on basis material related to appeal to tax tribunal as collected and organized by Tax Tribunal.
- Since Tax Tribunal under the Prime Minister's Office is not a statistics agency designated in accordance with Article 15 of Statistics Act, Annual Report on Tax Tribunal Statistics is not an official national statistics in accordance with Statistics Act.
- Included statistics cover the period from January 1 to December 31 in each year, and basis statistics including the number of persons was compiled based on the end of the year.
- If the contents of appeal pertain to various tax items, they were compiled based on 'representative tax item.'
- 'Citation' in type of adjudication combines 'entire citation (cancellation)' and 'partial citation.'
- 'Re-examination' in type of adjudication has been distinguished and managed since 2014, and it had been classified as 'citation' until 2013.
- If pertinent value is '0' at a time of compiling a statistical chart, it was indicated as '-'.
- On-going cases pertaining to 'mutual agreement' by governments have been distinguished and managed since 2014, and they were excluded at a time of calculation of the handling period (including the number of handling cases) after 2014. Data pertaining to 2008 through 2013 include all of them.
- Since all data on detailed items and total were rounded off, the sum of the detailed items might not correspond with the total.
- If you find anything that needs to be improved with regard to statistics included in Annual Report on Tax Tribunal Statistics, please let us know, so that your opinion can be used in publishing Annual Report on Tax Tribunal Statistics next year.

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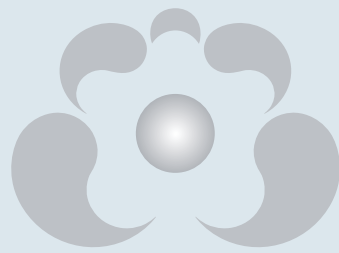
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# Part 01

## 제 1장 총괄 General

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## 제 1장 총괄 General

### 1-1 조세심판원 일반 현황 General Status of Tax Tribunal

#### ■ 정원 및 현원 Quota and Present Number of the Member of Tax Tribunal

(단위: 명) In person

연도 year	구분 Classification	계 Total	원장 Commissioner	심판관 Judges	조사관 Investigator	서기관/ 사무관 Director/ Deputy Director	주무관 Assistant Deputy Director
2015	정원 Quota	111	1	6	14	59	31
	현원 Present Number	107	1	6	14	57	29
2014	정원 Quota	113	1	6	14	60	32
	현원 Present Number	109	1	6	14	58	30
2013	정원 Quota	114	1	6	14	60	33
	현원 Present Number	110	1	6	14	58	31
2012	정원 Quota	114	1	6	14	60	33
	현원 Present Number	110	1	6	13	58	32
2011	정원 Quota	114	1	6	14	60	33
	현원 Present Number	112	1	6	14	59	32
2010	정원 Quota	108	1	6	13	55	33
	현원 Present Number	100	1	6	10	54	29
2009	정원 Quota	108	1	6	13	55	33
	현원 Present Number	108	1	6	13	55	33

■ 직원 자격증 보유 현황 The current state of certificates acquired by employees

(단위: 명) In person

구분 Distinction	변호사 Attorney	공인회계사 Public accountant	세무사 Tax accountant	관세사 Customs broker
심판관 Judges	1	-	3	-
조사관 Investigator	-	-	5	-
서기관/사무관 Director/Deputy Director	12	8	12	1
주무관 Assistant Deputy Director	-	1	4	1
계 Total	13	9	24	2

■ 1인당 처리 건수 Number of Cases Handled Per Person

(단위: 건) In case

연도 year	심판관 Judges	조사관 Investigator	서기관/사무관 Director/Deputy Director
2015	1,363	584	143
2014	1,458	625	151
2013	1,219	522	126
2012	1,074	496	111
2011	1,049	450	107
2010	896	537	100
2009	944	436	103

■ 소요 예산 Necessary Budget

(단위: 백만원) In million won

구분 Classification	2015	2014	2013	2012	2011	2010	2009
인건비 Payroll Costs	8,276	7,102	6,749	6,409	6,379	6,190	5,969
기본경비 Basic Expenditures	1,535	1,462	1,406	3,386	3,298	3,143	1,055
청사이전비 Relocation costs	-	-	-	-	-	-	1,848
조세심판 정보화비 Informatization of Tax Tribunal	208	208	203	249	-	-	-
계 Total	10,019	8,772	8,358	10,044	9,677	9,333	8,872

**1-2 비상임조세심판관 현황 Non-standing Tax Judges**

■ **세목별** by Type of Tax

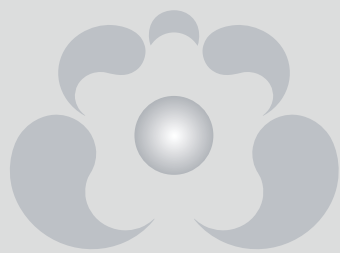
(단위: 명) In person

구분 Classification	계 Total	내국세 National Taxes	관세 Customs Duties	지방세 Local Taxes
2015	30	22	4	4
2014	28	20	4	4
2013	27	20	3	4
2012	27	20	3	4
2011	27	20	3	4
2010	24	20	2	2
2009	24	20	2	2

■ **직업별** by Occupation

(단위: 명) In person

구분 Classification	계 Total	교수 Professors	변호사 Lawyers	전직 공무원 Former Public Officials
2015	30	21	3	6
2014	28	20	5	3
2013	27	19	6	2
2012	27	19	6	2
2011	27	17	8	2
2010	24	14	6	4
2009	24	14	6	4





# Part 02

## 제 2장 조세심판청구 처리

Tax Adjudgment Request Settlement

2-1. 청구연도별 현황 16

by Requesting Year

2-2. 청구지역별 현황 17

by Requesting Region

2-3. 청구세액별 현황 38

by Size of Tax Amount Requested

2-4. 청구세목별 현황 59

by Type of Tax

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Settlement of Requests

Filed by Independent Taxpayers or Attorneys

## 제 2장 조세심판청구처리 Settlement of Requests for Adjudgment

### 2-1 청구연도별 현황 by Requesting Year

(단위: 건, %) (Unit: case, %)

연도 Year	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		① <sup>1)</sup>	② <sup>2)</sup>	
2015	10,400	2,127	8,273	8,177	222	459	5,579	611	1,306	78.6	24.1	17.8	2,223
2014	10,877	2,403	8,474	8,750	163	482	6,200	465	1,440	80.4	22.2	17.7	2,127
2013	9,717	1,834	7,883	7,314	136	301	5,074	-	1,803	75.3	25.1	-	2,403
2012	8,278	1,854	6,424	6,444	90	346	4,241	-	1,767	77.8	27.8	-	1,834
2011	8,150	1,837	6,313	6,296	97	312	4,452	-	1,435	77.3	23.1	-	1,854
2010	7,210	1,986	5,224	5,373	205	273	3,646	-	1,249	74.5	24.2	-	1,837
2009	7,650	1,799	5,851	5,664	177	325	3,955	-	1,207	74.0	22.0	-	1,986

1) 재조사를 포함한 인용률 Acceptance ratio including reinvestigation :  $(⑥+⑦) \div (④+⑤+⑥+⑦)$ , 이하 같음

2) 재조사를 제외한 인용률 Acceptance ratio excluding reinvestigation :  $(⑦) \div (④+⑤+⑦)$ , 이하 같음

3) 위 통계에서 처리율 및 인용률은 청구세액이 없는 심판청구(예:압류해제거부처분등)등의 이유로 인용금액을 정확히 산정하기 어려워 금액기준이 아닌 건수기준으로 작성하였음, 이하같음 In the statistics above, the ratio of cases settled and accepted are based on the number of cases, not the amount of tax requested since it is difficult to accurately compute the tax amount accepted due to requests for adjudgment without tax amount requested, etc.(e.g. refusal disposition for release from seizure)



**2-2 청구지역별 현황 by Requesting Region**

**2-2-1. 내국세 현황 National Taxes**

■ 2015년

(단위: 건, %) (Unit: case, %)

지방청별 by RTO	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	7,490	1,601	5,889	5,999	89	363	4,012	557	978	80.1	26.0	18.3	1,491
서울청 Seoul	2,866	765	2,101	2,180	38	138	1,445	142	417	76.1	26.1	20.9	686
충부청 Jungbu	2,442	445	1,997	2,006	28	104	1,257	329	288	82.1	31.2	17.5	436
부산청 Busan	813	131	682	660	9	33	478	37	103	81.2	21.5	16.8	153
대전청 Daejeon	557	111	446	446	5	38	312	29	62	80.1	20.6	15.0	111
광주청 Gwangju	364	74	290	308	6	32	213	13	44	84.6	18.9	15.2	56
대구청 Daegu	448	75	373	399	3	18	307	7	64	89.1	17.9	16.5	49

■ 2014년

(단위: 건, %) (Unit: case, %)

지방청별 by RTO	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	7,847	1,974	5,873	6,246	108	274	4,520	290	1,054	79.6	21.9	18.0	1,601
서울청 Seoul	3,394	1,055	2,339	2,629	53	134	1,832	139	471	77.5	23.7	19.3	765
충부청 Jungbu	2,262	473	1,789	1,817	29	84	1,305	82	317	80.3	22.3	18.6	445
부산청 Busan	813	175	638	682	7	18	529	34	94	83.9	19.0	14.7	131
대전청 Daejeon	565	125	440	454	5	15	327	19	88	80.4	23.8	20.5	111
광주청 Gwangju	368	49	319	294	8	13	232	6	35	79.9	14.3	12.5	74
대구청 Daegu	445	97	348	370	6	10	295	10	49	83.1	16.2	13.8	75

■ 2013년

(단위: 건, %) (Unit: case, %)

지방청별 by RTO	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	6,720	1,685	5,035	4,746	111	210	2,954	-	1,471	70.6	31.7	-	1,974
서울청 Seoul	3,302	925	2,377	2,247	50	83	1,214	-	900	68.0	41.0	-	1,055
충부청 Jungbu	1,763	416	1,347	1,290	38	73	851	-	328	73.2	26.2	-	473
부산청 Busan	674	141	533	499	10	24	365	-	100	74.0	20.4	-	175
대전청 Daejeon	419	85	334	294	6	16	203	-	69	70.2	24.0	-	125
광주청 Gwangju	223	40	183	174	-	4	141	-	29	78.0	16.7	-	49
대구청 Daegu	339	78	261	242	7	10	180	-	45	71.4	19.1	-	97

■ 2012년

(단위: 건, %) (Unit: case, %)

지방청별 by RTO	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	6,749	1,356	5,393	5,064	64	252	3,428	-	1,320	75.0	26.4	-	1,685
서울청 Seoul	3,167	706	2,461	2,242	36	100	1,479	-	627	70.8	28.4	-	925
충부청 Jungbu	1,974	392	1,582	1,558	17	68	1,044	-	429	78.9	27.8	-	416
부산청 Busan	582	103	479	441	3	28	299	-	111	75.8	25.3	-	141
대전청 Daejeon	469	74	395	384	5	40	279	-	60	81.9	15.8	-	85
광주청 Gwangju	240	34	206	200	1	5	147	-	47	83.3	23.6	-	40
대구청 Daegu	317	47	270	239	2	11	180	-	46	75.4	19.4	-	78

■ 2011년

(단위: 건, %) (Unit: case, %)

지방청별 by RTO	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	6,589	1,398	5,191	5,233	73	211	3,713	-	1,236	79.4	24.0	-	1,356
서울청 Seoul	3,375	660	2,715	2,669	35	83	2,004	-	547	79.1	20.8	-	706
중부청 Jungbu	1,835	464	1,371	1,443	22	65	958	-	398	78.6	28.0	-	392
부산청 Busan	491	112	379	388	5	23	262	-	98	79.0	25.6	-	103
대전청 Daejeon	397	72	325	323	6	19	184	-	114	81.4	36.0	-	74
광주청 Gwangju	253	35	218	219	3	6	170	-	40	86.6	18.5	-	34
대구청 Daegu	238	55	183	191	2	15	135	-	39	80.3	20.6	-	47

■ 2010년

(단위: 건, %) (Unit: case, %)

지방청별 by RTO	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	5,486	1,405	4,081	4,088	115	194	2,845	-	934	74.5	23.5	-	1,398
서울청 Seoul	2,480	723	1,757	1,820	53	103	1,250	-	414	73.4	23.4	-	660
충부청 Jungbu	1,879	441	1,438	1,415	42	56	1,009	-	308	75.3	22.4	-	464
부산청 Busan	439	100	339	327	9	13	221	-	84	74.5	26.4	-	112
대전청 Daejeon	298	67	231	226	3	6	171	-	46	75.8	20.6	-	72
광주청 Gwangju	165	30	135	130	5	6	84	-	35	78.8	28.0	-	35
대구청 Daegu	225	44	181	170	3	10	110	-	47	75.6	28.1	-	55

■ 2009년

(단위: 건, %) (Unit: case, %)

지방청별 by RTO	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	5,678	1,348	4,330	4,273	117	185	2,947	-	1,024	75.3	24.6	-	1,405
서울청 Seoul	2,976	739	2,237	2,253	53	80	1,674	-	446	75.7	20.3	-	723
충부청 Jungbu	1,712	372	1,340	1,271	46	71	752	-	402	74.2	32.8	-	441
부산청 Busan	370	82	288	270	3	10	187	-	70	73.0	26.2	-	100
대전청 Daejeon	252	62	190	185	7	10	133	-	35	73.4	19.7	-	67
광주청 Gwangju	150	43	107	120	4	6	75	-	35	80.0	30.2	-	30
대구청 Daegu	218	50	168	174	4	8	126	-	36	79.8	21.2	-	44

## 2-2-2. 관세 현황 Customs Duties

### ■ 2015년

(단위: 건, %) (Unit: case, %)

지역 세관별 by Regional Customs	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	440	98	342	196	32	9	83	43	29	44.5	43.9	24.0	244
서울세관 Seoul	132	45	87	33	2	1	19	6	5	25.0	35.5	20.0	99
부산세관 Busan	94	21	73	46	4	5	21	10	6	48.9	38.1	18.8	48
인천세관 Incheon	75	17	58	35	2	2	18	8	5	46.7	39.4	20.0	40
인천공항 세관 Incheon Airport	78	3	75	58	19	1	17	17	4	74.4	53.8	18.2	20
대구세관 Daegu	10	2	8	6	3	-	-	-	3	60.0	100.0	100.0	4
광주세관 Gwangju	27	9	18	13	-	-	7	1	5	48.1	46.2	41.7	14
평택세관 Pyeong- Taek	24	1	23	5	2	-	1	1	1	20.8	66.7	50.0	19



■ 2014년

(단위: 건, %) (Unit: case, %)

