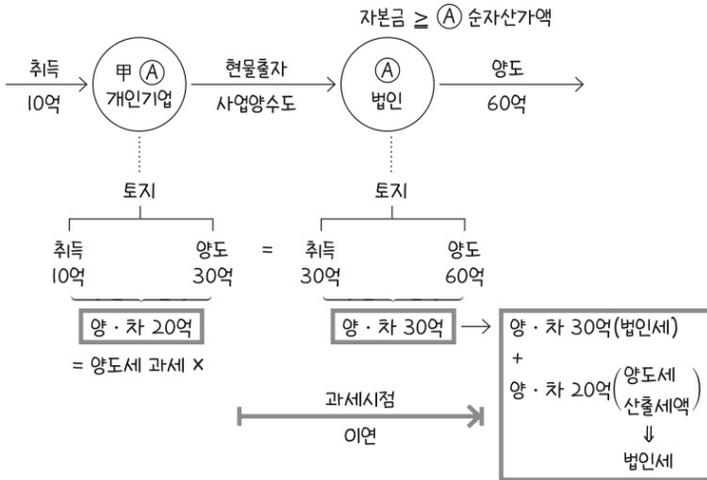
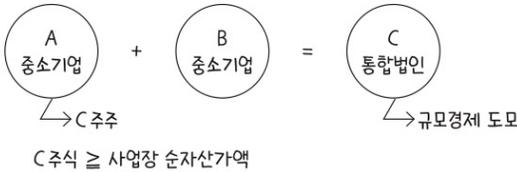


□ 법인전환 (이월과세)

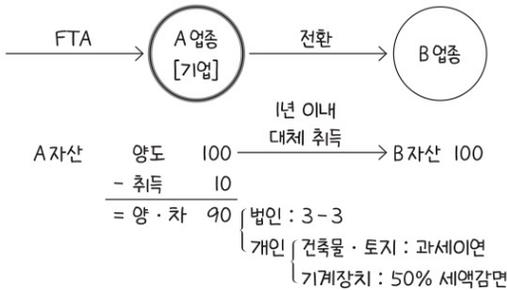


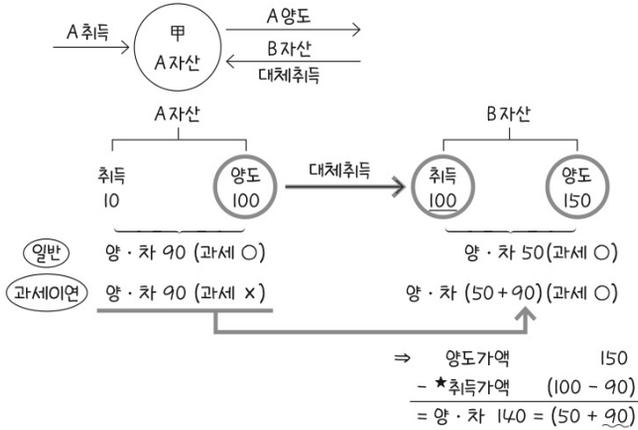
□ 중소기업 통합 → 통합법인

(이월과세)

