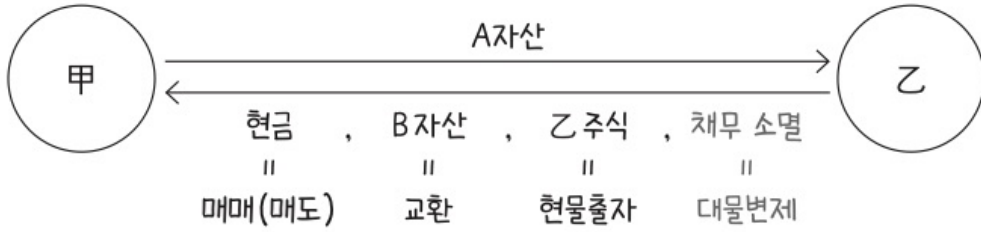
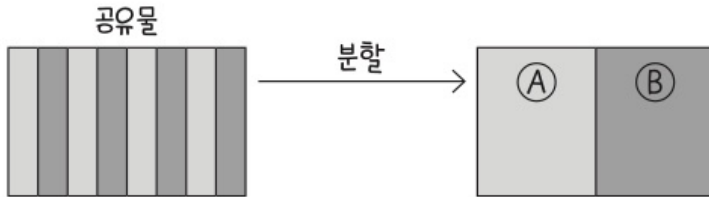
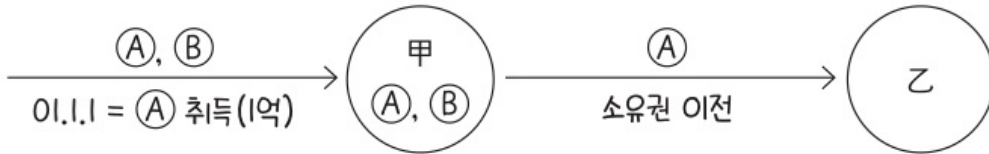


□ 양도 개념



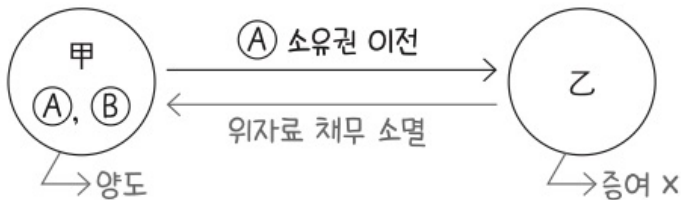
부의 이전 { 무상이전(대가성 X) : 증여
유상이전(대가성 O) : 양도

□ 재산분할 = 공유물 분할

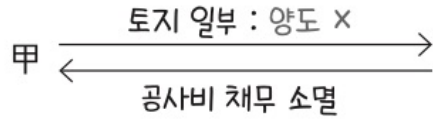
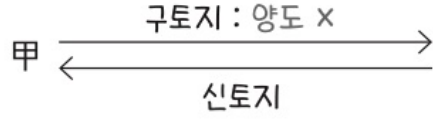
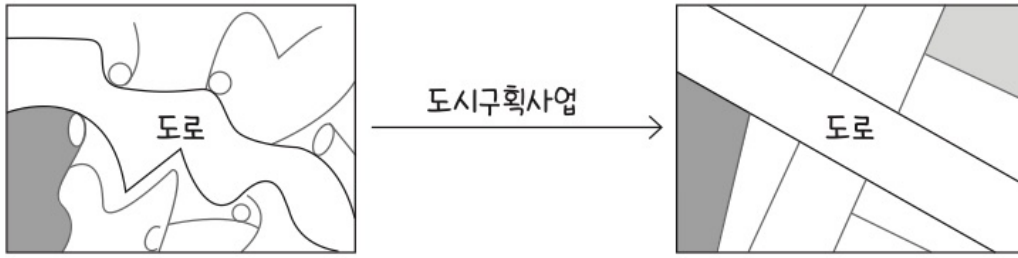


부의 이전 { 유상이전(대가성 O) : 양도
무상이전(대가성 X) : 증여

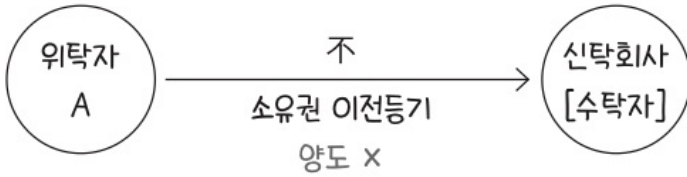
□ 위자료 = 정신적 손해배상금



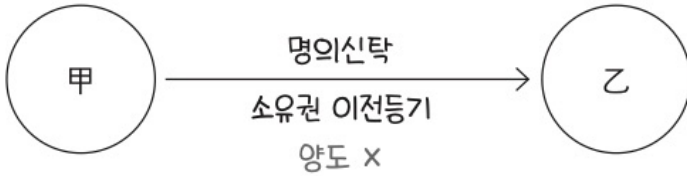
□



□



□



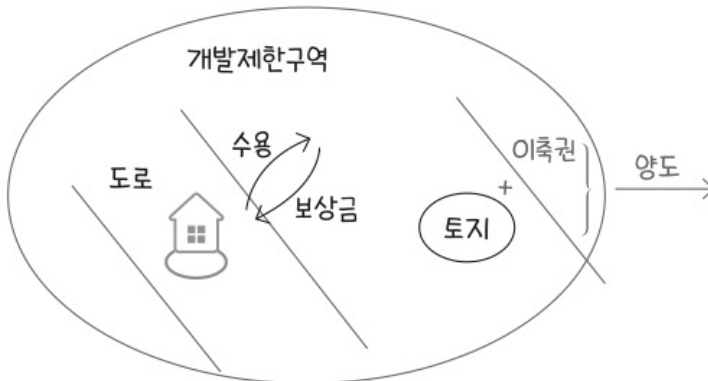
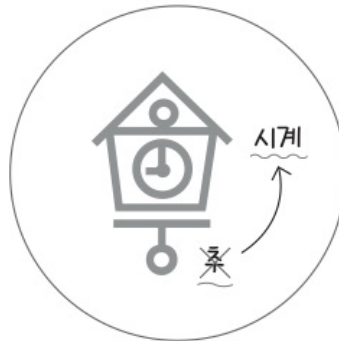
□ 국내자산

