

첨부서류	1. 신고: 미처분이익잉여금 사용 투자개요서, 재무제표에 대한 감사보고서, 최근 결산기 이익잉여금처분계산서, 외국인투자기업 등록증명서 사본 각 1부 2. 변경신고: 변경내역서(증명서류 포함), 재무제표에 대한 감사보고서, 최근 결산기 이익잉여금처분계산서, 외국인투자기업 등록증명서 사본 각 1부	수수료 없음
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유의사항

이 신고내용에 따른 외국인투자자금의 투자 확인은 대한무역투자진흥공사를 통해 실제 투자금 사용명세(증명서류 및 영수증 등 포함)에 대한 검토가 별도로 진행됩니다.

작성방법

< 신규 신고인 경우 >

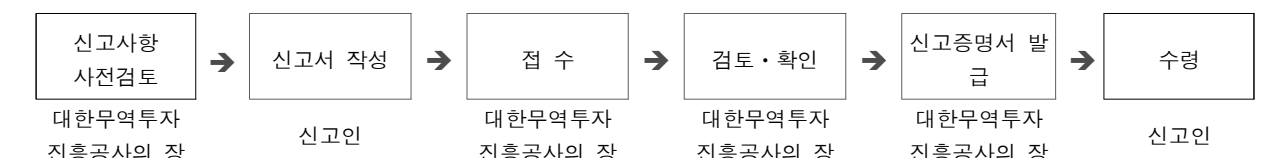
- ①~②란은 외국투자자가 출자한 기업 또는 취득한 주식 등을 발행한 국내기업의 '상호 또는 명칭'을 국문과 영문으로 적고, '사업자등록번호'는 본사를 기준으로 적습니다.
- ③란의 '주소' 중 '본사'는 본사의 주소를 적습니다. '금번 투자지역'은 특정 투자지역의 "도로명" 또는 "읍·면·동" 단위까지의 주소를 기재하되, 특정 투자지역이 없는 경우 본사의 주소를 기재합니다.
- ④란의 '자본금'은 주식 등 발행기업의 납입자본금을 원단위까지 적습니다. 만일 주식 등 발행기업의 납입자본금과 주식 등의 액면총액[주식수×1주(좌)당 액면가액]이 다른 경우에는 후자를 기재하고 전자는 괄호안에 부기합니다.
- ⑤란의 '미처분이익잉여금 투자 인정액'은 금번 투자 예정 금액인 '차기이월 미처분이익잉여금 중 투자예정액(A)'에 '외국인 투자비율(B)'을 곱한 금액이며, 원화와 미달러 상당액(미화는 투자신고 당시의 환율로 계상합니다)으로 기재합니다. '재무제표상 금액(A)'은 이익잉여금처분계산서상의 차기이월이익잉여금을 기재합니다. 외국인투자비율은 외국인투자등록증에 표시된 비율로써 소수점 한자리까지만 표시하며, 두자리 이하는 버립니다.
- ⑥란은 금번 투자로 외국인투자기업이 경영하려는 사업명(또는 주식 등 발행 기업이 현재 하고 있는 사업명)을 적고, 복수의 사업을 하려는 경우에는 주요 사업 순으로 4개까지만 사업명을 적습니다.
- ⑦란은 주된 '사용용도'를 1개 항목만 선택합니다.
- 공장 또는 연구시설 신·증설: 제조업을 경영하는 기업이 외국인투자 자금을 공장 또는 연구시설의 설치를 위한 토지 또는 건물의 매입비, 임대료, 건축비, 신축에 필요한 전기·통신시설 등 기반시설의 설치비 등에 사용하거나, 해당 사업을 영위하는 데 필요한 자본재 및 연구기자재를 구입하려는 경우
 - 사업장 또는 연구시설 신·증설: 비제조업을 경영하는 기업이 외국인투자 자금을 사업장 또는 연구시설의 설치를 위한 토지 또는 건물의 매입비, 임대료, 건축비, 신축에 필요한 전기·통신시설 등 기반시설의 설치비 등에 사용하거나, 해당 사업을 영위하는 데 필요한 자본재 및 연구기자재를 구입하려는 경우

< 변경신고인 경우 >

- ⑧~⑨란은 변경신고를 하는 경우에만 작성하며, 기존신고 ①~⑦란에 작성된 사항 중 변경되는 사항을 기재하여 '이미 신고된 내용'은 기존 신고내용을, '변경후 내용'은 변경되는 내용을 작성합니다.
- 단, ⑤란의 변경신고 중 차기이월미처분이익잉여금의 재무제표상금액(A')은 이익잉여금의 처분(배당처분, 준비금적립 등)이 발생한 경우에 한하여 그 처분액을 차감한 금액으로 작성하고, 그에 따라 미처분이익잉여금 투자인정액 변경금액{ $\text{Min}(A, A') \times B$ }을 작성합니다.

※ (참고) 필요시 별지를 첨부하여 작성할 수 있습니다.