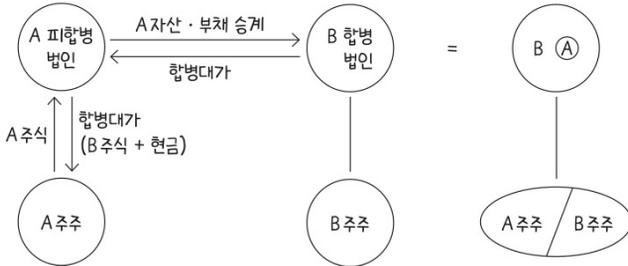


□ 사업전환 통상변화대응지원기업

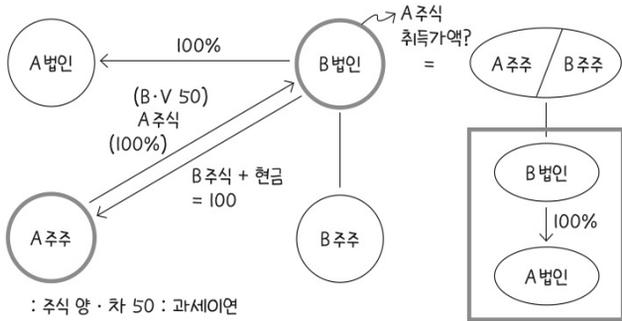




□ 합병 (적격합병) ⇒ 과세이연

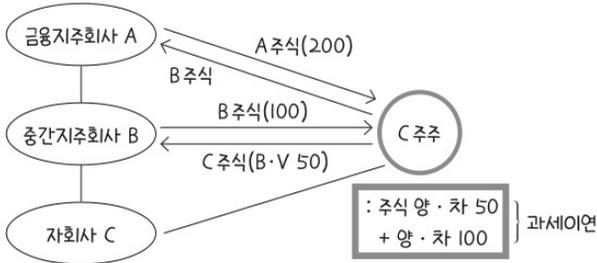


□ 주식의 포괄적 교환 · 이전



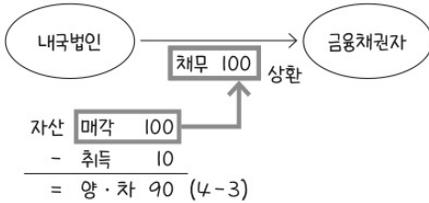


□

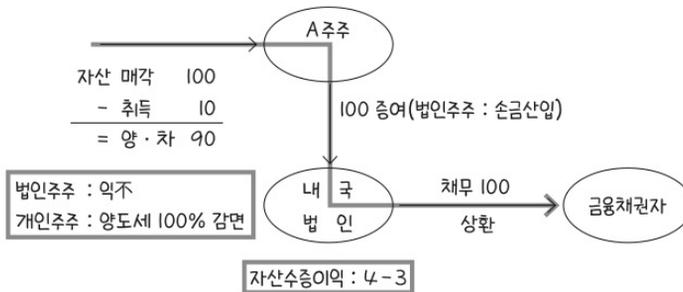


□ 재무구조 개선

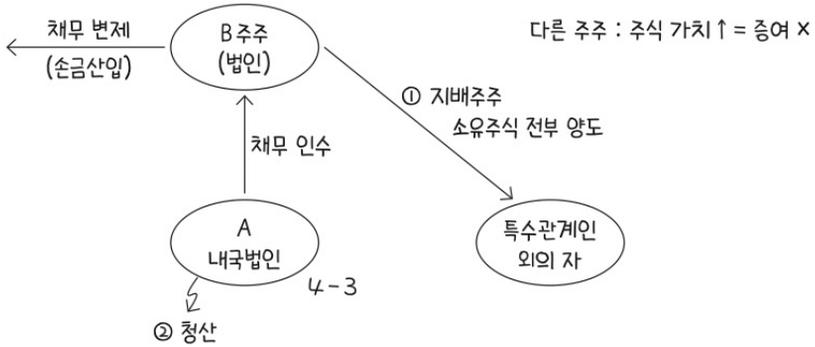
▷ 내국법인 금융채무 상환을 위한 자산매각



□ 주주 등의 자산양도~



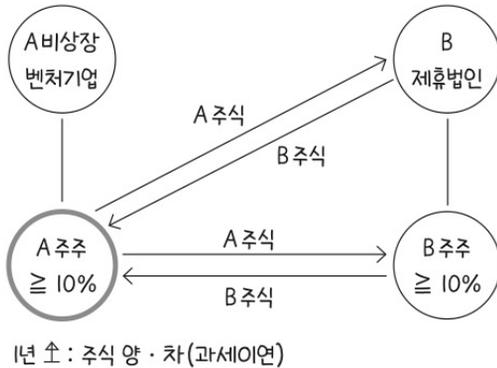
□ 채무의 인수·변제

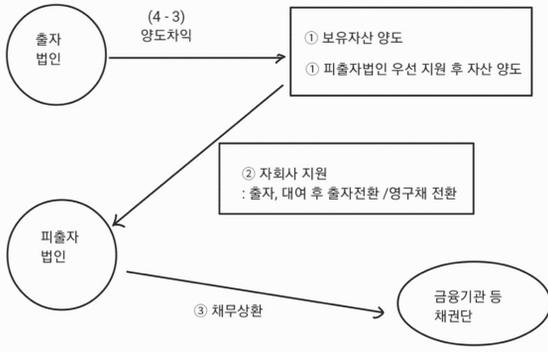


□ 재무구조개선계획 등에 따른 기업의 채무면제액

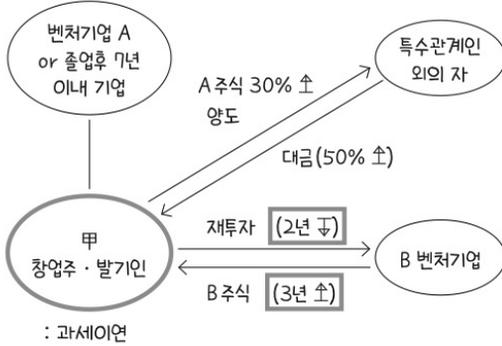


□ 전략적 제휴



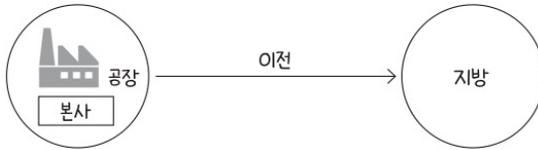


□ 기업매각 후 벤처기업 등 재투자



Section 06. 지역 간의 균형개발을 위한 조세특례

□ 지방이전



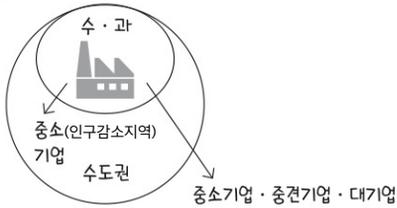