<p>1그룹</p> <ul style="list-style-type: none"> ▷ 不(토지, 건물) ▷ 不권리(취득·이용) ▷ 기타자산 <p>6%~45% or 중과세율</p>	<p>2그룹</p> <ul style="list-style-type: none"> ▷ 국내주식(출자지분) <ul style="list-style-type: none"> 상장주식 { 대주주분, 장외거래분 } 비상장주식 $\Delta 200$ 손실 ▷ 국외주식 $\frac{150 \text{ 이익}}{10\%} = \Delta 50$ <p>10% = $\Delta 50$ 20%(25%) 30%</p>	<p>3그룹</p> <ul style="list-style-type: none"> ▷ 국내 파생상품 $\Delta 200$ 손실 ▷ 국외 파생상품 $\frac{150 \text{ 이익}}{10\%} = \Delta 50$ 	<p>4그룹</p> <ul style="list-style-type: none"> ▷ 신탁수익권 <p>20%(25%)</p>
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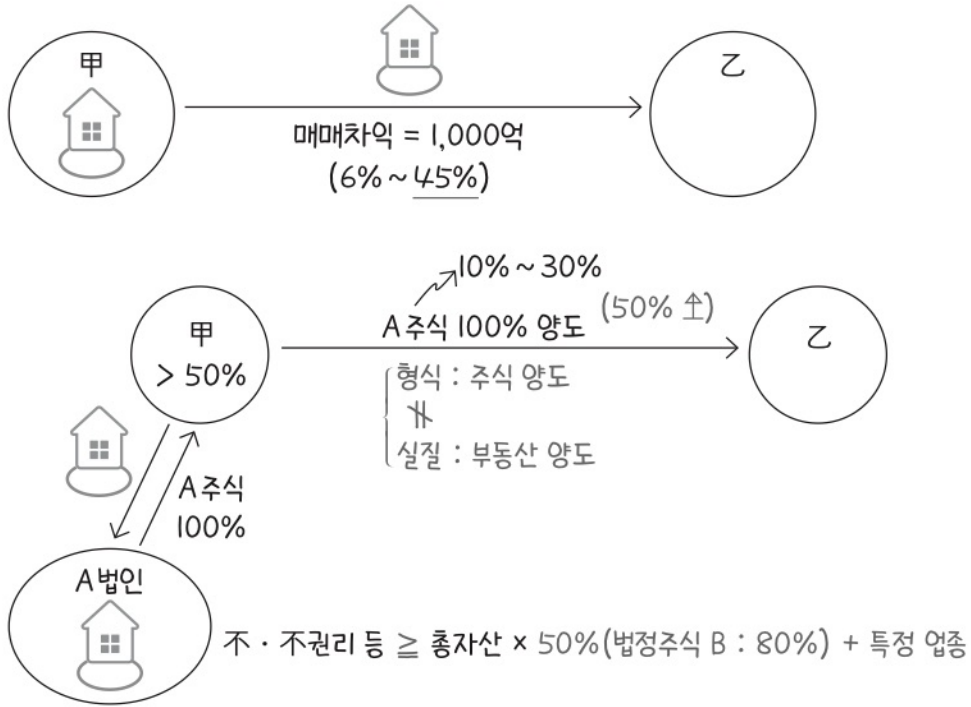
□ 국외자산

<p>1그룹</p> <ul style="list-style-type: none"> ▷ 不 ▷ 不권리 ▷ 기타자산 	<p>2그룹</p> <ul style="list-style-type: none"> ▷ 주식 150 이익 	<p>3그룹</p> <ul style="list-style-type: none"> ▷ 파생상품 150 이익
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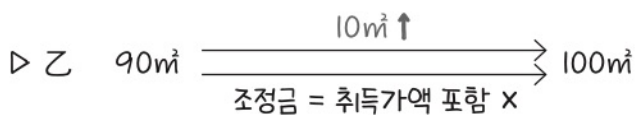
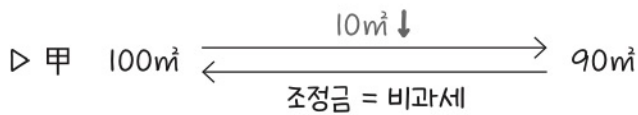
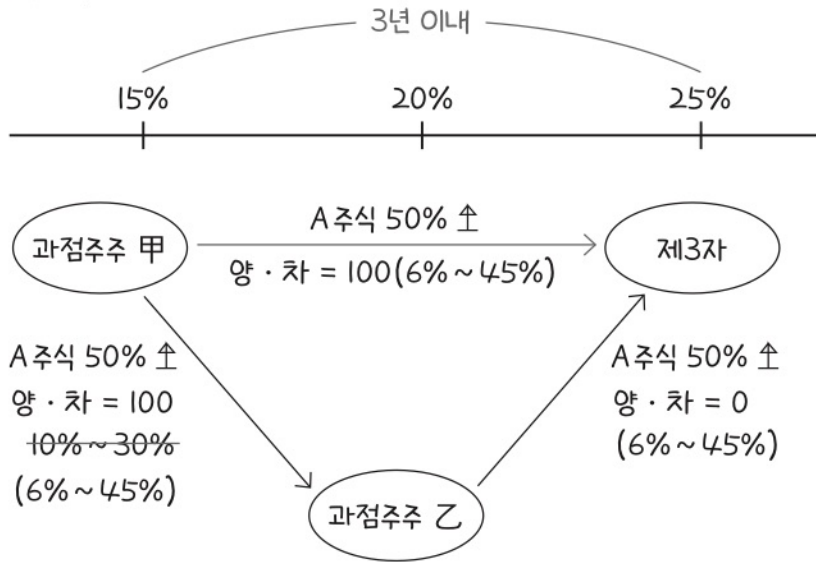
○ 추