지역 세관별 by Regional Customs	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	505	79	426	407	26	15	151	133	82	80.6	56.4	33.1	98
서울세관 Seoul	124	22	102	79	2	1	23	6	47	63.7	68.8	66.2	45
부산세관 Busan	83	13	70	62	6	2	37	12	5	74.7	30.4	11.4	21
인천세관 Incheon	99	14	85	82	10	4	26	30	12	82.8	58.3	28.6	15
인천공항 세관 Incheon Airport	151	16	135	148	8	8	44	84	4	98.0	62.9	7.1	5
대구세관 Daegu	8	3	5	6	-	-	3	-	3	75.0	50.0	50.0	2
광주세관 Gwangju	19	4	15	10	-	-	6	-	4	52.6	40.0	40.0	9
평택세관 Pyeong- Taek	21	7	14	20	-	-	12	1	7	95.2	40.0	36.8	1

■ 2013년

(단위: 건, %) (Unit: case, %)

지역 세관별 by Regional Customs	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re	인용 (⑦) Accepted		①	②	
합계 Total	339	26	313	260	8	29	85	-	138	76.7	54.8	-	79
서울세관 Seoul	73	7	66	51	2	11	20	-	18	69.9	36.7	-	22
부산세관 Busan	62	8	54	49	2	5	26	-	16	79.0	34.0	-	13
인천세관 Incheon	93	2	91	79	1	11	24	-	43	84.9	55.1	-	14
인천공항 세관 Incheon Airport	72	7	65	56	3	-	5	-	48	77.8	90.6	-	16
대구세관 Daegu	5	1	4	2	-	-	-	-	2	40.0	100.0	-	3
광주세관 Gwangju	13	1	12	9	-	-	6	-	3	69.2	33.3	-	4
평택세관 Pyeong- Taek	21	-	21	14	-	2	4	-	8	66.7	57.1	-	7

■ 2012년

(단위: 건, %) (Unit: case, %)

지역 세관별 by Regional Customs	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	223	20	203	197	5	17	107	-	68	88.3	35.4	-	26
서울세관 Seoul	59	11	48	52	3	3	27	-	19	88.1	38.8	-	7
부산세관 Busan	68	1	67	60	1	5	39	-	15	88.2	25.4	-	8
인천세관 Incheon	40	4	36	38	1	4	20	-	13	95.0	35.1	-	2
인천공항 세관 Incheon Airport	29	1	28	22	-	2	12	-	8	75.9	36.4	-	7
대구세관 Daegu	5	2	3	4	-	1	2	-	1	80.0	25.0	-	1
광주세관 Gwangju	10	-	10	9	-	-	3	-	6	90.0	66.7	-	1
평택세관 Pyeong- Taek	12	1	11	12	-	2	4	-	6	100.0	50.0	-	-

■ 2011년

(단위: 건, %) (Unit: case, %)

지역 세관별 by Regional Customs	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	212	67	145	192	5	6	122	-	59	90.6	31.6	-	20
서울세관 Seoul	76	34	42	65	-	3	35	-	27	85.5	41.5	-	11
부산세관 Busan	41	11	30	40	1	1	30	-	8	97.6	20.5	-	1
인천세관 Incheon	39	8	31	35	-	-	26	-	9	89.7	25.7	-	4
인천공항 세관 Incheon Airport	23	5	18	22	1	2	11	-	8	95.7	38.1	-	1
대구세관 Daegu	7	6	1	5	-	-	2	-	3	71.4	60.0	-	2
광주세관 Gwangju	17	1	16	17	2	-	14	-	1	100.0	6.7	-	-
평택세관 Pyeong- Taek	9	2	7	8	1	-	4	-	3	88.9	42.9	-	1

■ 2010년

(단위: 건, %) (Unit: case, %)

지역 세관별 by Regional Customs	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	296	112	184	229	8	2	109	-	110	77.4	49.8	-	67
서울세관 Seoul	112	48	64	78	5	-	35	-	38	69.6	52.1	-	34
부산세관 Busan	74	18	56	63	1	-	39	-	23	85.1	37.1	-	11
인천세관 Incheon	38	11	27	30	-	-	20	-	10	78.9	33.3	-	8
인천공항 세관 Incheon Airport	25	9	16	20	-	-	8	-	12	80.0	60.0	-	5
대구세관 Daegu	21	10	11	15	-	1	4	-	10	71.4	66.7	-	6
광주세관 Gwangju	9	7	2	8	-	1	2	-	5	88.9	62.5	-	1
평택세관 Pyeong- Taek	17	9	8	15	2	-	1	-	12	88.2	92.3	-	2

■ 2009년

(단위: 건, %) (Unit: case, %)

지역 세관별 by Regional Customs	처리대상건수① Number of Cases to be Settled			처리건수② Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉑	㉒	
합계 Total	269	100	169	157	8	15	94	-	40	58.4	26.8	-	112
서울세관 Seoul	106	41	65	58	4	7	34	-	13	54.7	24.1	-	48
부산세관 Busan	59	21	38	41	2	2	26	-	11	69.5	28.2	-	18
인천세관 Incheon	31	11	20	20	2	1	10	-	7	64.5	38.9	-	11
인천공항 세관 Incheon Airport	27	6	21	18	-	2	12	-	4	66.7	22.2	-	9
대구세관 Daegu	13	5	8	3	-	-	3	-	-	23.1	-	-	10
광주세관 Gwangju	16	11	5	9	-	-	7	-	2	56.3	22.2	-	7
평택세관 Pyeong- Taek	17	5	12	8	-	3	2	-	3	47.1	37.5	-	9

### 2-2-3. 지방세 현황 Local Taxes

#### ■ 2015년

(단위: 건, %) (Unit: case, %)

지역별 by Region	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	2,470	428	2,042	1,982	101	87	1,484	11	299	80.2	16.5	16.0	488
서울 Seoul	728	103	625	583	25	23	455	2	78	80.1	14.3	14.0	145
부산 Busan	73	11	62	63	7	6	40	-	10	86.3	17.9	17.9	10
대구 Daegu	79	19	60	61	2	3	43	-	13	77.2	22.0	22.0	18
인천 Incheon	135	26	109	119	9	4	92	1	13	88.1	12.7	11.9	16
광주 Gwangju	35	9	26	30	4	1	20	-	5	85.7	19.2	19.2	5
대전 Daejeon	32	8	24	27	-	4	22	-	1	84.4	3.7	3.7	5
울산 Ulsan	23	3	20	17	5	1	11	-	-	73.9	-	-	6
세종 Sejong	15	1	14	12	-	2	7	-	3	80.0	25.0	25.0	3
경기 Gyeong-gi	844	170	674	680	22	24	515	6	113	80.6	18.1	17.3	164
강원 Gangwon	56	4	52	44	7	1	32	-	4	78.6	10.8	10.8	12
충북 Chungbuk	39	7	32	31	-	1	25	1	4	79.5	16.1	13.3	8
충남 Chungnam	45	11	34	27	-	2	23	-	2	60.0	7.4	7.4	18
전북 Jeonbuk	50	12	38	41	3	4	26	-	8	82.0	21.1	21.1	9
전남 Jeonnam	112	2	110	97	7	5	82	1	2	86.6	3.3	2.2	15
경북 Gyeongbuk	78	15	63	61	2	3	35	-	21	78.2	35.6	35.6	17
경남 Gyeongnam	112	21	91	79	7	3	49	-	20	70.5	27.8	27.8	33
제주 Jeju	14	6	8	10	1	-	7	-	2	71.4	22.2	22.2	4

■ 2014년

(단위: 건, %) (Unit: case, %)

지역별 by Region	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		①	②	
합계 Total	2,525	350	2,175	2,097	29	193	1,529	42	304	83.0	16.7	15.0	428
서울 Seoul	572	116	456	469	7	134	215	18	95	82.0	24.5	21.4	103
부산 Busan	78	23	55	67	-	1	46	1	19	85.9	29.9	28.8	11
대구 Daegu	88	17	71	69	3	-	53	3	10	78.4	19.7	15.9	19
인천 Incheon	77	15	62	51	-	3	33	3	12	66.2	29.4	25.0	26
광주 Gwangju	45	14	31	36	-	-	24	-	12	80.0	33.3	33.3	9
대전 Daejeon	33	5	28	25	1	1	16	-	7	75.8	29.2	29.2	8
울산 Ulsan	18	2	16	15	-	3	10	-	2	83.3	13.3	13.3	3
세종 Sejong	554	4	550	553	-	1	549	-	3	99.8	0.5	0.5	1
경기 Gyeong-gi	659	80	579	489	12	29	355	3	90	74.2	19.5	19.0	170
강원 Gangwon	60	12	48	56	1	4	46	-	5	93.3	9.1	9.1	4
충북 Chungbuk	43	8	35	36	-	1	29	-	6	83.7	16.7	16.7	7
충남 Chungnam	46	5	41	35	1	7	22	-	5	76.1	14.7	14.7	11
전북 Jeonbuk	42	3	39	30	2	1	18	-	9	71.4	32.1	32.1	12
전남 Jeonnam	34	7	27	32	-	1	23	-	8	94.1	25.0	25.0	2
경북 Gyeongbuk	60	7	53	45	-	1	36	-	8	75.0	17.8	17.8	15
경남 Gyeongnam	93	31	62	72	2	5	41	14	10	77.4	34.3	17.9	21
제주 Jeju	23	1	22	17	-	1	13	-	3	73.9	17.6	17.6	6



■ 2013년

(단위: 건, %) (Unit: case, %)

지역별 by Region	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	2,658	123	2,535	2,308	17	62	2,035	-	194	86.8	8.5	-	350
서울 Seoul	1,834	45	1,789	1,718	8	17	1,626	-	67	93.7	3.9	-	116
부산 Busan	51	7	44	28	-	2	22	-	4	54.9	14.3	-	23
대구 Daegu	41	3	38	24	-	1	18	-	5	58.5	20.8	-	17
인천 Incheon	59	14	45	44	-	6	31	-	7	74.6	15.9	-	15
광주 Gwangju	26	3	23	12	-	1	7	-	4	46.2	33.3	-	14
대전 Daejeon	13	-	13	8	-	1	6	-	1	61.5	12.5	-	5
울산 Ulsan	47	1	46	45	1	-	42	-	2	95.7	4.5	-	2
세종 Sejong	6	-	6	2	-	-	2	-	-	33.3	-	-	4
경기 Gyeong-gi	331	30	301	251	5	21	149	-	76	75.8	30.9	-	80
강원 Gangwon	44	1	43	32	3	-	29	-	-	72.7	-	-	12
충북 Chungbuk	19	2	17	11	-	2	5	-	4	57.9	36.4	-	8
충남 Chungnam	17	2	15	12	-	1	7	-	4	70.6	33.3	-	5
전북 Jeonbuk	23	1	22	20	-	2	15	-	3	87.0	15.0	-	3
전남 Jeonnam	27	5	22	20	-	1	19	-	-	74.1	-	-	7
경북 Gyeongbuk	41	2	39	34	-	-	30	-	4	82.9	11.8	-	7
경남 Gyeongnam	68	4	64	37	-	6	25	-	6	54.4	16.2	-	31
제주 Jeju	11	3	8	10	-	1	2	-	7	90.9	70.0	-	1

■ 2012년

(단위: 건, %) (Unit: case, %)

지역별 by Region	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		㉑	㉒	
합계 Total	1,306	478	828	1,183	21	77	706	-	379	90.6	32.6	-	123
서울 Seoul	363	135	228	318	12	24	209	-	73	87.6	23.9	-	45
부산 Busan	53	17	36	46	-	4	27	-	15	86.8	32.6	-	7
대구 Daegu	40	19	21	37	-	2	22	-	13	92.5	35.1	-	3
인천 Incheon	98	32	66	84	-	4	58	-	22	85.7	26.2	-	14
광주 Gwangju	19	7	12	16	-	-	12	-	4	84.2	25.0	-	3
대전 Daejeon	30	18	12	30	-	2	17	-	11	100.0	36.7	-	-
울산 Ulsan	9	4	5	8	-	1	3	-	4	88.9	50.0	-	1
세종 Sejong	-	-	-	-	-	-	-	-	-	-	-	-	-
경기 Gyeong-gi	423	139	284	393	7	19	229	-	138	92.9	35.8	-	30
강원 Gangwon	22	12	10	21	-	1	11	-	9	95.5	42.9	-	1
충북 Chungbuk	27	8	19	25	-	1	18	-	6	92.6	24.0	-	2
충남 Chungnam	40	12	28	38	-	3	17	-	18	95.0	47.4	-	2
전북 Jeonbuk	28	12	16	27	-	4	14	-	9	96.4	33.3	-	1
전남 Jeonnam	32	10	22	27	-	2	14	-	11	84.4	40.7	-	5
경북 Gyeongbuk	37	17	20	35	1	4	15	-	15	94.6	44.1	-	2
경남 Gyeongnam	74	32	42	70	1	6	36	-	27	94.6	39.1	-	4
제주 Jeju	11	4	7	8	-	-	4	-	4	72.7	50.0	-	3

■ 2011년

(단위: 건, %) (Unit: case, %)

지역별 by Region	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		①	②	
합계 Total	1,349	372	977	871	19	95	617	-	140	64.6	16.4	-	478
서울 Seoul	319	85	234	184	4	15	125	-	40	57.7	22.2	-	135
부산 Busan	54	18	36	37	-	3	30	-	4	68.5	10.8	-	17
대구 Daegu	53	13	40	34	1	3	27	-	3	64.2	9.1	-	19
인천 Incheon	71	25	46	39	1	3	29	-	6	54.9	15.8	-	32
광주 Gwangju	22	2	20	15	-	6	8	-	1	68.2	6.7	-	7
대전 Daejeon	42	12	30	24	1	2	18	-	3	57.1	13.0	-	18
울산 Ulsan	22	9	13	18	-	6	10	-	2	81.8	11.1	-	4
세종 Sejong	-	-	-	-	-	-	-	-	-	-	-	-	-
경기 Gyeong-gi	385	119	266	246	9	27	154	-	56	63.9	23.6	-	139
강원 Gangwon	38	3	35	26	-	1	25	-	-	68.4	-	-	12
충북 Chungbuk	32	7	25	24	-	3	21	-	-	75.0	-	-	8
충남 Chungnam	54	11	43	42	-	9	28	-	5	77.8	11.9	-	12
전북 Jeonbuk	47	16	31	35	1	5	28	-	1	74.5	2.9	-	12
전남 Jeonnam	36	6	30	26	-	-	25	-	1	72.2	3.8	-	10
경북 Gyeongbuk	73	20	53	56	1	4	45	-	6	76.7	10.9	-	17
경남 Gyeongnam	85	21	64	53	1	7	37	-	8	62.4	15.4	-	32
제주 Jeju	16	5	11	12	-	1	7	-	4	75.0	33.3	-	4

■ 2010년

(단위: 건, %) (Unit: case, %)