처리절차



Foreign Investment through Use of Unappropriated Retained Earnings — []Notification []Change of Information

※ Do not fill in the shaded boxes, and mark √ in [] where applicable. (Page 1)

Receipt no.	Date of receipt	Processed date	Processing period	
Foreign-invested company (company issuing stocks, etc.)	① Business name or trade name	(Korean) (English)	② Business registration number (headquarters)	
	③ Address	Headquarters (Phone no.:) Location of investment		
	④ Capital	won		
	⑤ Amount of unappropriated retained earnings recognized as investment			
Notification	Amount of unappropriated retained earnings recognized as investment (A x B)	Amount of unappropriated retained earnings carried forward		Foreign investment ratio (B)
		Amount to be invested (A)	Amount on financial statement (A')	
	won (USD)	won	won	%
	⑥ Business of intent (present business)			
	※ Sub-class of KSIC (to be filled in by receiver of notification)			
Change of information	⑦ Purpose of use	[] Establishment or expansion of factory or research facility [] Establishment or expansion of business place or research facility		
	Details of change	⑧ Before change	⑨ After change	

The above notification is made in accordance with Article 5, Paragraph 1 of the Foreign Investment Promotion Act and Article 2, Paragraph 1, Item 1, (c) and Article 2, Paragraph 1, Item 2, (c) of the Enforcement Rules of the same Act.

Date: (YYMMDD)

Notified by (Signature or seal)

(or power of attorney) (Tel no.:)

To the President of Korea Trade-Investment Promotion Agency

To the notifying person
Notification no.:
The above notification is confirmed.

Date: (YYMMDD)

The President of Korea Trade-Investment Promotion Agency



Required documents	1. Notification: overview of investment plan through use of unappropriated retained earnings, audit report on financial statement, Statement of appropriation of retained earnings for the most recent settlement period, copy of foreign-invested company registration certificate 2. Notification of change: specification of change (including documents of proof), audit report on financial statement, Statement of appropriation of retained earnings for the most recent settlement period, copy of foreign-invested company registration certificate	Fee None
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Note

Execution of investment of foreign investment funds according to this notification form shall be verified by the Korea Trade-Investment Promotion Agency by reviewing the actual expenditure of investment funds (including documents of proof, receipts, etc.)

Instructions

< Initial notification >

In ① and ②, fill in the business name or trade name of the company in which the foreign investor invested or the domestic company that issued the stocks acquired by the foreign investor in both Korean and English. In 'Business registration number', enter the business registration number of the headquarters.

In 'Address' under 'Headquarters' in ③, enter the address of the headquarters. In 'Location of investment', enter the address of the specific location and include the street name or "eup, myeon, dong". If there is no specific investment location, enter the address of the headquarters.

In ④ 'Capital', enter the amount of paid-in capital of the company issuing stocks, etc. down to the last digit. If the amount of paid-in capital of the company issuing stocks, etc. does not match the total face value (no. of stocks x face value per stock/share) of the stocks, etc., enter the latter and write down the former in parentheses.

⑤ 'Amount of unappropriated retained earnings recognized as investment' is the amount calculated by multiplying 'Amount to be invested' under 'Amount of unappropriated retained earnings carried forward (A)' and the 'Foreign investment ratio' (B). Enter the amount in won and the amount equivalent in USD (apply the exchange rate at the time of notification of investment). In 'Amount on financial statement (A)', enter the amount of retained earnings carried forward stated in the statement of appropriation of retained earnings. In 'Foreign investment ratio', enter the ratio stated in the foreign investment registration certificate up to the first decimal place and discard the digits to its right.

In ⑥, write down the business that the foreign-invested company intends to operate with the investment for which this notification is filed (or the business currently operated by the company issuing stocks, etc.). If the company intends to operate multiple businesses, write down up to four businesses of intent, starting from the most important business.

In ⑦, choose just one purpose of use.

- Establishment or expansion of factory or research facility: Where a company operating a manufacturing business intends to use the foreign investment funds to purchase, rent or construct land or buildings needed for the installation of a factory or research facility or to install infrastructure such as electricity and telecommunication facilities needed for the establishment thereof, or to purchase the capital goods and research equipment necessary to operate such business.
- Establishment or expansion of a business place or research facility: Where a company operating a non-manufacturing business intends to use the foreign investment funds to purchase, rent or construct land or buildings needed for the installation of a business place or research facility or to install infrastructure such as electricity and telecommunication facilities needed for the establishment thereof, or to purchase the capital goods and research equipment necessary to operate such business.

< Notification of change >

Fill in ⑧ and ⑨ only if you are filing notification of change. Fill in the changes in the relevant box from ① to ⑦. Enter the previously notified information in "Before change", and the changed information in "After change".

In "Amount on financial statement (A)" under "Amount of unappropriated retained earnings carried forward" under ⑤, fill in the changes only if retained earnings are appropriated (into dividend, reserves, etc.) and enter the amount calculated by deducting the appropriated amount. Then calculate and enter the amount of unappropriated retained earnings recognized as investment {(Lesser of A and A') x B} after change.

※ Note: Use an extra piece of paper if necessary.

Procedure