□

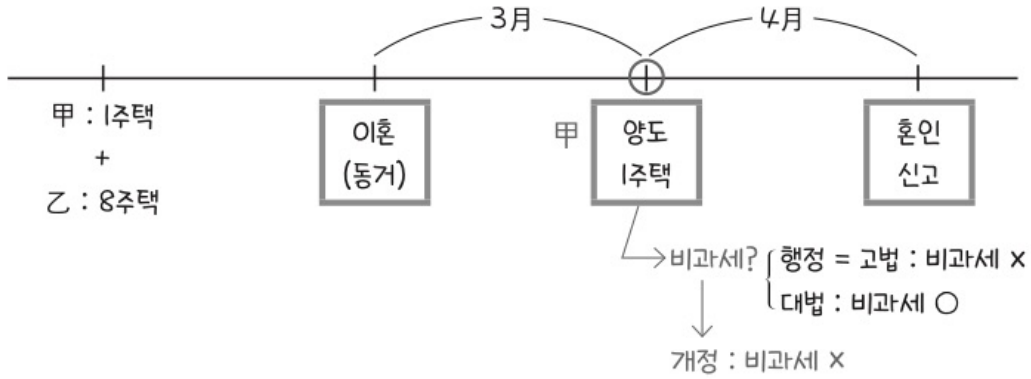


▷ 법정주식 A

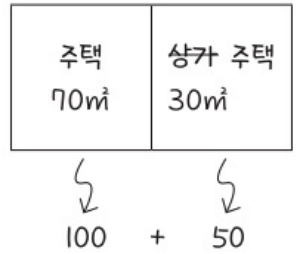
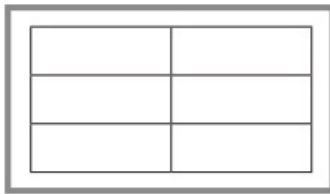


□

1세대 1주택 비과세 { 보유기간 2년 소
 조정대상지역 : 거주기간 2년 소



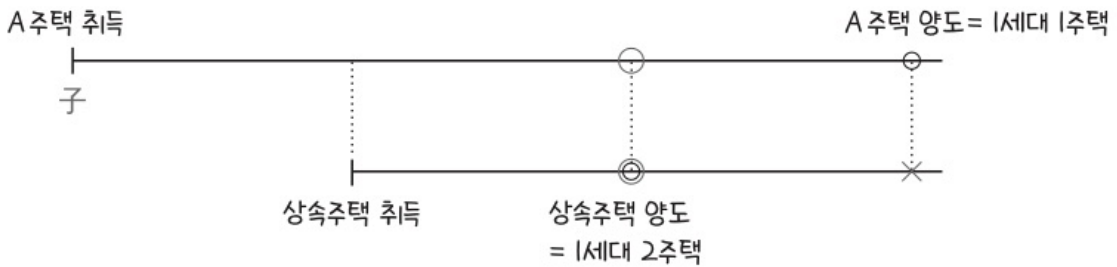
□ 다가구 주택



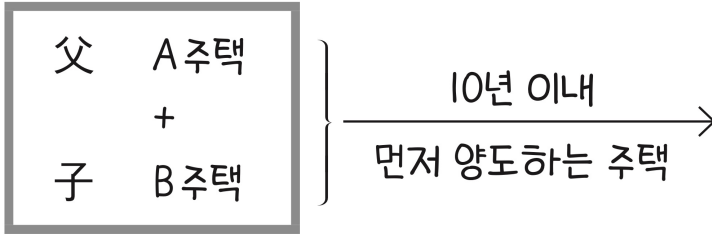
□ 대체취득



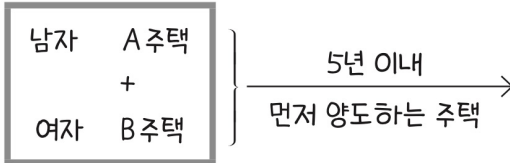
□ 상속주택



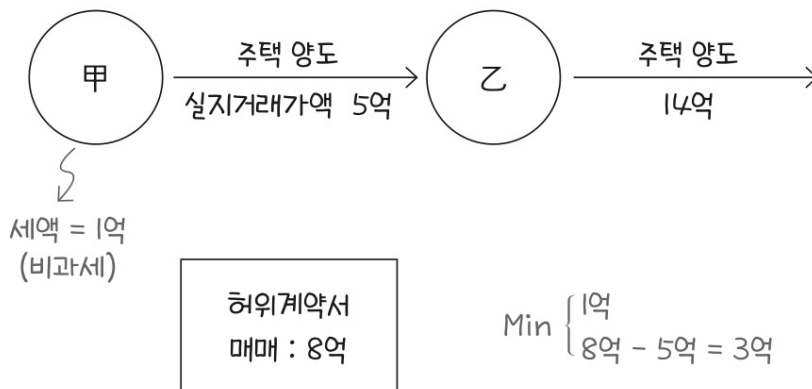
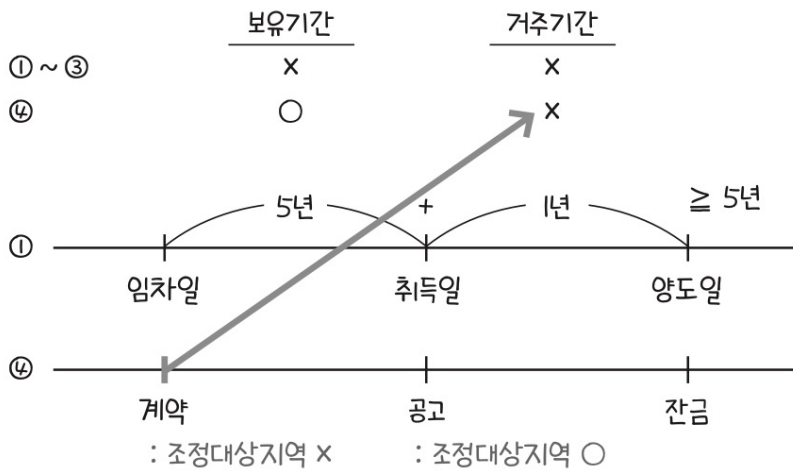
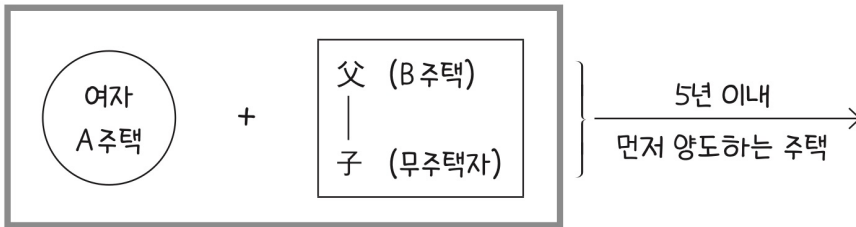
□