지역별 by Region	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	1,428	469	959	1,056	82	77	692	-	205	73.9	21.0	-	372
서울 Seoul	311	112	199	226	8	21	152	-	45	72.7	20.6	-	85
부산 Busan	46	14	32	28	-	2	16	-	10	60.9	35.7	-	18
대구 Daegu	60	17	43	47	3	4	33	-	7	78.3	15.9	-	13
인천 Incheon	70	19	51	45	1	6	27	-	11	64.3	25.0	-	25
광주 Gwangju	16	5	11	14	-	2	11	-	1	87.5	7.1	-	2
대전 Daejeon	60	25	35	48	1	1	30	-	16	80.0	34.0	-	12
울산 Ulsan	20	6	14	11	-	-	10	-	1	55.0	9.1	-	9
세종 Sejong	-	-	-	-	-	-	-	-	-	-	-	-	-
경기 Gyeong-gi	477	174	303	358	17	29	240	-	72	75.1	21.1	-	119
강원 Gangwon	31	9	22	28	3	1	21	-	3	90.3	12.0	-	3
충북 Chungbuk	33	8	25	26	7	1	16	-	2	78.8	10.5	-	7
충남 Chungnam	47	6	41	36	12	2	20	-	2	76.6	8.3	-	11
전북 Jeonbuk	37	8	29	21	7	-	9	-	5	56.8	35.7	-	16
전남 Jeonnam	24	4	20	18	5	1	12	-	-	75.0	-	-	6
경북 Gyeongbuk	92	20	72	72	10	2	38	-	22	78.3	35.5	-	20
경남 Gyeongnam	91	38	53	70	8	5	51	-	6	76.9	9.7	-	21
제주 Jeju	13	4	9	8	-	-	6	-	2	61.5	25.0	-	5

■ 2009년

(단위: 건, %) (Unit: case, %)

지역별 by Region	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With-drawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		①	②	
합계 Total	1,703	351	1,352	1,234	52	125	914	-	143	72.5	12.1	-	469
서울 Seoul	565	93	472	453	31	16	363	-	43	80.2	10.2	-	112
부산 Busan	60	15	45	46	1	3	38	-	4	76.7	8.9	-	14
대구 Daegu	87	15	72	70	-	35	32	-	3	80.5	4.3	-	17
인천 Incheon	134	10	124	115	2	37	69	-	7	85.8	6.2	-	19
광주 Gwangju	28	8	20	23	1	2	16	-	4	82.1	18.2	-	5
대전 Daejeon	47	12	35	22	-	1	19	-	2	46.8	9.1	-	25
울산 Ulsan	17	5	12	11	-	1	5	-	5	64.7	45.5	-	6
세종 Sejong	-	-	-	-	-	-	-	-	-	-	-	-	-
경기 Gyeong-gi	503	100	403	329	12	17	259	-	41	65.4	12.9	-	174
강원 Gangwon	25	12	13	16	1	2	9	-	4	64.0	26.7	-	9
충북 Chungbuk	23	6	17	15	1	-	12	-	2	65.2	14.3	-	8
충남 Chungnam	24	8	16	18	-	-	13	-	5	75.0	27.8	-	6
전북 Jeonbuk	36	17	19	28	-	-	23	-	5	77.8	17.9	-	8
전남 Jeonnam	35	23	12	31	1	4	22	-	4	88.6	13.3	-	4
경북 Gyeongbuk	33	5	28	13	2	2	6	-	3	39.4	27.3	-	20
경남 Gyeongnam	74	18	56	36	-	4	23	-	9	48.6	25.0	-	38
제주 Jeju	12	4	8	8	-	1	5	-	2	66.7	25.0	-	4

**2-3 청구세액별 현황 by Size of Tax Amount Requested**

**2-3-1. 내국세 현황 National Taxes**

■ 2015년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	7,490	1,601	5,889	5,999	89	363	4,012	557	978	80.1	26.0	18.3	1,491
3천만원 미만 less than 30 million won	2,498	275	2,223	2,210	26	178	1,773	57	176	88.5	10.7	8.3	288
3천만원~1억원 30 million won~less than 100 million won	1,380	200	1,180	1,147	17	66	753	97	214	83.1	27.5	20.7	233
1~5억원 100 million won~less than 500 million won	1,928	456	1,472	1,522	16	63	866	295	282	78.9	38.3	23.3	406
5~10억원 500 million won~less than 1 billion won	492	164	328	364	7	25	198	39	95	74.0	37.5	29.9	128
10~50억원 1 billion won~less than 5 billion won	815	308	507	541	15	27	306	55	138	66.4	36.7	29.3	274
50~100억원 5 billion won~less than 10 billion won	185	83	102	115	2	3	71	7	32	62.2	34.5	30.2	70
100~200억원 10 billion won~less than 20 billion won	88	49	39	56	4	-	32	2	18	63.6	38.5	36.0	32
200~500억원 20 billion won~less than 50 billion won	66	41	25	34	2	-	11	4	17	51.5	65.6	60.7	32
500~1,000억원 50 billion won~less than 100 billion won	23	15	8	8	-	-	2	1	5	34.8	75.0	71.4	15
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	15	10	5	2	-	1	-	-	1	13.3	50.0	50.0	13
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2014년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	7,847	1,974	5,873	6,246	108	274	4,520	290	1,054	79.6	21.9	18.0	1,601
3천만원 미만 less than 30 million won	2,352	324	2,028	2,077	25	83	1,757	44	168	88.3	10.3	8.4	275
3천만원~1억원 30 million won~less than 100 million won	1,452	296	1,156	1,252	13	71	910	52	206	86.2	20.8	17.4	200
1~5억원 100 million won~less than 500 million won	2,022	493	1,529	1,566	40	61	1,086	82	297	77.4	24.8	20.6	456
5~10억원 500 million won~less than 1 billion won	646	240	406	482	13	23	304	28	114	74.6	30.3	25.9	164
10~50억원 1 billion won~less than 5 billion won	952	409	543	644	12	29	351	54	198	67.6	39.9	34.3	308
50~100억원 5 billion won~less than 10 billion won	184	91	93	101	1	5	51	15	29	54.9	44.0	34.1	83
100~200억원 10 billion won~less than 20 billion won	109	57	52	60	2	1	35	3	19	55.0	37.9	34.5	49
200~500억원 20 billion won~less than 50 billion won	85	41	44	44	2	1	17	10	14	51.8	57.1	43.8	41
500~1,000억원 50 billion won~less than 100 billion won	28	16	12	13	-	-	3	1	9	46.4	76.9	75.0	15
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	16	6	10	6	-	-	5	1	-	37.5	16.7	-	10
5,000억원 이상 500 billion won or more	1	1	-	1	-	-	1	-	-	100.0	-	-	-

■ 2013년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		㉑	㉒	
합계 Total	6,720	1,685	5,035	4,746	111	210	2,954	-	1,471	70.6	31.7	-	1,974
3천만원 미만 less than 30 million won	1,864	263	1,601	1,540	38	86	796	-	620	82.6	41.3	-	324
3천만원~1억원 30 million won~less than 100 million won	1,371	323	1,048	1,075	18	48	753	-	256	78.4	24.2	-	296
1~5억원 100 million won~less than 500 million won	1,737	411	1,326	1,244	32	46	852	-	314	71.6	25.9	-	493
5~10억원 500 million won~less than 1 billion won	557	171	386	317	8	14	192	-	103	56.9	33.3	-	240
10~50억원 1 billion won~less than 5 billion won	836	344	492	427	13	10	277	-	127	51.1	30.7	-	409
50~100억원 5 billion won~less than 10 billion won	165	72	93	74	1	2	45	-	26	44.8	35.6	-	91
100~200억원 10 billion won~less than 20 billion won	92	39	53	35	-	-	21	-	14	38.0	40.0	-	57
200~500억원 20 billion won~less than 50 billion won	67	46	21	26	1	4	14	-	7	38.8	28.0	-	41
500~1,000억원 50 billion won~less than 100 billion won	23	13	10	7	-	-	3	-	4	30.4	57.1	-	16
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	7	3	4	1	-	-	1	-	-	14.3	-	-	6
5,000억원 이상 500 billion won or more	1	-	1	-	-	-	-	-	-	-	-	-	1



■ 2012년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		①	②	
합계 Total	6,749	1,356	5,393	5,064	64	252	3,428	-	1,320	75.0	26.4	-	1,685
3천만원 미만 less than 30 million won	2,028	209	1,819	1,765	14	137	1,315	-	299	87.0	17.1	-	263
3천만원~1억원 30 million won~less than 100 million won	1,503	235	1,268	1,180	11	51	833	-	285	78.5	24.4	-	323
1~5억원 100 million won~less than 500 million won	1,687	377	1,310	1,276	21	41	850	-	364	75.6	29.0	-	411
5~10억원 500 million won~less than 1 billion won	472	153	319	301	5	12	173	-	111	63.8	37.5	-	171
10~50억원 1 billion won~less than 5 billion won	757	254	503	413	10	9	196	-	198	54.6	49.1	-	344
50~100억원 5 billion won~less than 10 billion won	144	66	78	72	1	-	32	-	39	50.0	54.9	-	72
100~200억원 10 billion won~less than 20 billion won	66	27	39	27	-	1	14	-	12	40.9	44.4	-	39
200~500억원 20 billion won~less than 50 billion won	69	23	46	23	-	1	12	-	10	33.3	43.5	-	46
500~1,000억원 50 billion won~less than 100 billion won	17	11	6	4	2	-	-	-	2	23.5	100.0	-	13
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	6	1	5	3	-	-	3	-	-	50.0	-	-	3
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2011년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	6,589	1,398	5,191	5,233	73	211	3,713	-	1,236	79.4	24.0	-	1,356
3천만원 미만 less than 30 million won	2,443	239	2,204	2,234	17	95	1,751	-	371	91.4	16.7	-	209
3천만원~1억원 30 million won~less than 100 million won	1,442	326	1,116	1,207	18	57	810	-	322	83.7	27.1	-	235
1~5억원 100 million won~less than 500 million won	1,544	448	1,096	1,167	25	44	762	-	336	75.6	29.4	-	377
5~10억원 500 million won~less than 1 billion won	399	115	284	246	3	5	163	-	75	61.7	30.9	-	153
10~50억원 1 billion won~less than 5 billion won	537	190	347	283	8	8	179	-	88	52.7	32.0	-	254
50~100억원 5 billion won~less than 10 billion won	116	37	79	50	-	2	24	-	24	43.1	48.0	-	66
100~200억원 10 billion won~less than 20 billion won	49	22	27	22	1	-	14	-	7	44.9	33.3	-	27
200~500억원 20 billion won~less than 50 billion won	39	13	26	16	1	-	6	-	9	41.0	60.0	-	23
500~1,000억원 50 billion won~less than 100 billion won	17	7	10	6	-	-	2	-	4	35.3	66.7	-	11
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	3	1	2	2	-	-	2	-	-	66.7	-	-	1
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2010년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		①	②	
합계 Total	5,486	1,405	4,081	4,088	115	194	2,845	-	934	74.5	23.5	-	1,398
3천만원 미만 less than 30 million won	1,636	389	1,247	1,397	35	103	971	-	288	85.4	21.1	-	239
3천만원~1억원 30 million won~less than 100 million won	1,378	263	1,115	1,052	23	53	766	-	210	76.3	20.4	-	326
1~5억원 100 million won~less than 500 million won	1,467	373	1,094	1,019	27	24	721	-	247	69.5	24.9	-	448
5~10억원 500 million won~less than 1 billion won	352	126	226	237	10	4	150	-	73	67.3	32.2	-	115
10~50억원 1 billion won~less than 5 billion won	477	176	301	287	11	8	176	-	92	60.2	33.3	-	190
50~100억원 5 billion won~less than 10 billion won	95	40	55	58	4	1	41	-	12	61.1	22.2	-	37
100~200억원 10 billion won~less than 20 billion won	41	19	22	19	4	-	8	-	7	46.3	46.7	-	22
200~500억원 20 billion won~less than 50 billion won	23	8	15	10	1	1	5	-	3	43.5	33.3	-	13
500~1,000억원 50 billion won~less than 100 billion won	11	6	5	4	-	-	3	-	1	36.4	25.0	-	7
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	6	5	1	5	-	-	4	-	1	83.3	20.0	-	1
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2009년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		㉑	㉒	
합계 Total	5,678	1,348	4,330	4,273	117	185	2,947	-	1,024	75.3	24.6	-	1,405
3천만원 미만 less than 30 million won	2,368	344	2,024	1,979	47	104	1,429	-	399	83.6	20.7	-	389
3천만원~1억원 30 million won~less than 100 million won	1,229	297	932	966	29	32	689	-	216	78.6	23.1	-	263
1~5억원 100 million won~less than 500 million won	1,258	360	898	885	26	40	566	-	253	70.3	29.5	-	373
5~10억원 500 million won~less than 1 billion won	321	105	216	195	9	8	127	-	51	60.7	27.4	-	126
10~50억원 1 billion won~less than 5 billion won	375	164	211	199	4	1	117	-	77	53.1	39.5	-	176
50~100억원 5 billion won~less than 10 billion won	70	39	31	30	1	-	14	-	15	42.9	51.7	-	40
100~200억원 10 billion won~less than 20 billion won	28	18	10	9	1	-	4	-	4	32.1	50.0	-	19
200~500억원 20 billion won~less than 50 billion won	15	13	2	7	-	-	1	-	6	46.7	85.7	-	8
500~1,000억원 50 billion won~less than 100 billion won	6	2	4	-	-	-	-	-	-	-	-	-	6
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	8	6	2	3	-	-	-	-	3	37.5	100.0	-	5
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