<1> 자산 양도 100 → 취득 100  
 - 취득 10  
 = 양·차 90  
 법인 : 3-3 5-5  
 개인 : 과세이연, 3-3

<2> 7년(10, 5년)      3년(2년)

100% 세액감면      50% 세액감면

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

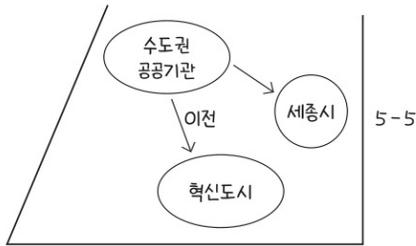
□



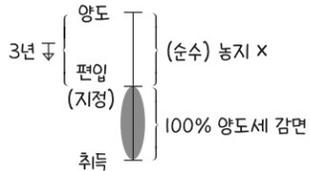
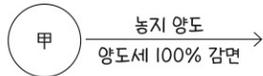
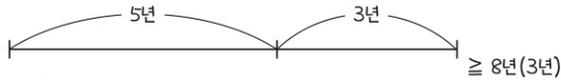
▷ 토지

	재산세	종합부동산세
분리과세대상	○	→ x
별도합산과세대상	○	○
종합합산과세대상	○	○

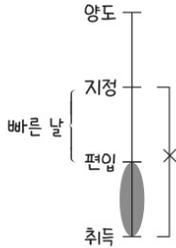
□



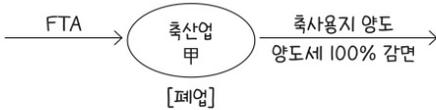
□ 자경농지



□ 판례

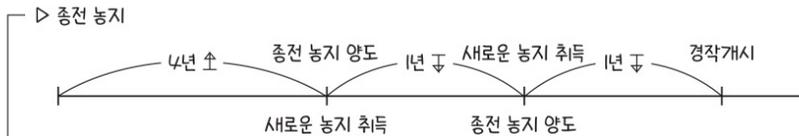
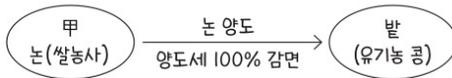


□ 축사용지



□

대체 취득하는 토지



▷ 종전 농지 + 새로운 농지 ≥ 8년

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