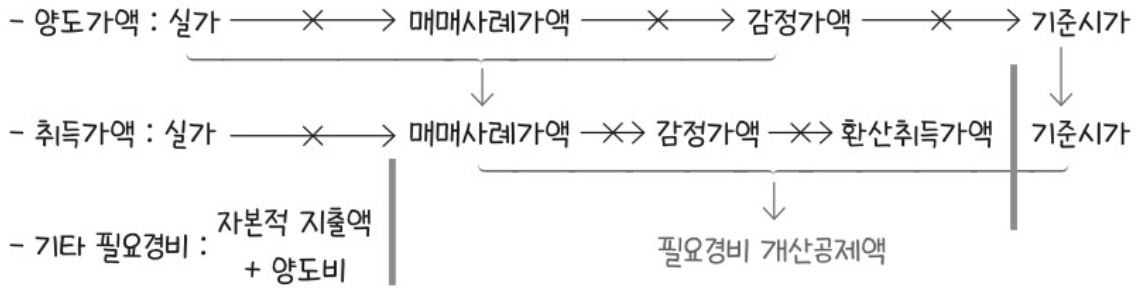
□



□

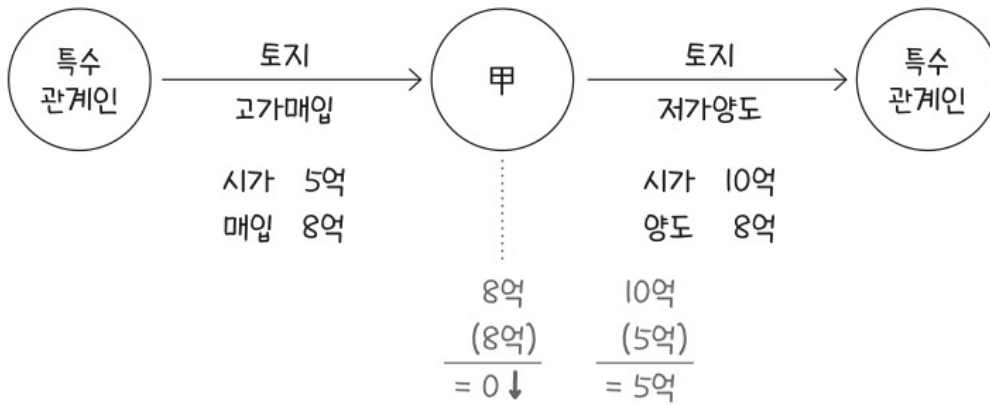


□

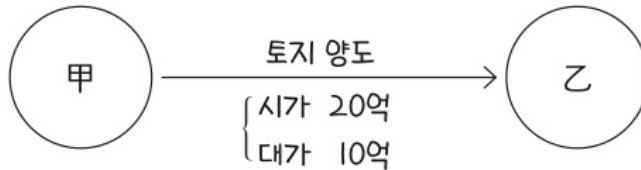


ex)

	실가	기준시가
	10억	8억
	-5억	-4억



□ 저가양수



i) 특수관계 有

- 요건 : 시가 - 대가 ≥ 시가 × 30% or 3억
- 증·재 : 시가 - 대가 - Min(시가 × 30%, 3억) = 20억 - 10억 - Min(20억 × 30%, 3억) = 7억