## 2-3-2. 관세 현황 Customs Duties

### ■ 2015년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	440	98	342	196	32	9	83	43	29	44.5	43.9	24.0	244
3천만원 미만 less than 30 million won	88	14	74	56	13	4	22	11	6	63.6	39.5	18.8	32
3천만원~1억원 30 million won~less than 100 million won	84	12	72	47	10	2	17	10	8	56.0	48.6	29.6	37
1~5억원 100 million won~less than 500 million won	112	22	90	47	5	2	20	10	10	42.0	47.6	31.3	65
5~10억원 500 million won~less than 1 billion won	46	13	33	20	2	-	11	4	3	43.5	38.9	21.4	26
10~50억원 1 billion won~less than 5 billion won	58	13	45	18	1	1	11	4	1	31.0	29.4	7.7	40
50~100억원 5 billion won~less than 10 billion won	12	5	7	3	1	-	1	1	-	25.0	50.0	-	9
100~200억원 10 billion won~less than 20 billion won	18	6	12	2	-	-	-	2	-	11.1	100.0	-	16
200~500억원 20 billion won~ less than 50 billion won	8	6	2	2	-	-	-	1	1	25.0	100.0	100.0	6
500~1,000억원 50 billion won~less than 100 billion won	6	2	4	1	-	-	1	-	-	16.7	-	-	5
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	8	5	3	-	-	-	-	-	-	-	-	-	8
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2014년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		㉑	㉒	
합계 Total	505	79	426	407	26	15	151	133	82	80.6	56.4	33.1	98
3천만원 미만 less than 30 million won	216	20	196	202	10	7	64	109	12	93.5	63.0	14.5	14
3천만원~1억원 30 million won~less than 100 million won	64	7	57	52	3	5	21	6	17	81.3	46.9	39.5	12
1~5억원 100 million won~less than 500 million won	100	21	79	78	5	1	41	8	23	78.0	42.5	35.4	22
5~10억원 500 million won~less than 1 billion won	38	4	34	25	1	1	11	-	12	65.8	50.0	50.0	13
10~50억원 1 billion won~less than 5 billion won	53	17	36	40	7	1	12	7	13	75.5	60.6	50.0	13
50~100억원 5 billion won~less than 10 billion won	10	4	6	5	-	-	2	3	-	50.0	60.0	-	5
100~200억원 10 billion won~less than 20 billion won	7	-	7	1	-	-	-	-	1	14.3	100.0	100.0	6
200~500억원 20 billion won~ less than 50 billion won	9	5	4	3	-	-	-	-	3	33.3	100.0	100.0	6
500~1,000억원 50 billion won~less than 100 billion won	3	1	2	1	-	-	-	-	1	33.3	100.0	100.0	2
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	5	-	5	-	-	-	-	-	-	-	-	-	5
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2013년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		①	②	
합계 Total	339	26	313	260	8	29	85	-	138	76.7	54.8	-	79
3천만원 미만 less than 30 million won	149	5	144	129	5	20	23	-	81	86.6	65.3	-	20
3천만원~1억원 30 million won~less than 100 million won	45	4	41	38	-	3	22	-	13	84.4	34.2	-	7
1~5억원 100 million won~less than 500 million won	71	5	66	50	2	5	24	-	19	70.4	39.6	-	21
5~10억원 500 million won~less than 1 billion won	23	6	17	19	1	1	6	-	11	82.6	61.1	-	4
10~50억원 1 billion won~less than 5 billion won	36	4	32	19	-	-	8	-	11	52.8	57.9	-	17
50~100억원 5 billion won~less than 10 billion won	6	2	4	2	-	-	1	-	1	33.3	50.0	-	4
100~200억원 10 billion won~less than 20 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
200~500억원 20 billion won~ less than 50 billion won	8	-	8	3	-	-	1	-	2	37.5	66.7	-	5
500~1,000억원 50 billion won~less than 100 billion won	1	-	1	-	-	-	-	-	-	-	-	-	1
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2012년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉑	㉒	
합계 Total	223	20	203	197	5	17	107	-	68	88.3	35.4	-	26
3천만원 미만 less than 30 million won	57	2	55	52	4	5	19	-	24	91.2	50.0	-	5
3천만원~1억원 30 million won~less than 100 million won	40	2	38	36	-	3	25	-	8	90.0	22.2	-	4
1~5억원 100 million won~less than 500 million won	63	7	56	58	1	6	37	-	14	92.1	24.6	-	5
5~10억원 500 million won~less than 1 billion won	23	2	21	17	-	-	12	-	5	73.9	29.4	-	6
10~50억원 1 billion won~less than 5 billion won	29	3	26	25	-	3	10	-	12	86.2	48.0	-	4
50~100억원 5 billion won~less than 10 billion won	6	2	4	4	-	-	2	-	2	66.7	50.0	-	2
100~200억원 10 billion won~less than 20 billion won	1	1	-	1	-	-	-	-	1	100.0	100.0	-	-
200~500억원 20 billion won~ less than 50 billion won	3	1	2	3	-	-	2	-	1	100.0	33.3	-	-
500~1,000억원 50 billion won~less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	1	-	1	1	-	-	-	-	1	100.0	100.0	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-



■ 2011년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		①	②	
합계 Total	212	67	145	192	5	6	122	-	59	90.6	31.6	-	20
3천만원 미만 less than 30 million won	65	11	54	63	3	3	39	-	18	96.9	30.0	-	2
3천만원~1억원 30 million won~less than 100 million won	37	12	25	35	1	1	27	-	6	94.6	17.6	-	2
1~5억원 100 million won~less than 500 million won	48	16	32	41	-	1	29	-	11	85.4	26.8	-	7
5~10억원 500 million won~less than 1 billion won	26	9	17	24	-	1	14	-	9	92.3	37.5	-	2
10~50억원 1 billion won~less than 5 billion won	20	10	10	17	1	-	9	-	7	85.0	43.8	-	3
50~100억원 5 billion won~less than 10 billion won	6	2	4	4	-	-	3	-	1	66.7	25.0	-	2
100~200억원 10 billion won~less than 20 billion won	3	3	-	2	-	-	-	-	2	66.7	100.0	-	1
200~500억원 20 billion won~ less than 50 billion won	6	3	3	5	-	-	1	-	4	83.3	80.0	-	1
500~1,000억원 50 billion won~less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	1	1	-	1	-	-	-	-	1	100.0	100.0	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2010년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉑	㉒	
합계 Total	296	112	184	229	8	2	109	-	110	77.4	49.8	-	67
3천만원 미만 less than 30 million won	80	22	58	69	3	-	36	-	30	86.3	45.5	-	11
3천만원~1억원 30 million won~less than 100 million won	73	27	46	61	2	2	32	-	25	83.6	42.4	-	12
1~5억원 100 million won~less than 500 million won	67	25	42	51	1	-	24	-	26	76.1	52.0	-	16
5~10억원 500 million won~less than 1 billion won	32	16	16	23	2	-	9	-	12	71.9	57.1	-	9
10~50억원 1 billion won~less than 5 billion won	31	16	15	21	-	-	7	-	14	67.7	66.7	-	10
50~100억원 5 billion won~less than 10 billion won	5	4	1	3	-	-	-	-	3	60.0	100.0	-	2
100~200억원 10 billion won~less than 20 billion won	4	1	3	1	-	-	1	-	-	25.0	-	-	3
200~500억원 20 billion won~ less than 50 billion won	3	1	2	-	-	-	-	-	-	-	-	-	3
500~1,000억원 50 billion won~less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	1
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	1	-	1	-	-	-	-	-	-	-	-	-	1
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2009년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	269	100	169	157	8	15	94	-	40	58.4	26.8	-	112
3천만원 미만 less than 30 million won	67	18	49	45	2	6	27	-	10	67.2	23.3	-	22
3천만원~1억원 30 million won~less than 100 million won	60	22	38	33	2	-	22	-	9	55.0	29.0	-	27
1~5억원 100 million won~less than 500 million won	76	30	46	51	3	8	29	-	11	67.1	22.9	-	25
5~10억원 500 million won~less than 1 billion won	25	8	17	9	-	1	6	-	2	36.0	22.2	-	16
10~50억원 1 billion won~less than 5 billion won	34	18	16	18	1	-	9	-	8	52.9	47.1	-	16
50~100억원 5 billion won~less than 10 billion won	5	3	2	1	-	-	1	-	-	20.0	-	-	4
100~200억원 10 billion won~less than 20 billion won	1	1	-	-	-	-	-	-	-	-	-	-	1
200~500억원 20 billion won~ less than 50 billion won	1	-	1	-	-	-	-	-	-	-	-	-	1
500~1,000억원 50 billion won~less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

### 2-3-3. 지방세 현황 Local Taxes

#### ■ 2015년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	2,470	428	2,042	1,982	101	87	1,484	11	299	80.2	16.5	16.0	488
1천만원 미만 less than 10 million won	1,054	128	926	904	68	46	689	2	99	85.8	12.1	11.9	150
1천만원~3천만원 10 million won~less than 30 million won	547	70	477	466	15	19	376	6	50	85.2	12.4	11.2	81
3천만원~1억원 30 million won - less than 100 million won	326	74	252	251	5	15	187	-	44	77.0	17.9	17.9	75
1~5억원 100 million won - less than 500 million won	341	84	257	229	6	3	171	1	48	67.2	22.0	21.6	112
5~10억원 500 million won~ less than 1 billion won	82	29	53	52	1	-	31	1	19	63.4	39.2	38.0	30
10~50억원 1 billion won~less than 5 billion won	98	32	66	66	6	4	25	1	30	67.3	51.7	50.8	32
50~100억원 5 billion won~less than 10 billion won	10	5	5	7	-	-	2	-	5	70.0	71.4	71.4	3
100~200억원 10 billion won~less than 20 billion won	9	4	5	6	-	-	2	-	4	66.7	66.7	66.7	3
200~500억원 20 billion won~less than 50 billion won	3	2	1	1	-	-	1	-	-	33.3	-	-	2
500~1,000억원 50 billion won~ less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2014년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re- investigated	인용 (⑦) Accepted		a	b	
합계 Total	2,525	350	2,175	2,097	29	193	1,529	42	304	83.0	16.7	15.0	428
1천만원 미만 less than 10 million won	1,351	96	1,255	1,223	12	159	930	-	122	90.5	10.1	10.1	128
1천만원~3천만원 10 million won~less than 30 million won	304	60	244	234	5	16	163	2	48	77.0	21.8	21.1	70
3천만원~1억원 30 million won~ less than 100 million won	277	60	217	204	4	9	145	4	42	73.6	23.0	21.4	73
1~5억원 100 million won~ less than 500 million won	263	60	203	177	2	3	117	10	45	67.3	31.4	27.3	86
5~10억원 500 million won~ less than 1 billion won	108	20	88	79	1	2	61	5	10	73.1	19.2	13.7	29
10~50억원 1 billion won~less than 5 billion won	183	32	151	152	3	3	110	8	28	83.1	24.2	19.9	31
50~100억원 5 billion won~less than 10 billion won	22	13	9	17	-	1	3	6	7	77.3	76.5	63.6	5
100~200억원 10 billion won~less than 20 billion won	12	6	6	8	2	-	-	5	1	66.7	100.0	100.0	4
200~500억원 20 billion won~less than 50 billion won	4	2	2	2	-	-	-	2	-	50.0	100.0	-	2
500~1,000억원 50 billion won~ less than 100 billion won	1	1	-	1	-	-	-	-	1	100.0	100.0	100.0	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2013년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	2,658	123	2,535	2,308	17	62	2,035	-	194	86.8	8.5	-	350
1천만원 미만 less than 10 million won	1,903	22	1,881	1,807	7	31	1,694	-	75	95.0	4.2	-	96
1천만원~3천만원 10 million won~less than 30 million won	217	27	190	157	5	12	114	-	26	72.4	17.1	-	60
3천만원~1억원 30 million won - less than 100 million won	207	15	192	147	3	8	109	-	27	71.0	18.8	-	60
1~5억원 100 million won - less than 500 million won	193	29	164	133	2	7	87	-	37	68.9	28.2	-	60
5~10억원 500 million won~ less than 1 billion won	51	14	37	31	-	1	14	-	16	60.8	51.6	-	20
10~50억원 1 billion won~less than 5 billion won	57	10	47	25	-	3	12	-	10	43.9	40.0	-	32
50~100억원 5 billion won~less than 10 billion won	20	4	16	7	-	-	4	-	3	35.0	42.9	-	13
100~200억원 10 billion won~less than 20 billion won	6	1	5	-	-	-	-	-	-	-	-	-	6
200~500억원 20 billion won~less than 50 billion won	2	-	2	-	-	-	-	-	-	-	-	-	2
500~1,000억원 50 billion won~ less than 100 billion won	1	-	1	-	-	-	-	-	-	-	-	-	1
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	1	1	-	1	-	-	1	-	-	100.0	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2012년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (2/1) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	1,306	478	828	1,183	21	77	706	-	379	90.6	32.6	-	123
1천만원 미만 less than 10 million won	480	154	326	458	5	36	249	-	168	95.4	37.1	-	22
1천만원~3천만원 10 million won~less than 30 million won	216	70	146	189	4	13	122	-	50	87.5	27.0	-	27
3천만원~1억원 30 million won~ less than 100 million won	232	85	147	217	3	17	139	-	58	93.5	27.1	-	15
1~5억원 100 million won~ less than 500 million won	245	108	137	216	7	7	139	-	63	88.2	30.1	-	29
5~10억원 500 million won~ less than 1 billion won	64	30	34	50	-	3	30	-	17	78.1	34.0	-	14
10~50억원 1 billion won~less than 5 billion won	53	28	25	43	-	-	21	-	22	81.1	51.2	-	10
50~100억원 5 billion won~less than 10 billion won	9	1	8	5	1	-	4	-	-	55.6	-	-	4
100~200억원 10 billion won~less than 20 billion won	6	2	4	5	1	1	2	-	1	83.3	25.0	-	1
200~500억원 20 billion won~less than 50 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won~ less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	1	-	1	-	-	-	-	-	-	-	-	-	1
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2011년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	1,349	372	977	871	19	95	617	-	140	64.6	16.4	-	478
1천만원 미만 less than 10 million won	461	103	358	307	9	31	225	-	42	66.6	14.1	-	154
1천만원~3천만원 10 million won~less than 30 million won	217	74	143	147	2	22	95	-	28	67.7	19.3	-	70
3천만원~1억원 30 million won - less than 100 million won	237	92	145	152	5	12	107	-	28	64.1	19.0	-	85
1~5억원 100 million won - less than 500 million won	232	74	158	124	1	6	85	-	32	53.4	26.0	-	108
5~10억원 500 million won~ less than 1 billion won	84	11	73	54	1	6	40	-	7	64.3	13.2	-	30
10~50억원 1 billion won~less than 5 billion won	111	18	93	83	1	15	65	-	2	74.8	2.4	-	28
50~100억원 5 billion won~less than 10 billion won	5	-	5	4	-	3	-	-	1	80.0	25.0	-	1
100~200억원 10 billion won~less than 20 billion won	2	-	2	-	-	-	-	-	-	-	-	-	2
200~500억원 20 billion won~less than 50 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won~ less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-



■ 2010년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	1,428	469	959	1,056	82	77	692	-	205	73.9	21.0	-	372
1천만원 미만 less than 10 million won	557	153	404	454	46	43	313	-	52	81.5	12.7	-	103
1천만원~3천만원 10 million won~less than 30 million won	249	87	162	175	15	11	120	-	29	70.3	18.1	-	74
3천만원~1억원 30 million won~ less than 100 million won	280	88	192	188	7	7	124	-	50	67.1	27.6	-	92
1~5억원 100 million won~ less than 500 million won	221	85	136	147	11	9	96	-	31	66.5	22.8	-	74
5~10억원 500 million won~ less than 1 billion won	57	30	27	46	1	4	24	-	17	80.7	37.8	-	11
10~50억원 1 billion won~less than 5 billion won	59	23	36	41	1	2	14	-	24	69.5	60.0	-	18
50~100억원 5 billion won~less than 10 billion won	4	3	1	4	-	1	1	-	2	100.0	50.0	-	-
100~200억원 10 billion won~less than 20 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
200~500억원 20 billion won~less than 50 billion won	1	-	1	1	1	-	-	-	-	100.0	-	-	-
500~1,000억원 50 billion won~ less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

■ 2009년

(단위: 건, %) (Unit: case, %)

청구 세액별 by Size of Tax Amount Requested	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	1,703	351	1,352	1,234	52	125	914	-	143	72.5	12.1	-	469
1천만원 미만 less than 10 million won	988	156	832	835	12	101	674	-	48	84.5	5.8	-	153
1천만원~3천만원 10 million won~less than 30 million won	223	57	166	136	4	16	95	-	21	61.0	15.9	-	87
3천만원~1억원 30 million won - less than 100 million won	190	53	137	102	7	4	65	-	26	53.7	27.4	-	88
1~5억원 100 million won - less than 500 million won	181	45	136	96	13	2	49	-	32	53.0	38.6	-	85
5~10억원 500 million won~ less than 1 billion won	56	14	42	26	6	1	14	-	5	46.4	25.0	-	30
10~50억원 1 billion won~less than 5 billion won	56	22	34	33	9	-	15	-	9	58.9	37.5	-	23
50~100억원 5 billion won~less than 10 billion won	7	2	5	4	1	-	1	-	2	57.1	66.7	-	3
100~200억원 10 billion won~less than 20 billion won	2	2	-	2	-	1	1	-	-	100.0	-	-	-
200~500억원 20 billion won~less than 50 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won~ less than 100 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won~less than 500 billion won	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-	-	-	-	-

2-4 청구세목별 현황 by Type of Tax

■ 2015년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	10,400	2,127	8,273	8,177	222	459	5,579	611	1,306	78.6	24.1	17.8	2,223
종합소득세 Global Income Tax	1,036	193	843	850	10	112	520	57	151	82.0	24.8	19.3	186
법인세 Corporation Tax	1,215	518	697	806	17	41	446	71	231	66.3	38.3	32.2	409
부가가치세 Value Added Tax	2,179	353	1,826	1,907	16	67	1,512	64	248	87.5	16.5	13.6	272
양도소득세 Capital Gains Tax	1,399	171	1,228	1,131	18	50	635	318	110	80.8	38.5	13.8	268
상속세 Inheritance Tax	190	51	139	149	1	8	93	14	33	78.4	31.8	24.6	41
증여세 Gift Tax	1,139	257	882	867	16	56	577	28	190	76.1	25.6	23.1	272
기타 내국세 Other National Taxes	332	58	274	289	11	29	229	5	15	87.0	7.2	5.5	43
관세 Customs Duties	440	98	342	196	32	9	83	43	29	44.5	43.9	24.0	244
지방세 Local Tax	2,470	428	2,042	1,982	101	87	1,484	11	299	80.2	16.5	16.0	488

■ 2014년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	10,877	2,403	8,474	8,750	163	482	6,200	465	1,440	80.4	22.2	17.7	2,127
종합소득세 Global Income Tax	883	243	640	690	9	42	418	47	174	78.1	32.5	27.4	193
법인세 Corporation Tax	1,532	672	860	1,014	29	32	595	77	281	66.2	36.3	30.9	518
부가가치세 Value Added Tax	2,539	419	2,120	2,186	26	86	1,821	44	209	86.1	11.7	9.9	353
양도소득세 Capital Gains Tax	1,129	206	923	958	16	46	734	22	140	84.9	17.2	15.2	171
상속세 Inheritance Tax	165	39	126	114	-	5	73	11	25	69.1	31.6	24.3	51
증여세 Gift Tax	1,217	335	882	960	15	19	643	84	199	78.9	29.9	23.1	257
기타 내국세 Other National Taxes	382	60	322	324	13	44	236	5	26	84.8	10.0	8.5	58
관세 Customs Duties	505	79	426	407	26	15	151	133	82	80.6	56.4	33.1	98
지방세 Local Tax	2,525	350	2,175	2,097	29	193	1,529	42	304	83.0	16.7	15.0	428

■ 2013년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	9,717	1,834	7,883	7,314	136	301	5,074	-	1,803	75.3	25.1	-	2,403
종합소득세 Global Income Tax	809	210	599	566	15	32	366	-	153	70.0	27.8	-	243
법인세 Corporation Tax	1,271	502	769	600	14	17	363	-	206	47.2	35.2	-	671
부가가치세 Value Added Tax	1,800	262	1,538	1,380	28	52	732	-	568	76.7	42.0	-	420
양도소득세 Capital Gains Tax	1,395	326	1,069	1,189	19	58	816	-	296	85.2	25.3	-	206
상속세 Inheritance Tax	159	44	115	120	2	2	69	-	47	75.5	39.8	-	39
증여세 Gift Tax	968	285	683	633	22	19	425	-	167	65.4	27.3	-	335
기타 내국세 Other National Taxes	318	56	262	258	11	30	183	-	34	81.1	13.8	-	60
관세 Customs Duties	339	26	313	260	8	29	85	-	138	76.7	54.8	-	79
지방세 Local Tax	2,658	123	2,535	2,308	17	62	2,035	-	194	86.8	8.5	-	350

■ 2012년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	8,278	1,854	6,424	6,444	90	346	4,241	-	1,767	77.8	27.8	-	1,834
종합소득세 Global Income Tax	1,171	158	1,013	961	13	76	677	-	195	82.1	20.6	-	210
법인세 Corporation Tax	1,041	389	652	539	14	15	249	-	261	51.8	49.7	-	502
부가가치세 Value Added Tax	1,286	270	1,016	1,024	13	48	712	-	251	79.6	24.8	-	262
양도소득세 Capital Gains Tax	1,701	244	1,457	1,375	12	58	1,032	-	273	80.8	20.0	-	326
상속세 Inheritance Tax	173	31	142	129	1	12	76	-	40	74.6	31.3	-	44
증여세 Gift Tax	1,013	225	788	728	8	15	446	-	259	71.9	36.0	-	285
기타 내국세 Other National Taxes	364	39	325	308	3	28	236	-	41	84.6	13.4	-	56
관세 Customs Duties	223	20	203	197	5	17	107	-	68	88.3	35.4	-	26
지방세 Local Tax	1,306	478	828	1,183	21	77	706	-	379	90.6	32.6	-	123

■ 2011년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	8,150	1,837	6,313	6,296	97	312	4,452	-	1,435	77.3	23.1	-	1,854
종합소득세 Global Income Tax	860	187	673	702	9	38	442	-	213	81.6	30.7	-	158
법인세 Corporation Tax	857	318	539	468	15	19	246	-	188	54.6	41.5	-	389
부가가치세 Value Added Tax	1,995	280	1,715	1,725	11	51	1,488	-	175	86.5	10.2	-	270
양도소득세 Capital Gains Tax	1,565	332	1,233	1,321	20	55	941	-	305	84.4	23.4	-	244
상속세 Inheritance Tax	167	50	117	136	1	10	80	-	45	81.4	33.3	-	31
증여세 Gift Tax	927	192	735	702	10	13	388	-	291	75.7	42.1	-	225
기타 내국세 Other National Taxes	218	39	179	179	7	25	128	-	19	82.1	11.0	-	39
관세 Customs Duties	212	67	145	192	5	6	122	-	59	90.6	31.6	-	20
지방세 Local Tax	1,349	372	977	871	19	95	617	-	140	64.6	16.4	-	478

■ 2010년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
합계 Total	7,210	1,986	5,224	5,373	205	273	3,646	-	1,249	74.5	24.2	-	1,837
종합소득세 Global Income Tax	717	213	504	530	20	25	324	-	161	73.9	31.6	-	187
법인세 Corporation Tax	784	289	495	466	18	15	255	-	178	59.4	39.7	-	318
부가가치세 Value Added Tax	1,159	281	878	879	19	42	603	-	215	75.8	25.0	-	280
양도소득세 Capital Gains Tax	1,507	252	1,255	1,175	28	48	891	-	208	78.0	18.1	-	332
상속세 Inheritance Tax	188	43	145	138	8	14	81	-	35	73.4	26.9	-	50
증여세 Gift Tax	641	131	510	449	8	16	332	-	93	70.0	21.1	-	192
기타 내국세 Other National Taxes	490	196	294	451	14	34	359	-	44	92.0	10.1	-	39
관세 Customs Duties	296	112	184	229	8	2	109	-	110	77.4	49.8	-	67
지방세 Local Tax	1,428	469	959	1,056	82	77	692	-	205	73.9	21.0	-	372



■ 2009년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		①	②	
합계 Total	7,650	1,799	5,851	5,664	177	325	3,955	-	1,207	74.0	22.0	-	1,986
종합소득세 Global Income Tax	635	209	426	422	19	31	259	-	113	66.5	28.0	-	213
법인세 Corporation Tax	709	289	420	420	18	22	202	-	178	59.2	44.3	-	289
부가가치세 Value Added Tax	969	244	725	688	18	37	398	-	235	71.0	35.1	-	281
양도소득세 Capital Gains Tax	1,430	268	1,162	1,178	34	38	782	-	324	82.4	28.3	-	252
상속세 Inheritance Tax	163	47	116	120	5	13	63	-	39	73.6	33.9	-	43
증여세 Gift Tax	515	141	374	384	8	8	271	-	97	74.6	25.8	-	131
기타 내국세 Other National Taxes	1,257	150	1,107	1,061	15	36	972	-	38	84.4	3.6	-	196
관세 Customs Duties	269	100	169	157	8	15	94	-	40	58.4	26.8	-	112
지방세 Local Tax	1,703	351	1,352	1,234	52	125	914	-	143	72.5	12.1	-	469

**2-5 청구대리인 유무별 현황** Settlement of Requests Filed by Independent Taxpayers or Attorneys

**2-5-1. 내국세 현황 National Taxes**

(단위: 건, %) (Unit: case, %)

연도 Year	처리대상건수(①) by Number of Cases to be Settled			처리건수(②) by Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
2015	7,490	1,601	5,889	5,999	89	363	4,012	557	978	80.1	26.0	18.3	1,491
유 Attorney	5,446	1,368	4,078	4,202	65	243	2,515	513	866	77.2	33.3	23.9	1,244
무 Taxpayer	2,044	233	1,811	1,797	24	120	1,497	44	112	87.9	8.8	6.5	247
2014	7,847	1,974	5,873	6,246	108	274	4,520	290	1,054	79.6	21.9	18.0	1,601
유 Attorney	6,180	1,700	4,480	4,813	86	163	3,411	241	912	77.9	24.4	20.3	1,367
무 Taxpayer	1,667	274	1,393	1,433	22	111	1,109	49	142	86.0	13.5	10.4	234
2013	6,720	1,685	5,035	4,746	111	210	2,954	-	1,471	70.6	31.7	-	1,974
유 Attorney	5,293	1,418	3,875	3,593	87	103	2,116	-	1,287	67.9	36.7	-	1,700
무 Taxpayer	1,427	267	1,160	1,153	24	107	838	-	184	80.8	16.3	-	274
2012	6,749	1,356	5,393	5,064	64	252	3,428	-	1,320	75.0	26.4	-	1,685
유 Attorney	5,295	1,172	4,123	3,877	54	115	2,603	-	1,105	73.2	28.9	-	1,418
무 Taxpayer	1,454	184	1,270	1,187	10	137	825	-	215	81.6	18.3	-	267
2011	6,589	1,398	5,191	5,233	73	211	3,713	-	1,236	79.4	24.0	-	1,356
유 Attorney	5,310	1,165	4,145	4,138	53	102	2,946	-	1,037	77.9	25.4	-	1,172
무 Taxpayer	1,279	233	1,046	1,095	20	109	767	-	199	85.6	18.5	-	184
2010	5,486	1,405	4,081	4,088	115	194	2,845	-	934	74.5	23.5	-	1,398
유 Attorney	4,204	1,087	3,117	3,039	92	81	2,093	-	773	72.3	26.2	-	1,165
무 Taxpayer	1,282	318	964	1,049	23	113	752	-	161	81.8	15.7	-	233
2009	5,678	1,348	4,330	4,273	117	185	2,947	-	1,024	75.3	24.6	-	1,405
유 Attorney	3,692	1,031	2,661	2,605	76	93	1,638	-	798	70.6	31.6	-	1,087
무 Taxpayer	1,986	317	1,669	1,668	41	92	1,309	-	226	84.0	13.9	-	318

### 2-5-2. 관세 현황 Customs Duties

(단위: 건, %) (Unit: case, %)

연도 Year	처리대상건수(①) by Number of Cases to be Settled			처리건수(②) by Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
2015	440	98	342	196	32	9	83	43	29	44.5	43.9	24.0	244
유 Attorney	383	90	293	165	29	4	71	36	25	43.1	44.9	25.0	218
무 Taxpayer	57	8	49	31	3	5	12	7	4	54.4	39.3	19.0	26
2014	505	79	426	407	26	15	151	133	82	80.6	56.4	33.1	98
유 Attorney	371	67	304	281	22	5	133	45	76	75.7	46.7	35.5	90
무 Taxpayer	134	12	122	126	4	10	18	88	6	94.0	77.0	17.6	8
2013	339	26	313	260	8	29	85	-	138	76.7	54.8	-	79
유 Attorney	246	23	223	179	4	28	76	-	71	72.8	40.6	-	67
무 Taxpayer	93	3	90	81	4	1	9	-	67	87.1	87.0	-	12
2012	223	20	203	197	5	17	107	-	68	88.3	35.4	-	26
유 Attorney	192	19	173	169	5	14	100	-	50	88.0	30.5	-	23
무 Taxpayer	31	1	30	28	-	3	7	-	18	90.3	64.3	-	3
2011	212	67	145	192	5	6	122	-	59	90.6	31.6	-	20
유 Attorney	173	58	115	154	4	1	102	-	47	89.0	31.3	-	19
무 Taxpayer	39	9	30	38	1	5	20	-	12	97.4	32.4	-	1
2010	296	112	184	229	8	2	109	-	110	77.4	49.8	-	67
유 Attorney	234	92	142	176	7	1	82	-	86	75.2	50.9	-	58
무 Taxpayer	62	20	42	53	1	1	27	-	24	85.5	46.2	-	9
2009	269	100	169	157	8	15	94	-	40	58.4	26.8	-	112
유 Attorney	212	85	127	120	6	10	68	-	36	56.6	31.6	-	92
무 Taxpayer	57	15	42	37	2	5	26	-	4	64.9	11.4	-	20

### 2-5-3. 지방세 현황 Local Taxes

(단위: 건, %) (Unit: case, %)