if) 100억 - 75억 < 100억 × 30% = 30억

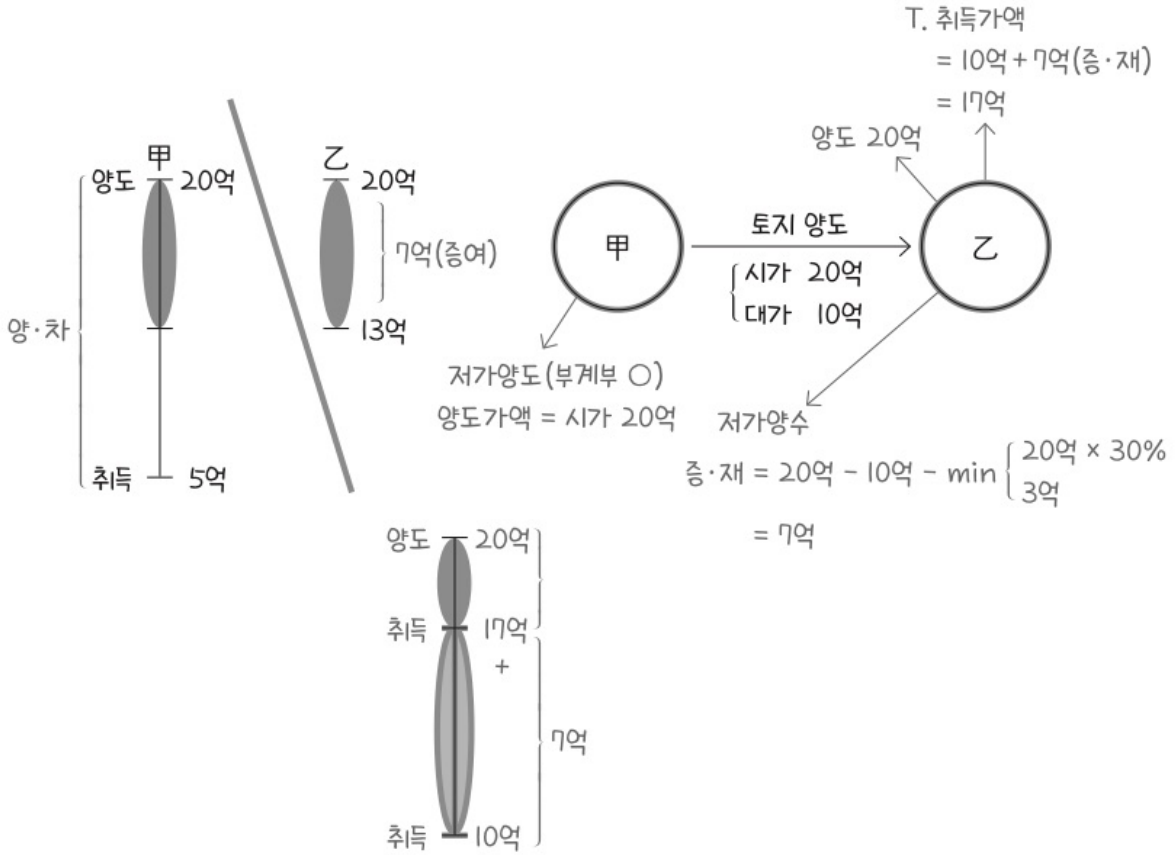
ii) 특수관계 無

- 요건 : 시가 - 대가 ≥ 시가 × 30%
- 증·재 : 시가 - 대가 - 3억 = 20억 - 10억 - 3억 = 7억

and

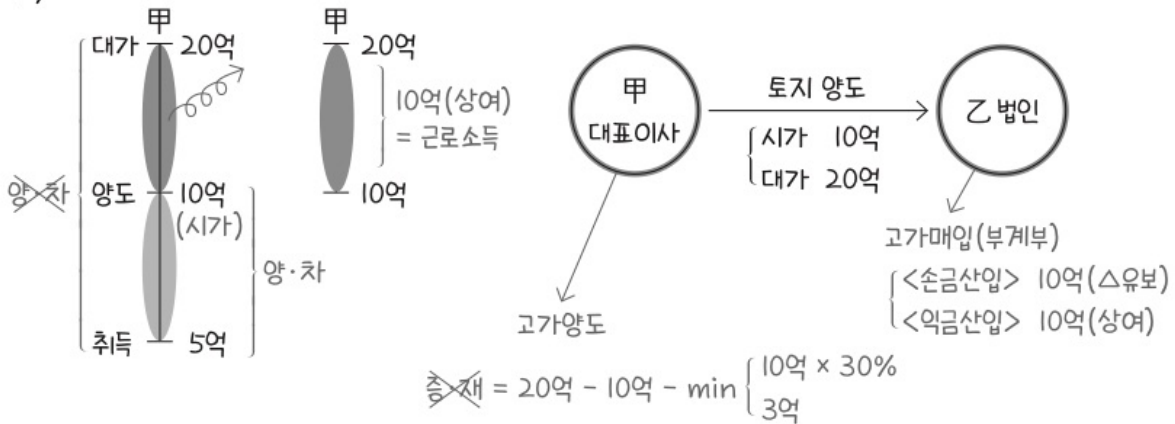
□

저가양수도 → 수증자에게 { 선 소득세 과세
후 증여세 배제

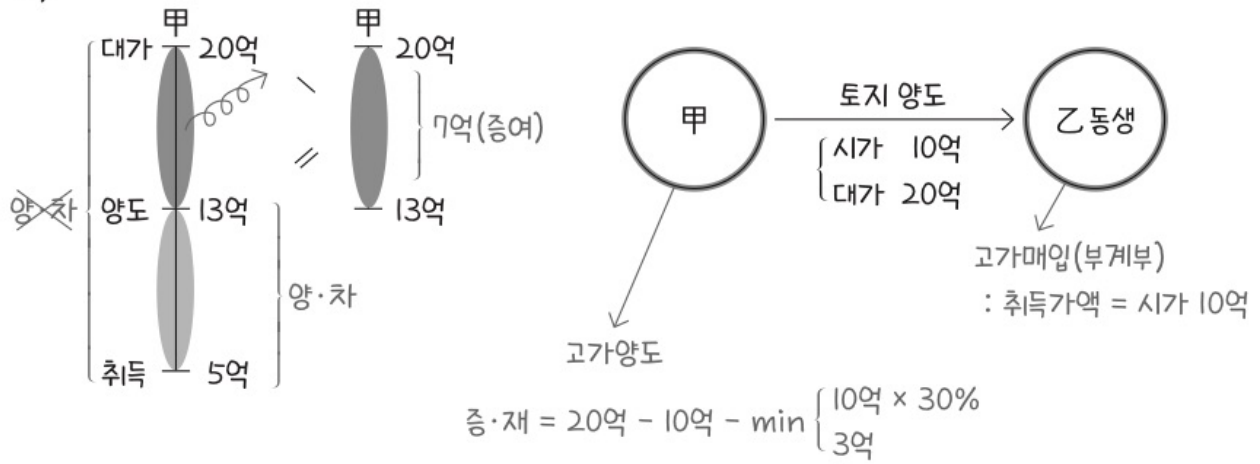


□ 고가양수도

i)

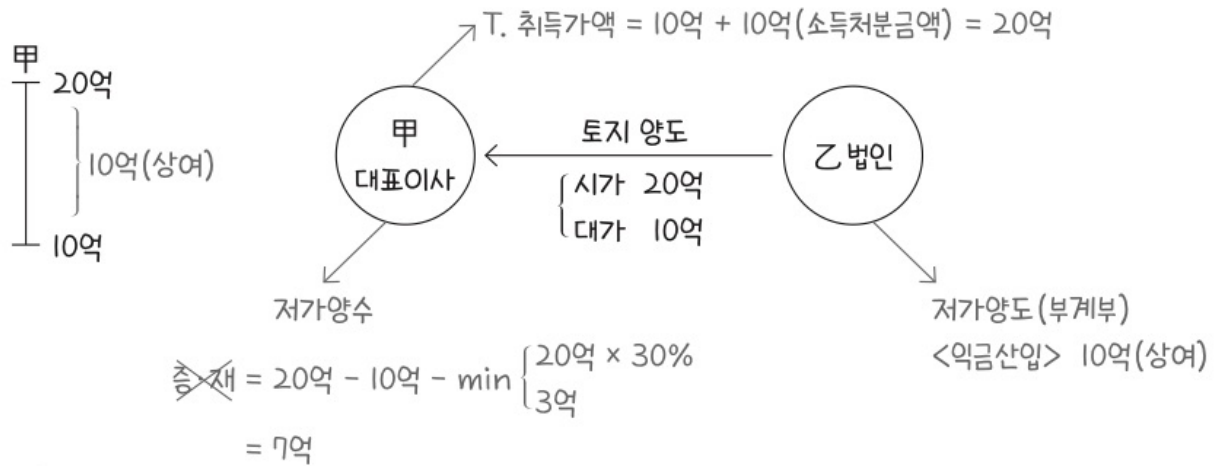


ii)