연도 Year	처리대상건수(①) by Number of Cases to be Settled			처리건수(②) by Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) With- drawn	각하 (④) Rejected	기각 (⑤) Dis- missed	재조사 (⑥) Re investigated	인용 (⑦) Accepted		㉠	㉡	
2015	2,470	428	2,042	1,982	101	87	1,484	11	299	80.2	16.5	16.0	488
유 Attorney	1,287	210	1,077	1,041	14	10	868	-	149	80.9	14.5	14.5	246
무 Taxpayer	1,183	218	965	941	87	77	616	11	150	79.5	18.9	17.8	242
2014	2,525	350	2,175	2,097	29	193	1,529	42	304	83.0	16.7	15.0	428
유 Attorney	1,526	201	1,325	1,317	14	147	980	41	135	86.3	13.5	10.7	209
무 Taxpayer	999	149	850	780	15	46	549	1	169	78.1	22.2	22.1	219
2013	2,658	123	2,535	2,308	17	62	2,035	-	194	86.8	8.5	-	350
유 Attorney	623	87	536	422	7	20	293	-	102	67.7	24.6	-	201
무 Taxpayer	2,035	36	1,999	1,886	10	42	1,742	-	92	92.7	4.9	-	149
2012	1,306	478	828	1,183	21	77	706	-	379	90.6	32.6	-	123
유 Attorney	577	214	363	490	11	27	304	-	148	84.9	30.9	-	87
무 Taxpayer	729	264	465	693	10	50	402	-	231	95.1	33.8	-	36
2011	1,349	372	977	871	19	95	617	-	140	64.6	16.4	-	478
유 Attorney	573	160	413	359	6	22	264	-	67	62.7	19.0	-	214
무 Taxpayer	776	212	564	512	13	73	353	-	73	66.0	14.6	-	264
2010	1,428	469	959	1,056	82	77	692	-	205	73.9	21.0	-	372
유 Attorney	563	183	380	403	66	13	225	-	99	71.6	29.4	-	160
무 Taxpayer	865	286	579	653	16	64	467	-	106	75.5	16.6	-	212
2009	1,703	351	1,352	1,234	52	125	914	-	143	72.5	12.1	-	469
유 Attorney	747	133	614	564	29	15	459	-	61	75.5	11.4	-	183
무 Taxpayer	956	218	738	670	23	110	455	-	82	70.1	12.7	-	286



# Part 03

## 제 3장 조세심판청구 처리기간 Settlement Period of Tax Adjudgment Request

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by Requesting Year
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## 제 3장 조세심판청구 처리기간<sup>3)</sup> Settlement Period of Tax Adjudgment Request

### 3-1 청구연도별 현황 by Requesting Year

#### 3-1-1. 내국세 현황 National Taxes

(단위: 건, %, 일) (Unit: case, %, days)

연도 Year	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
2015	465	7.8	1,274	21.2	2,315	38.6	1,945	32.4	179
2014	581	9.3	1,048	16.8	2,134	34.2	2,483	39.8	194
2013	213	4.5	1,126	23.7	1,837	38.7	1,570	33.1	182
2012	478	9.4	1,284	25.4	1,789	35.3	1,513	29.9	165
2011	632	12.1	837	16.0	1,458	27.9	2,306	44.1	175
2010	384	9.4	784	19.2	1,182	28.9	1,738	42.5	208
2009	316	7.4	1,365	31.9	1,363	31.9	1,229	28.8	164

3) 처리기간은 청구인이 조세심판원에 심판청구서를 제출한 날부터 조세심판원에서 결정문을 발송하는 날까지를 기준으로 산정함  
Based on the period between the date on which a claimant files a request for adjudgment to the Tax Tribunal and the date on which the Tribunal sends the decision letter to the claimant

### 3-1-2. 관세 현황 Customs Duties

(단위: 건, %, 일) (Unit: case, %, days)

연도 Year	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
2015	3	1.5	9	4.6	53	27.0	131	66.8	232
2014	3	0.7	91	22.4	155	38.1	158	38.8	170
2013	18	6.9	43	16.5	146	56.2	53	20.4	141
2012	53	26.9	44	22.3	64	32.5	36	18.3	130
2011	19	9.9	40	20.8	46	24.0	87	45.3	219
2010	22	9.6	37	16.2	58	25.3	112	48.9	273
2009	19	12.1	16	10.2	39	24.8	83	52.9	253

### 3-1-3. 지방세 현황 Local Taxes

(단위: 건, %, 일) (Unit: case, %, days)

연도 Year	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
2015	274	13.8	511	25.8	567	28.6	630	31.8	157
2014	36	1.7	806	38.4	596	28.4	659	31.4	161
2013	1,470	63.7	183	7.9	450	19.5	205	8.9	77
2012	43	3.6	249	21.0	496	41.9	395	33.4	176
2011	34	3.9	204	23.4	187	21.5	446	51.2	203
2010	31	2.9	123	11.6	192	18.2	710	67.2	235
2009	248	20.1	155	12.6	365	29.6	466	37.8	154



**3-2 청구세액별 현황** by Size of Tax Amount Requested

**3-2-1. 내국세 현황 National Taxes**

■ 2015년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	465	7.8	1,274	21.2	2,315	38.6	1,945	32.4	179
3천만원 미만 less than 30 million won	241	10.9	759	34.3	807	36.5	403	18.2	128
3천만원~1억원 30 million won ~ less than 100 million won	86	7.5	262	22.8	538	46.9	261	22.8	144
1~5억원 100 million won ~ less than 500 million won	80	5.3	180	11.8	687	45.1	575	37.8	193
5~10억원 500 million won ~ less than 1 billion won	11	3.0	29	8.0	115	31.6	209	57.4	255
10~50억원 1 billion won ~ less than 5 billion won	42	7.8	36	6.7	135	25.0	328	60.6	276
50~100억원 5 billion won ~ less than 10 billion won	4	3.5	5	4.3	23	20.0	83	72.2	369
100~200억원 10 billion won ~ less than 20 billion won	1	1.8	3	5.4	7	12.5	45	80.4	413
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	3	8.8	31	91.2	541
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	8	100.0	379
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	2	100.0	937
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2014년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	581	9.3	1,048	16.8	2,134	34.2	2,483	39.8	194
3천만원 미만 less than 30 million won	445	21.4	621	29.9	619	29.8	392	18.9	123
3천만원~1억원 30 million won ~ less than 100 million won	69	5.5	219	17.5	537	42.9	427	34.1	167
1~5억원 100 million won ~ less than 500 million won	54	3.4	164	10.5	661	42.2	687	43.9	198
5~10억원 500 million won ~ less than 1 billion won	9	1.9	26	5.4	136	28.2	311	64.5	266
10~50억원 1 billion won ~ less than 5 billion won	4	0.6	18	2.8	145	22.5	477	74.1	336
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	11	10.9	90	89.1	411
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	12	20.0	48	80.0	374
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	10	22.7	34	77.3	431
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	1	7.7	12	92.3	632
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	2	33.3	4	66.7	392
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	1	100.0	243

■ 2013년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	213	4.5	1,126	23.7	1,837	38.7	1,570	33.1	182
3천만원 미만 less than 30 million won	82	5.3	615	39.9	595	38.6	248	16.1	127
3천만원~1억원 30 million won ~ less than 100 million won	54	5.0	255	23.7	501	46.6	265	24.7	151
1~5억원 100 million won ~ less than 500 million won	52	4.2	188	15.1	525	42.2	479	38.5	186
5~10억원 500 million won ~ less than 1 billion won	18	5.7	36	11.4	90	28.4	173	54.6	256
10~50억원 1 billion won ~ less than 5 billion won	7	1.6	27	6.3	103	24.1	290	67.9	314
50~100억원 5 billion won ~ less than 10 billion won	-	-	3	4.1	15	20.3	56	75.7	384
100~200억원 10 billion won ~ less than 20 billion won	-	-	2	5.7	5	14.3	28	80.0	454
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	1	3.8	25	96.2	565
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	2	28.6	5	71.4	398
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	1	100.0	726
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2012년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	478	9.4	1,284	25.4	1,789	35.3	1,513	29.9	165
3천만원 미만 less than 30 million won	312	17.7	623	35.3	505	28.6	325	18.4	119
3천만원~1억원 30 million won ~ less than 100 million won	93	7.9	338	28.6	509	43.1	240	20.3	137
1~5억원 100 million won ~ less than 500 million won	60	4.7	256	20.1	534	41.8	426	33.4	179
5~10억원 500 million won ~ less than 1 billion won	10	3.3	37	12.3	104	34.6	150	49.8	224
10~50억원 1 billion won ~ less than 5 billion won	3	0.7	26	6.3	112	27.1	272	65.9	288
50~100억원 5 billion won ~ less than 10 billion won	-	-	2	2.8	14	19.4	56	77.8	361
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	6	22.2	21	77.8	400
200~500억원 20 billion won ~ less than 50 billion won	-	-	2	8.7	5	21.7	16	69.6	376
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	4	100.0	668
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	3	100.0	403
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2011년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	632	12.1	837	16.0	1,458	27.9	2,306	44.1	175
3천만원 미만 less than 30 million won	471	21.1	366	16.4	388	17.4	1,009	45.2	148
3천만원~1억원 30 million won ~ less than 100 million won	89	7.4	254	21.0	487	40.3	377	31.2	157
1~5억원 100 million won ~ less than 500 million won	63	5.4	167	14.3	400	34.3	537	46.0	200
5~10억원 500 million won ~ less than 1 billion won	4	1.6	22	8.9	89	36.2	131	53.3	238
10~50억원 1 billion won ~ less than 5 billion won	4	1.4	22	7.8	63	22.3	194	68.6	273
50~100억원 5 billion won ~ less than 10 billion won	1	2.0	4	8.0	15	30.0	30	60.0	308
100~200억원 10 billion won ~ less than 20 billion won	-	-	2	9.1	5	22.7	15	68.2	296
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	9	56.3	7	43.8	255
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	6	100.0	383
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	2	100.0	-	-	174
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2010년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	384	9.4	784	19.2	1,182	28.9	1,738	42.5	208
3천만원 미만 less than 30 million won	206	14.7	334	23.9	370	26.5	487	34.9	169
3천만원~1억원 30 million won ~ less than 100 million won	92	8.7	248	23.6	359	34.1	353	33.6	165
1~5억원 100 million won ~ less than 500 million won	60	5.9	153	15.0	317	31.1	489	48.0	218
5~10억원 500 million won ~ less than 1 billion won	17	7.2	22	9.3	62	26.2	136	57.4	273
10~50억원 1 billion won ~ less than 5 billion won	7	2.4	23	8.0	58	20.2	199	69.3	357
50~100억원 5 billion won ~ less than 10 billion won	2	3.4	3	5.2	13	22.4	40	69.0	434
100~200억원 10 billion won ~ less than 20 billion won	-	-	1	5.3	2	10.5	16	84.2	661
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	1	10.0	9	90.0	715
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	4	100.0	627
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	5	100.0	646
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2009년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	316	7.4	1,365	31.9	1,363	31.9	1,229	28.8	164
3천만원 미만 less than 30 million won	167	8.4	844	42.6	585	29.6	383	19.4	128
3천만원~1억원 30 million won ~ less than 100 million won	87	9.0	281	29.1	356	36.9	242	25.1	146
1~5억원 100 million won ~ less than 500 million won	54	6.1	178	20.1	315	35.6	338	38.2	194
5~10억원 500 million won ~ less than 1 billion won	6	3.1	39	20.0	50	25.6	100	51.3	229
10~50억원 1 billion won ~ less than 5 billion won	2	1.0	21	10.6	51	25.6	125	62.8	314
50~100억원 5 billion won ~ less than 10 billion won	-	-	2	6.7	5	16.7	23	76.7	423
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	1	11.1	8	88.9	563
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	7	100.0	718
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	3	100.0	951
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

### 3-2-2. 관세 현황 Customs Duties

#### ■ 2015년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	3	1.5	9	4.6	53	27.0	131	66.8	232
3천만원 미만 less than 30 million won	-	-	6	10.7	16	28.6	34	60.7	201
3천만원~1억원 30 million won ~ less than 100 million won	-	-	1	2.1	13	27.7	33	70.2	222
1~5억원 100 million won ~ less than 500 million won	1	2.1	2	4.3	13	27.7	31	66.0	224
5~10억원 500 million won ~ less than 1 billion won	1	5.0	-	-	5	25.0	14	70.0	267
10~50억원 1 billion won ~ less than 5 billion won	-	-	-	-	5	27.8	13	72.2	286
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	1	33.3	2	66.7	213
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	2	100.0	267
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	2	100.0	672
500~1,000억원 50 billion won ~ less than 100 billion won	1	100.0	-	-	-	-	-	-	51
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-