정리 고가양수도
 대가
 - 증여재산가액 (or 소득처분금액)
 = 양도가액

□ 저가양수도



정리 저가양수도
 대가
 + 증여재산가액 or 소득처분금액
 = T. 취득가액

(Case 1) 명목가액(甲)

B. 건물 300 / 장기미지급금 300

(Case 2) 현재가치(乙)

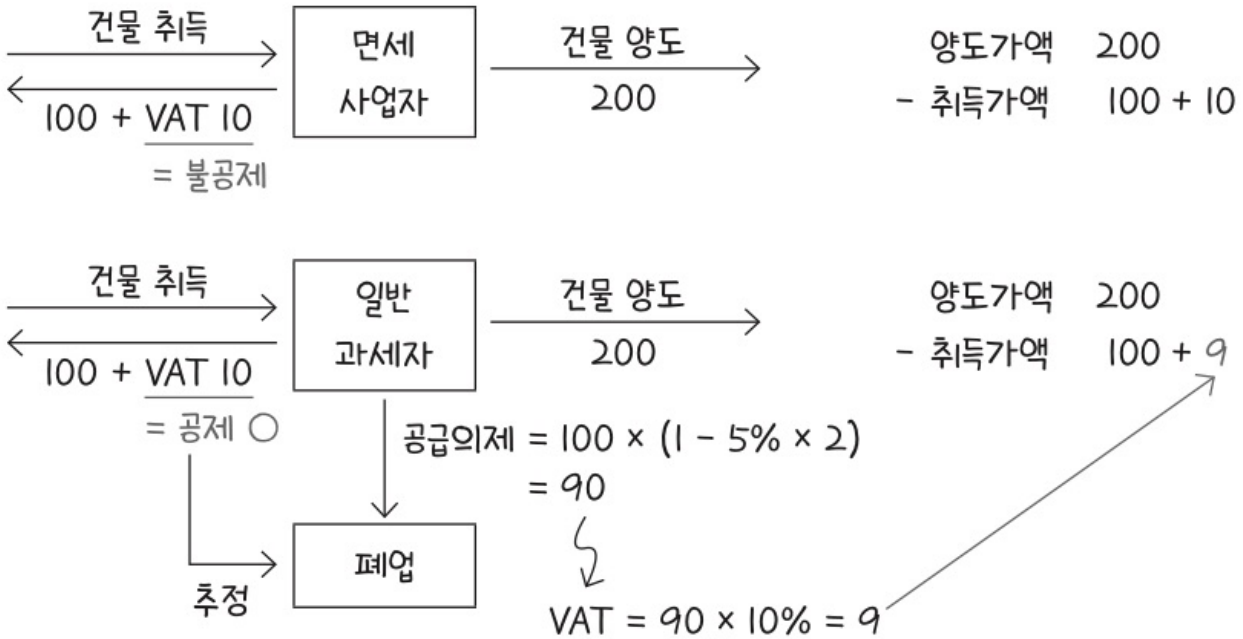
B. 건물 250 / 장기미지급금 300
 현·할·차 50

B. 이자비용 20 / 현·할·차 20
 B. 감·비 25 / 감·누 20

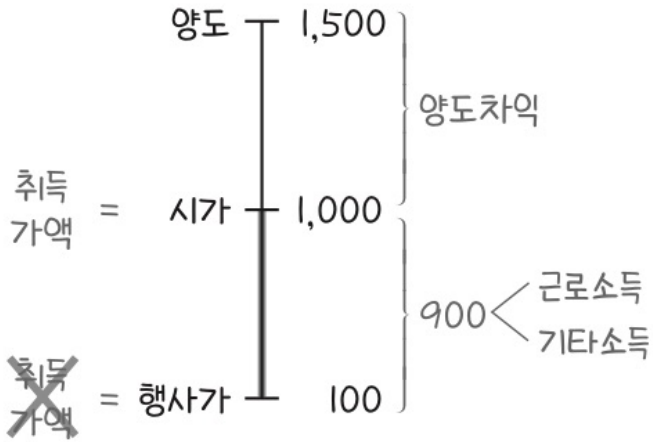
↓
 사업소득 필요경비 ○

		甲	乙
건물	양도	400	400
	- 취득	300	-{(250 + 50) - 20 - 25}
	= 양·차	100	150 + 100 > 145

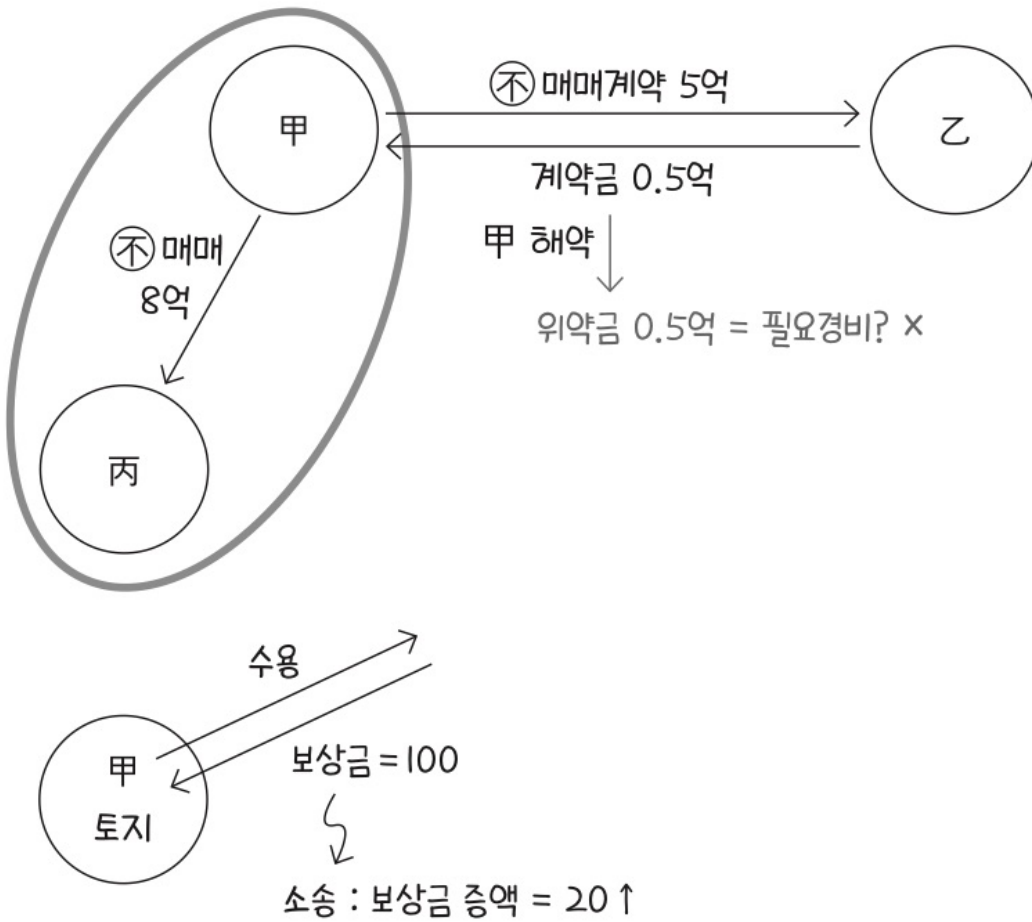
□



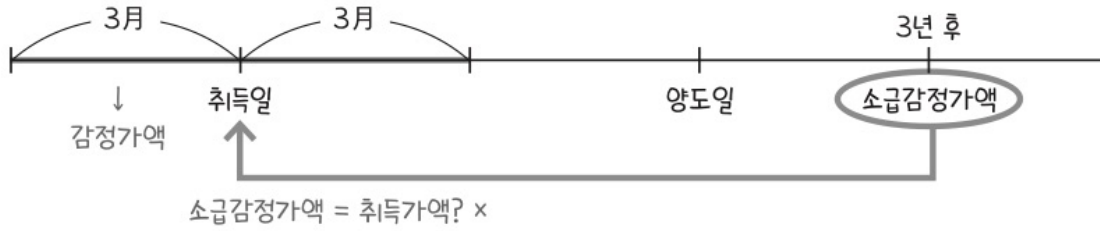
□



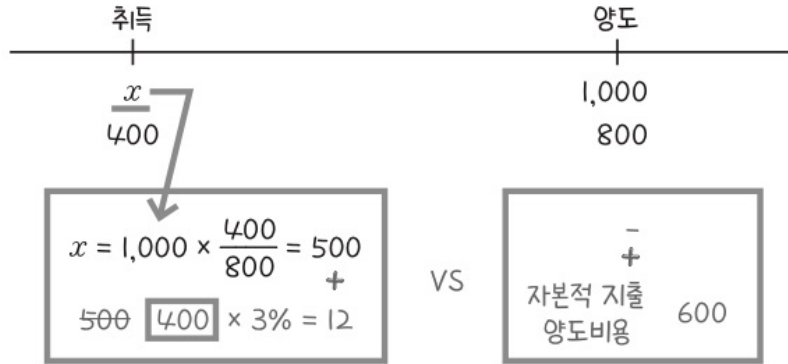
□



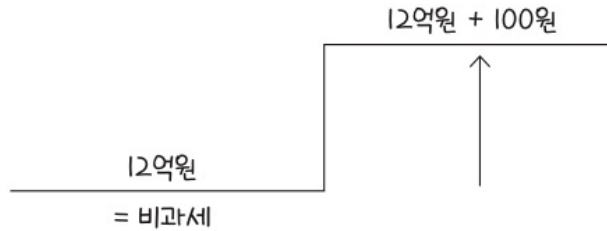