■ 2014년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	3	0.7	91	22.4	155	38.1	158	38.8	170
3천만원 미만 less than 30 million won	1	0.5	85	42.1	73	36.1	43	21.3	125
3천만원~1억원 30 million won ~ less than 100 million won	1	1.9	3	5.8	24	46.2	24	46.2	199
1~5억원 100 million won ~ less than 500 million won	-	-	1	1.3	36	46.2	41	52.6	209
5~10억원 500 million won ~ less than 1 billion won	-	-	1	4.0	8	32.0	16	64.0	232
10~50억원 1 billion won ~ less than 5 billion won	1	2.5	1	2.5	12	30.0	26	65.0	210
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	1	20.0	4	80.0	348
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	1	100.0	288
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	3	100.0	276
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	1	100.0	-	-	154
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2013년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	18	6.9	43	16.5	146	56.2	53	20.4	141
3천만원 미만 less than 30 million won	17	13.2	38	29.5	62	48.1	12	9.3	114
3천만원~1억원 30 million won ~ less than 100 million won	-	-	1	2.6	32	84.2	5	13.2	148
1~5억원 100 million won ~ less than 500 million won	1	2.0	2	4.0	32	64.0	15	30.0	160
5~10억원 500 million won ~ less than 1 billion won	-	-	2	10.5	9	47.4	8	42.1	186
10~50억원 1 billion won ~ less than 5 billion won	-	-	-	-	9	47.4	10	52.6	196
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	1	50.0	1	50.0	283
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	-	-	-
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	1	33.3	2	66.7	219
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2012년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	53	26.9	44	22.3	64	32.5	36	18.3	130
3천만원 미만 less than 30 million won	18	34.6	15	28.8	18	34.6	1	1.9	83
3천만원~1억원 30 million won ~ less than 100 million won	13	36.1	7	19.4	12	33.3	4	11.1	100
1~5억원 100 million won ~ less than 500 million won	15	25.9	14	24.1	16	27.6	13	22.4	146
5~10억원 500 million won ~ less than 1 billion won	5	29.4	3	17.6	6	35.3	3	17.6	112
10~50억원 1 billion won ~ less than 5 billion won	2	8.0	5	20.0	9	36.0	9	36.0	170
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	1	25.0	3	75.0	370
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	1	100.0	610
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	2	66.7	1	33.3	248
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	1	100.0	299
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2011년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	19	9.9	40	20.8	46	24.0	87	45.3	219
3천만원 미만 less than 30 million won	9	14.3	21	33.3	16	25.4	17	27.0	152
3천만원~1억원 30 million won ~ less than 100 million won	5	14.3	5	14.3	13	37.1	12	34.3	197
1~5억원 100 million won ~ less than 500 million won	3	7.3	6	14.6	11	26.8	21	51.2	195
5~10억원 500 million won ~ less than 1 billion won	1	4.2	4	16.7	2	8.3	17	70.8	269
10~50억원 1 billion won ~ less than 5 billion won	1	5.9	3	17.6	2	11.8	11	64.7	345
50~100억원 5 billion won ~ less than 10 billion won	-	-	1	25.0	1	25.0	2	50.0	273
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	2	100.0	937
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	1	20.0	4	80.0	374
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	1	100.0	481
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2010년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	22	9.6	37	16.2	58	25.3	112	48.9	273
3천만원 미만 less than 30 million won	16	23.2	10	14.5	25	36.2	18	26.1	161
3천만원~1억원 30 million won ~ less than 100 million won	3	4.9	8	13.1	17	27.9	33	54.1	242
1~5억원 100 million won ~ less than 500 million won	3	5.9	12	23.5	10	19.6	26	51.0	276
5~10억원 500 million won ~ less than 1 billion won	-	-	2	8.7	4	17.4	17	73.9	447
10~50억원 1 billion won ~ less than 5 billion won	-	-	5	23.8	1	4.8	15	71.4	463
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	-	-	3	100.0	838
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	1	100.0	-	-	165
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2009년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	19	12.1	16	10.2	39	24.8	83	52.9	252
3천만원 미만 less than 30 million won	10	22.2	6	13.3	17	37.8	12	26.7	158
3천만원~1억원 30 million won ~ less than 100 million won	4	12.1	5	15.2	4	12.1	20	60.6	263
1~5억원 100 million won ~ less than 500 million won	1	2.0	3	5.9	14	27.5	33	64.7	284
5~10억원 500 million won ~ less than 1 billion won	2	22.2	1	11.1	1	11.1	5	55.6	270
10~50억원 1 billion won ~ less than 5 billion won	2	11.1	1	5.6	3	16.7	12	66.7	362
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	-	-	1	100.0	354
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	-	-	-
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

### 3-2-3. 지방세 현황 Local Taxes

#### ■ 2015년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	274	13.8	511	25.8	567	28.6	630	31.8	157
1천만원 미만 less than 10 million won	169	18.7	308	34.1	230	25.4	197	21.8	125
1~3천만원 10 million won ~ less than 30 million won	84	18.0	115	24.7	149	32.0	118	25.3	137
3천만원~1억원 30 million won ~ less than 100 million won	12	4.8	40	15.9	89	35.5	110	43.8	196
1~5억원 100 million won ~ less than 500 million won	2	0.9	38	16.6	76	33.2	113	49.3	205
5~10억원 500 million won ~ less than 1 billion won	2	3.8	5	9.6	12	23.1	33	63.5	276
10~50억원 1 billion won ~ less than 5 billion won	5	7.6	5	7.6	9	13.6	47	71.2	312
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	1	14.3	6	85.7	303
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	1	16.7	5	83.3	288
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	1	100.0	353
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2014년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	36	1.7	806	38.4	596	28.4	659	31.4	161
1천만원 미만 less than 10 million won	10	0.8	769	62.9	309	25.3	135	11.0	112
1~3천만원 10 million won ~ less than 30 million won	6	2.6	13	5.6	99	42.3	116	49.6	199
3천만원~1억원 30 million won ~ less than 100 million won	7	3.4	12	5.9	84	41.2	101	49.5	207
1~5억원 100 million won ~ less than 500 million won	12	6.8	3	1.7	53	29.9	109	61.6	252
5~10억원 500 million won ~ less than 1 billion won	1	1.3	4	5.1	23	29.1	51	64.6	227
10~50억원 1 billion won ~ less than 5 billion won	-	-	5	3.3	25	16.4	122	80.3	239
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	1	5.9	16	94.1	456
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	2	25.0	6	75.0	436
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	2	100.0	537
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	1	100.0	570
1,000억원 ~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-



■ 2013년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	1,470	63.7	183	7.9	450	19.5	205	8.9	77
1천만원 미만 less than 10 million won	1,457	80.6	98	5.4	213	11.8	39	2.2	51
1~3천만원 10 million won ~ less than 30 million won	3	1.9	32	20.4	88	56.1	34	21.7	151
3천만원~1억원 30 million won ~ less than 100 million won	6	4.1	31	21.1	76	51.7	34	23.1	142
1~5억원 100 million won ~ less than 500 million won	3	2.3	15	11.3	52	39.1	63	47.4	196
5~10억원 500 million won ~ less than 1 billion won	1	3.2	2	6.5	12	38.7	16	51.6	237
10~50억원 1 billion won ~ less than 5 billion won	-	-	5	20.0	7	28.0	13	52.0	237
50~100억원 5 billion won ~ less than 10 billion won	-	-	-	-	2	28.6	5	71.4	298
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	-	-	-
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	1	100.0	440
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2012년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	43	3.6	249	21.0	496	41.9	395	33.4	176
1천만원 미만 less than 10 million won	19	4.1	142	31.0	222	48.5	75	16.4	136
1~3천만원 10 million won ~ less than 30 million won	8	4.2	32	16.9	93	49.2	56	29.6	172
3천만원~1억원 30 million won ~ less than 100 million won	8	3.7	34	15.7	79	36.4	96	44.2	188
1~5억원 100 million won ~ less than 500 million won	7	3.2	31	14.4	74	34.3	104	48.1	209
5~10억원 500 million won ~ less than 1 billion won	-	-	3	6.0	13	26.0	34	68.0	270
10~50억원 1 billion won ~ less than 5 billion won	-	-	6	14.0	10	23.3	27	62.8	287
50~100억원 5 billion won ~ less than 10 billion won	1	20.0	1	20.0	2	40.0	1	20.0	167
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	3	60.0	2	40.0	242
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2011년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	34	3.9	204	23.4	187	21.5	446	51.2	203
1천만원 미만 less than 10 million won	24	7.8	75	24.4	83	27.0	125	40.7	176
1~3천만원 10 million won ~ less than 30 million won	4	2.7	16	10.9	35	23.8	92	62.6	221
3천만원~1억원 30 million won ~ less than 100 million won	1	0.7	11	7.2	37	24.3	103	67.8	251
1~5억원 100 million won ~ less than 500 million won	3	2.4	10	8.1	20	16.1	91	73.4	257
5~10억원 500 million won ~ less than 1 billion won	-	-	34	63.0	2	3.7	18	33.3	163
10~50억원 1 billion won ~ less than 5 billion won	2	2.4	55	66.3	9	10.8	17	20.5	130
50~100억원 5 billion won ~ less than 10 billion won	-	-	3	75.0	1	25.0	-	-	93
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	-	-	-
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2010년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	31	2.9	123	11.6	192	18.2	710	67.2	235
1천만원 미만 less than 10 million won	25	5.5	78	17.2	101	22.2	250	55.1	197
1~3천만원 10 million won ~ less than 30 million won	1	0.6	16	9.1	29	16.6	129	73.7	239
3천만원~1억원 30 million won ~ less than 100 million won	4	2.1	9	4.8	30	16.0	145	77.1	262
1~5억원 100 million won ~ less than 500 million won	1	0.7	15	10.2	17	11.6	114	77.6	269
5~10억원 500 million won ~ less than 1 billion won	-	-	1	2.2	8	17.4	37	80.4	302
10~50억원 1 billion won ~ less than 5 billion won	-	-	3	7.3	6	14.6	32	78.0	292
50~100억원 5 billion won ~ less than 10 billion won	-	-	1	25.0	-	-	3	75.0	404
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	-	-	-	-	-
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	1	100.0	-	-	167
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

■ 2009년

(단위: 건, %, 일) (Unit: case, %, days)

청구세액별 by Size of Tax Amount Requested	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	248	20.1	155	12.6	365	29.6	466	37.8	154
1천만원 미만 less than 10 million won	242	29.0	136	16.3	259	31.0	198	23.7	120
1~3천만원 10 million won ~ less than 30 million won	4	2.9	7	5.1	41	30.1	84	61.8	207
3천만원~1억원 30 million won ~ less than 100 million won	-	-	6	5.9	24	23.5	72	70.6	232
1~5억원 100 million won ~ less than 500 million won	2	2.1	2	2.1	22	22.9	70	72.9	238
5~10억원 500 million won ~ less than 1 billion won	-	-	-	-	9	34.6	17	65.4	237
10~50억원 1 billion won ~ less than 5 billion won	-	-	2	6.1	8	24.2	23	69.7	243
50~100억원 5 billion won ~ less than 10 billion won	-	-	2	50.0	1	25.0	1	25.0	158
100~200억원 10 billion won ~ less than 20 billion won	-	-	-	-	1	50.0	1	50.0	301
200~500억원 20 billion won ~ less than 50 billion won	-	-	-	-	-	-	-	-	-
500~1,000억원 50 billion won ~ less than 100 billion won	-	-	-	-	-	-	-	-	-
1,000억원 ~5,000억원 100 billion won ~ less than 500 billion won	-	-	-	-	-	-	-	-	-
5,000억원 이상 500 billion won or more	-	-	-	-	-	-	-	-	-

**3-3 청구세목별 현황 by Type of Tax**

**3-3-1. 국세 현황 National Taxes and Customs Duties**

■ 2015년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	468	7.6	1,283	20.7	2,368	38.2	2,076	33.5	180
종합소득세 Global Income Tax	44	5.2	82	9.6	400	47.1	324	38.1	187
법인세 Corporation Tax	14	1.7	82	10.2	214	26.6	496	61.5	283
부가가치세 Value Added Tax	322	16.9	731	38.3	412	21.6	442	23.2	141
양도소득세 Capital Gains Tax	54	4.8	220	19.5	650	57.5	207	18.3	148
상속세 Inheritance Tax	1	0.7	11	7.4	71	47.7	66	44.3	204
증여세 Gift Tax	20	2.3	102	11.8	409	47.2	336	38.8	200
기타 내국세 Other National Taxes	10	3.5	46	15.9	159	55.0	74	25.6	160
관세 Customs Duties	3	1.5	9	4.6	53	27.0	131	66.8	231

■ 2014년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	584	8.8	1,139	17.1	2,289	34.4	2,641	39.7	192
종합소득세 Global Income Tax	17	2.5	136	19.7	255	37.0	282	40.9	201
법인세 Corporation Tax	7	0.7	49	4.8	244	24.1	714	70.4	310
부가가치세 Value Added Tax	505	23.1	470	21.5	585	26.8	626	28.6	142
양도소득세 Capital Gains Tax	17	1.8	222	23.2	457	47.7	262	27.3	152
상속세 Inheritance Tax	2	1.8	18	15.8	44	38.6	50	43.9	219
증여세 Gift Tax	13	1.4	65	6.8	408	42.5	474	49.4	245
기타 내국세 Other National Taxes	20	6.2	88	27.2	141	43.5	75	23.1	150
관세 Customs Duties	3	0.7	91	22.4	155	38.1	158	38.8	170

■ 2013년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	231	4.6	1,169	23.4	1,983	39.6	1,623	32.4	180
종합소득세 Global Income Tax	14	2.5	138	24.4	210	37.1	204	36.0	185
법인세 Corporation Tax	8	1.3	45	7.5	144	24.0	403	67.2	313
부가가치세 Value Added Tax	115	8.3	499	36.2	458	33.2	308	22.3	148
양도소득세 Capital Gains Tax	50	4.2	299	25.1	578	48.6	262	22.0	144
상속세 Inheritance Tax	4	3.3	19	15.8	56	46.7	41	34.2	190
증여세 Gift Tax	9	1.4	69	10.9	266	42.0	289	45.7	213
기타 내국세 Other National Taxes	13	5.0	57	22.1	125	48.4	63	24.4	166
관세 Customs Duties	18	6.9	43	16.5	146	56.2	53	20.4	141



■ 2012년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	531	10.1	1,328	25.2	1,853	35.2	1,549	29.4	163
종합소득세 Global Income Tax	81	8.4	338	35.2	261	27.2	281	29.2	150
법인세 Corporation Tax	9	1.7	49	9.1	140	26.0	341	63.3	275
부가가치세 Value Added Tax	195	19.0	203	19.8	337	32.9	289	28.2	157
양도소득세 Capital Gains Tax	141	10.3	389	28.3	576	41.9	269	19.6	134
상속세 Inheritance Tax	6	4.7	29	22.5	66	51.2	28	21.7	163
증여세 Gift Tax	30	4.1	128	17.6	316	43.4	254	34.9	188
기타 내국세 Other National Taxes	16	5.2	148	48.1	93	30.2	51	16.6	121
관세 Customs Duties	53	26.9	44	22.3	64	32.5	36	18.3	130

■ 2011년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	651	12.0	877	16.2	1,504	27.7	2,393	44.1	177
종합소득세 Global Income Tax	209	29.8	105	15.0	231	32.9	157	22.4	137
법인세 Corporation Tax	17	3.6	42	9.0	122	26.1	287	61.3	274
부가가치세 Value Added Tax	123	7.1	182	10.6	251	14.6	1,169	67.8	191
양도소득세 Capital Gains Tax	175	13.2	323	24.5	466	35.3	357	27.0	144
상속세 Inheritance Tax	13	9.6	20	14.7	49	36.0	54	39.7	189
증여세 Gift Tax	60	8.5	120	17.1	277	39.5	245	34.9	175
기타 내국세 Other National Taxes	35	19.6	45	25.1	62	34.6	37	20.7	138
관세 Customs Duties	19	9.9	40	20.8	46	24.0	87	45.3	219

■ 2010년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	406	9.4	821	19.0	1,240	28.7	1,850	42.9	211
종합소득세 Global Income Tax	45	8.5	99	18.7	166	31.3	220	41.5	217
법인세 Corporation Tax	11	2.4	43	9.2	110	23.6	302	64.8	351
부가가치세 Value Added Tax	110	12.5	168	19.1	257	29.2	344	39.1	184
양도소득세 Capital Gains Tax	126	10.7	296	25.2	400	34.0	353	30.0	155
상속세 Inheritance Tax	6	4.3	28	20.3	52	37.7	52	37.7	183
증여세 Gift Tax	22	4.9	81	18.0	102	22.7	244	54.3	218
기타 내국세 Other National Taxes	64	14.2	69	15.3	95	21.1	223	49.4	235
관세 Customs Duties	22	9.6	37	16.2	58	25.3	112	48.9	273

■ 2009년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	335	7.6	1,381	31.2	1,402	31.6	1,312	29.6	167
종합소득세 Global Income Tax	34	8.1	95	22.5	119	28.2	174	41.2	203
법인세 Corporation Tax	16	3.8	55	13.1	128	30.5	221	52.6	280
부가가치세 Value Added Tax	61	8.9	148	21.5	277	40.3	202	29.4	168
양도소득세 Capital Gains Tax	149	12.6	311	26.4	381	32.3	337	28.6	144
상속세 Inheritance Tax	13	10.8	31	25.8	30	25.0	46	38.3	182
증여세 Gift Tax	20	5.2	78	20.3	142	37.0	144	37.5	194
기타 내국세 Other National Taxes	23	2.2	647	61.0	286	27.0	105	9.9	108
관세 Customs Duties	19	12.1	16	10.2	39	24.8	83	52.9	252

### 3-3-2. 지방세 현황 Local Taxes

#### ■ 2015년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	274	13.8	511	25.8	567	28.6	630	31.8	157
취득세 Acquisition Tax	160	11.5	343	24.7	412	29.7	473	34.1	162
재산세 Property Tax	107	24.7	153	35.3	63	14.5	111	25.6	132
등록세 Registration Tax	1	5.0	1	5.0	7	35.0	11	55.0	255
기타 Others	6	4.3	14	10.0	85	60.7	35	25.0	178

#### ■ 2014년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	36	1.7	806	38.4	596	28.4	659	31.4	161
취득세 Acquisition Tax	9	0.6	758	50.0	320	21.1	429	28.3	158
재산세 Property Tax	25	5.3	34	7.2	213	45.3	198	42.1	168
등록세 Registration Tax	-	-	2	9.1	11	50.0	9	40.9	216
기타 Others	2	2.2	12	13.5	52	58.4	23	25.8	163

■ 2013년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	1,470	63.7	183	7.9	450	19.5	205	8.9	77
취득세 Acquisition Tax	11	2.0	76	13.9	322	59.0	137	25.1	158
재산세 Property Tax	1,456	86.6	94	5.6	89	5.3	42	2.5	46
등록세 Registration Tax	-	-	1	4.5	10	45.5	11	50.0	251
기타 Others	3	5.1	12	20.3	29	49.2	15	25.4	164

■ 2012년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	43	3.6	249	21.0	496	41.9	395	33.4	176
취득세 Acquisition Tax	16	2.5	122	19.4	218	34.7	272	43.3	198
재산세 Property Tax	25	5.9	106	24.9	216	50.8	78	18.4	142
등록세 Registration Tax	-	-	4	6.0	27	40.3	36	53.7	236
기타 Others	2	3.2	17	27.0	35	55.6	9	14.3	126

■ 2011년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	34	3.9	204	23.4	187	21.5	446	51.2	203
취득세 Acquisition Tax	9	1.8	82	16.0	113	22.0	309	60.2	226
재산세 Property Tax	15	6.2	108	44.4	37	15.2	83	34.2	158
등록세 Registration Tax	1	1.8	2	3.5	16	28.1	38	66.7	232
기타 Others	9	15.5	12	20.7	21	36.2	16	27.6	155

■ 2010년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	31	2.9	123	11.6	192	18.2	710	67.2	235
취득세 Acquisition Tax	8	1.3	66	10.7	115	18.6	428	69.4	243
재산세 Property Tax	15	5.0	40	13.4	49	16.4	195	65.2	217
등록세 Registration Tax	-	-	7	10.6	10	15.2	49	74.2	279
기타 Others	8	10.8	10	13.5	18	24.3	38	51.4	196

■ 2009년

(단위: 건, %, 일) (Unit: case, %, days)

세목별 by Type of Tax	60일 이내 within 60 days		61일~90일 for more than 60 days up to 90 days		91일~180일 for more than 90 days up to 180 days		180일 초과 more than 180 days		평균 처리일수 Average Days for Settlement
	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	건수 Number of Cases	비율 Ratio	
합계 Total	248	20.1	155	12.6	365	29.6	466	37.8	154
취득세 Acquisition Tax	11	2.4	32	7.1	118	26.0	292	64.5	215
재산세 Property Tax	236	38.8	101	16.6	169	27.8	103	16.9	100
등록세 Registration Tax	1	1.0	11	10.7	47	45.6	44	42.7	181
기타 Others	-	-	11	15.9	31	44.9	27	39.1	189





# Part 04

## 제 4장 기타 Others



- 4-1. 회의별 심판청구 처리 현황 106  
Settlement of Requests for Adjudgment by  
Joint Session of Tax Judges or Council of  
Tax Judges or Chief Tax Judge
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## 4. 기타 Others

### 4-1 회의별 심판청구 처리현황

Settlement of Requests for Adjudgment by Joint Session of Tax Judges or Council of Tax Judges or Chief Tax Judge

(단위: 건, %) (Unit: case, %)

연도 Year	조세심판관 합동회의 Joint Session of Tax Judges	조세심판관회의 Council of Tax Judges	주심단독 Chief Tax Judge	계 Total
2015	120	6,842	993	7,955
2014	59	7,537	991	8,587
2013	40	6,228	910	7,178
2012	119	4,934	1,301	6,354
2011	85	5,103	1,011	6,199
2010	151	4,107	911	5,168
2009	29	4,509	949	5,487

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

**4-2 청구인 의견진술 비율 현황**

**Ratio of Cases Where Claimants Made an Opinion Statement**

(단위: 건, %) (Unit: case, %)

연도 Year	전체 처리건수 Total Number of Cases Settled	의견진술 건수 Number of Cases Where Claimants Made an Opinion Statement	의견진술 비율 Ratio of Cases Where Claimants Made an Opinion Statement
2015	7,244	4,029	55.6
2014	7,687	3,741	48.7
2013	5,174	2,163	41.8
2012	5,246	2,366	45.1
2011	5,460	1,682	30.8
2010	4,327	1,480	34.2
2009	4,688	975	20.8

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

**4-3 국선심판청구대리인 제도 운영현황**

**The current state of operation of Public Representative to Appeal to Tax Tribunal**

(단위: 건, %) (Unit: case, %)

연도 Year	처리대상건수(①) Number of Cases to be Settled			처리건수(②) Number of Cases Settled						처리율 (②/①) Ratio of Cases Settled	인용률 Acceptance ratio		이월 건수 Number of Cases Carried Forward
	소계 Subtotal	전년 이월 Carried Over	당년 접수 Requested	소계 Subtotal	취하 (③) Withdrawn	각하 (④) Rejected	기각 (⑤) Dis-missed	재조사 (⑥) Re-investigated	인용 (⑦) Accepted		①	②	
2015	12	-	12	8	-	1	4	-	3	66.6	37.5	37.5	4

**4-4 조세심판관합동회의 운영현황**

**Administration of Joint Session of Tax Judges**

**4-4-1. 결정유형별 현황 The current state by type of adjudication**

(단위: 건, %) (Unit: case, %)

연도 Year	총 처리건수 Total Number of Cases Settled	각하 Rejected	기각 Dismissed	재조사 Reinvestigated	인용 Accepted	인용률 Acceptance Ratio	
						㉠	㉡
2015	120	-	27	-	93	77.5	-
2014	59	1	22	-	36	61.0	-
2013	40	-	10	-	30	75.0	-
2012	119	-	17	-	102	85.7	-
2011	85	-	22	3	60	74.1	73.2
2010	151	-	64	2	85	57.6	57.0
2009	29	-	6	-	23	79.3	-

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

### 4-4-2. 청구세목별 현황 The current state by detailed request

#### ■ 2015년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	총 처리건수 Total Number of Cases Settled	각하 Rejected	기각 Dismissed	재조사 Reinvestigated	인용 Accepted	인용률 Acceptance Ratio	
						㉠	㉡
합계 Total	120	-	27	-	93	77.5	-
종합소득세 Global Income Tax	6	-	2	-	4	66.6	-
법인세 Corporation Tax	18	-	2	-	16	88.8	-
부가가치세 Value Added Tax	44	-	2	-	42	95.5	-
양도소득세 Capital Gains Tax	1	-	1	-	-	-	-
상속세 Inheritance Tax	4	-	-	-	4	100.0	-
증여세 Gift Tax	25	-	19	-	6	24.0	-
기타 내국세 Other National Taxes	2	-	-	-	2	100.0	-
관세 Customs Duties	5	-	-	-	5	100.0	-
지방세 Local Tax	15	-	1	-	14	93.3	-

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

■ 2014년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	총 처리건수 Total Number of Cases Settled	각하 Rejected	기각 Dismissed	재조사 Reinvestigated	인용 Accepted	인용률 Acceptance Ratio	
						㉠	㉡
합계 Total	59	1	22	-	36	61.0	-
종합소득세 Global Income Tax	3	-	1	-	2	66.6	-
법인세 Corporation Tax	13	1	3	-	9	69.2	-
부가가치세 Value Added Tax	7	-	4	-	3	42.9	-
양도소득세 Capital Gains Tax	3	-	1	-	2	66.6	-
상속세 Inheritance Tax	2	-	-	-	2	100.0	-
증여세 Gift Tax	28	-	13	-	15	53.6	-
기타 내국세 Other National Taxes	-	-	-	-	-	-	-
관세 Customs Duties	-	-	-	-	-	-	-
지방세 Local Tax	3	-	-	-	3	100.0	-

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

■ 2013년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	총 처리건수 Total Number of Cases Settled	각하 Rejected	기각 Dismissed	재조사 Reinvestigated	인용 Accepted	인용률 Acceptance Ratio	
						㉠	㉡
합계 Total	40	-	10	-	30	75.0	-
종합소득세 Global Income Tax	2	-	2	-	-	-	-
법인세 Corporation Tax	12	-	3	-	9	75.0	-
부가가치세 Value Added Tax	3	-	-	-	3	100.0	-
양도소득세 Capital Gains Tax	2	-	-	-	2	100.0	-
상속세 Inheritance Tax	1	-	-	-	1	100.0	-
증여세 Gift Tax	8	-	3	-	5	62.5	-
기타 내국세 Other National Taxes	1	-	-	-	1	100.0	-
관세 Customs Duties	-	-	-	-	-	-	-
지방세 Local Tax	11	-	2	-	9	81.8	-

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

■ 2012년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	총 처리건수 Total Number of Cases Settled	각하 Rejected	기각 Dismissed	재조사 Reinvestigated	인용 Accepted	인용률 Acceptance Ratio	
						㉠	㉡
합계 Total	119	-	17	-	102	85.7	-
종합소득세 Global Income Tax	8	-	1	-	7	87.5	-
법인세 Corporation Tax	19	-	2	-	17	89.5	-
부가가치세 Value Added Tax	11	-	-	-	11	100.0	-
양도소득세 Capital Gains Tax	1	-	1	-	-	-	-
상속세 Inheritance Tax	2	-	1	-	1	50.0	-
증여세 Gift Tax	26	-	7	-	19	73.1	-
기타 내국세 Other National Taxes	1	-	-	-	1	100.0	-
관세 Customs Duties	-	-	-	-	-	-	-
지방세 Local Tax	51	-	5	-	46	90.2	-

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases



■ 2011년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	총 처리건수 Total Number of Cases Settled	각하 Rejected	기각 Dismissed	재조사 Reinvestigated	인용 Accepted	인용률 Acceptance Ratio	
						㉠	㉡
합계 Total	85	-	22	3	60	74.1	73.2
종합소득세 Global Income Tax	8	-	3	-	5	62.5	-
법인세 Corporation Tax	14	-	8	1	5	35.7	38.5
부가가치세 Value Added Tax	5	-	1	-	4	80.0	-
양도소득세 Capital Gains Tax	4	-	2	-	2	50.0	-
상속세 Inheritance Tax	3	-	-	-	3	100.0	-
증여세 Gift Tax	23	-	5	-	18	78.3	-
기타 내국세 Other National Taxes	-	-	-	-	-	-	-
관세 Customs Duties	16	-	-	2	14	100.0	100.0
지방세 Local Tax	12	-	3	-	9	75.0	-

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

■ 2010년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	총 처리건수 Total Number of Cases Settled	각하 Rejected	기각 Dismissed	재조사 Reinvestigated	인용 Accepted	인용률 Acceptance Ratio	
						㉠	㉡
합계 Total	151	-	64	2	85	57.6	57.0
종합소득세 Global Income Tax	16	-	4	-	12	75.0	-
법인세 Corporation Tax	63	-	9	2	52	85.7	85.2
부가가치세 Value Added Tax	15	-	12	-	3	20.0	-
양도소득세 Capital Gains Tax	17	-	8	-	9	52.9	-
상속세 Inheritance Tax	-	-	-	-	-	-	-
증여세 Gift Tax	18	-	13	-	5	27.7	-
기타 내국세 Other National Taxes	4	-	3	-	1	25.0	-
관세 Customs Duties	-	-	-	-	-	-	-
지방세 Local Tax	18	-	15	-	3	16.6	-

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

■ 2009년

(단위: 건, %) (Unit: case, %)

청구 세목별 by Type of Tax	총 처리건수 Total Number of Cases Settled	각하 Rejected	기각 Dismissed	재조사 Reinvestigated	인용 Accepted	인용률 Acceptance Ratio	
						㉠	㉡
합계 Total	29	-	6	-	23	79.3	-
종합소득세 Global Income Tax	1	-	1	-	-	-	-
법인세 Corporation Tax	11	-	1	-	10	90.9	-
부가가치세 Value Added Tax	3	-	1	-	2	66.6	-
양도소득세 Capital Gains Tax	2	-	-	-	2	100.0	-
상속세 Inheritance Tax	4	-	-	-	4	100.0	-
증여세 Gift Tax	4	-	2	-	2	50.0	-
기타 내국세 Other National Taxes	1	-	-	-	1	100.0	-
관세 Customs Duties	-	-	-	-	-	-	-
지방세 Local Tax	3	-	1	-	2	66.6	-

\* 병합사건은 개별 건수를 모두 합하여 산정함 Consolidated cases have been counted by aggregating all individual cases

# 2015 조세심판통계연보

2015 STATISTICAL YEARBOOK OF TAX TRIBUNAL

2016년 2월 29일 인쇄

2016년 2월 29일 발행

## 발행인

국무총리 조세심판원장 심화석

## 편집인

행정실장 신봉일

## 편집총괄

사무관 박정민  
사무관 오인석  
주무관 김필한

## 통계작성

사무관 박정민  
사무관 오인석  
주무관 송기영 · 서지용 · 이유진 · 김필한

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# 2015 조세심판통계연보

2015 STATISTICAL YEARBOOK OF TAX TRIBUNAL