□ 유상승계취득



□ 환산 취득가액



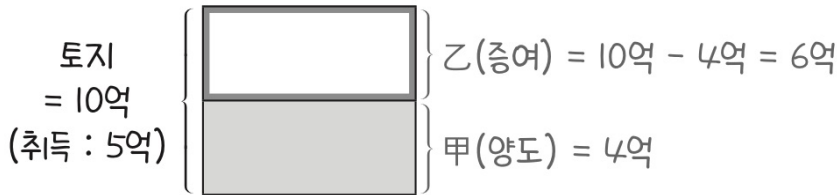
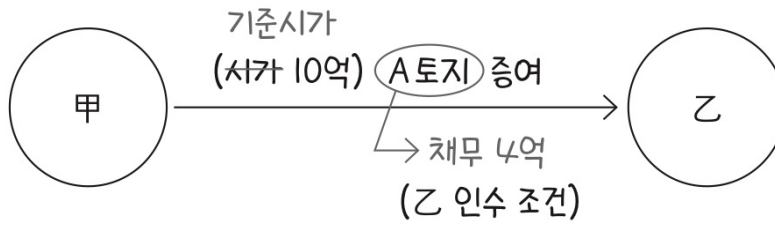
- | | |
|------------------------------|--------------------------|
| i) A토지(기본세율) | B토지(기본세율) |
| $50 \times 6\% \cdot 15\%$ | $10 \times 24\%$ |
| + | + |
| ii) C토지(기본세율) | D토지(비사업용토지 : 기본세율 + 10%) |
| ① $50 \times 6\% \cdot 15\%$ | $10 \times 16\%$ |
| ② $50 \times 6\% \cdot 15\%$ | $10 \times 24\%$ |



□

	1그룹			2그룹
	A토지(미등기 : 70%)	B 건물(기본세율)	C 건물(기본세율)	비상장주식
양 · 차	100	△40	30	50
- 장특	-	-	△3	
= 양도소득금액	100	△40	27	
	△13	← <2> 다른 세율	→ <1> 같은 세율	

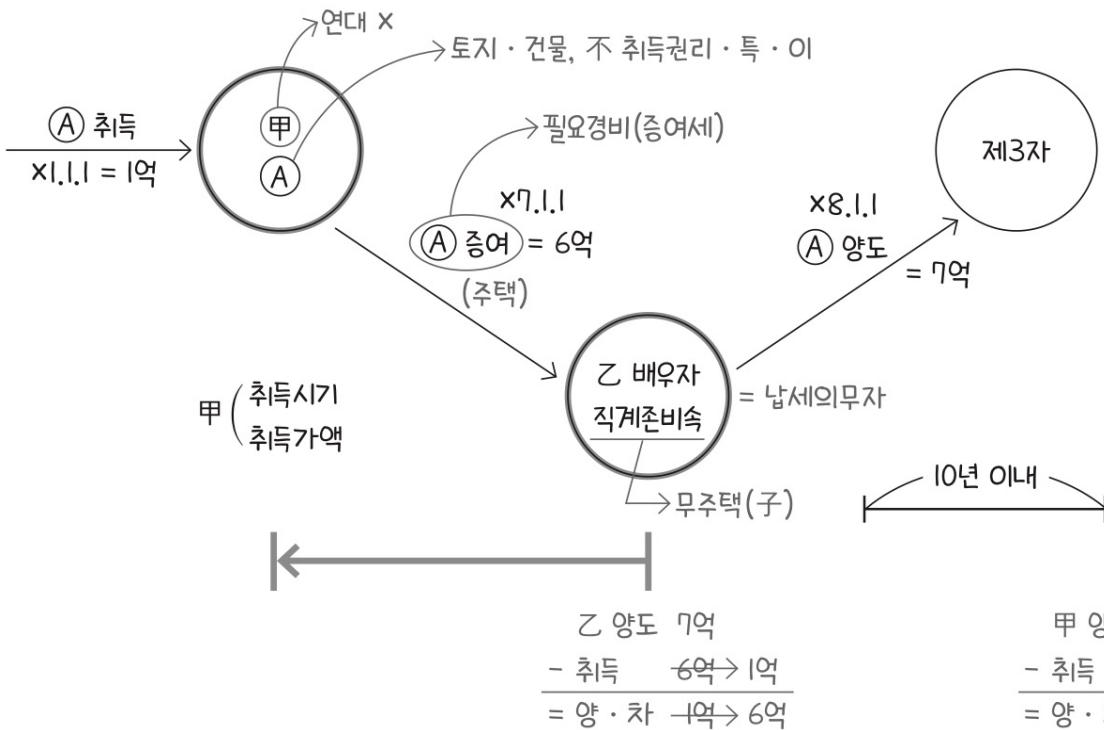
□ 부담부 증여



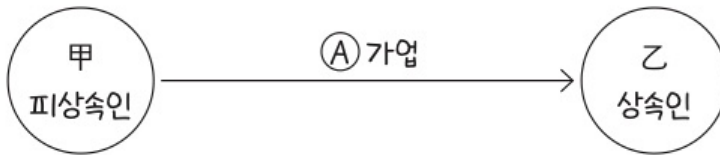
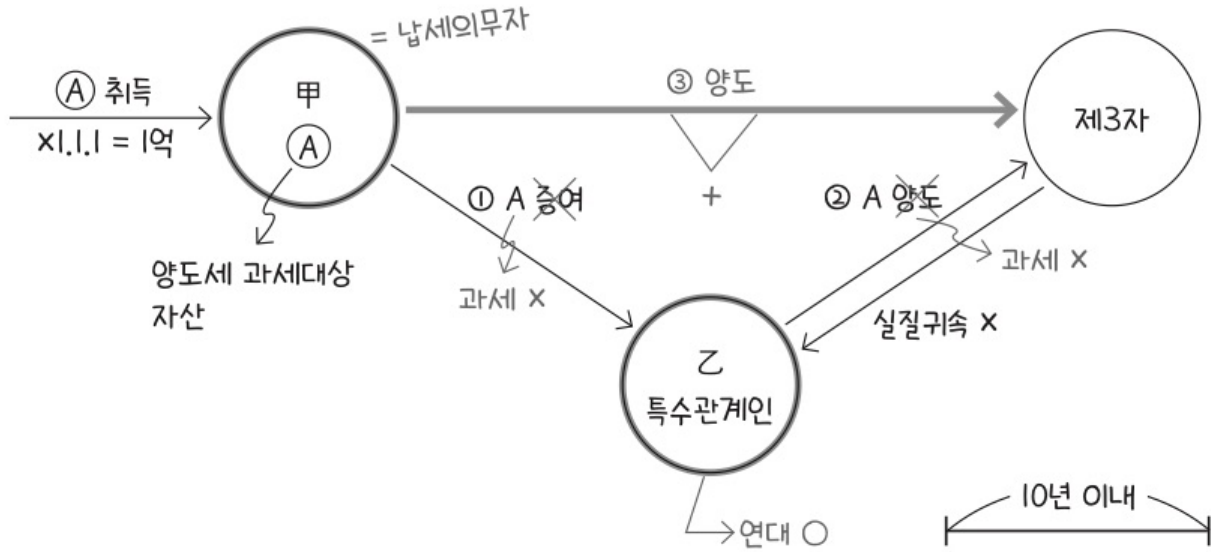
$$10억 - 5억 = 5억 \times \frac{4억}{10억} = 2억$$

$$\left\{ \begin{array}{l} \text{양도가액} = 10억 \times \frac{4억}{10억} = 4억 \\ \text{취득가액} = 5억 \times \frac{4억}{10억} = 2억 \end{array} \right.$$

□ 이월과세



□ 증여 후 양도행위



{상속재산가액 250억 - 200억} × 세율 = 상속세

$$\frac{200\text{억}}{250\text{억}} = 80\%$$

	피상속인 양·차	상속인 양·차	
피상속인	250억	상속인	
취득가액 = 100억	상속개시일	양도가액 = 400억	
80%			$(400\text{억} - 100\text{억}) \times 80\%$
20%			$(400\text{억} - 250\text{억}) \times 20\%$
	상속세		↓ 400억
			$-[100\text{억} \times 80\% + 250\text{억} \times (1 - 80\%)]$

□

거주자 $\xrightarrow{\text{출국}}$ 비거주자
(대주주) = 국내주식 보유 \rightarrow 양도 간주(국외전출세)

