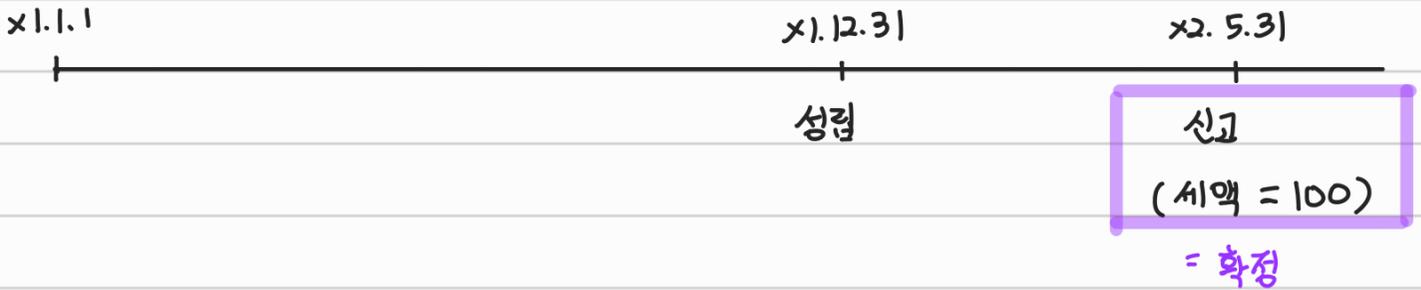


* 성립 · 확정

α) 소득세



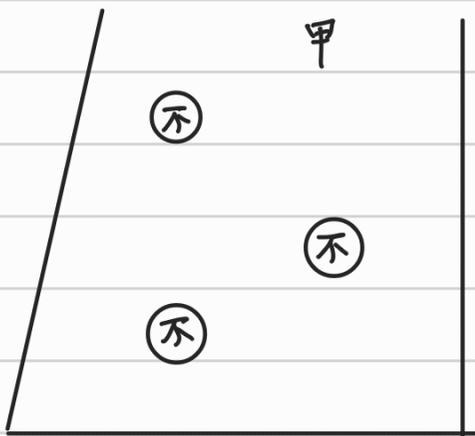
* 증여세



* 신고불성실가산세



* 종합부동산세



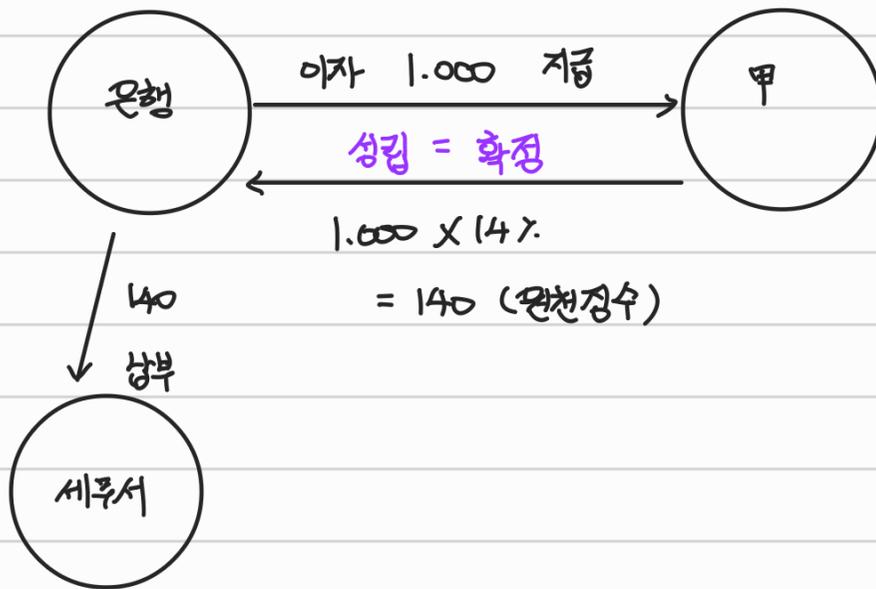
i) 신고납부세목 (12월 신고)

↓ 개정

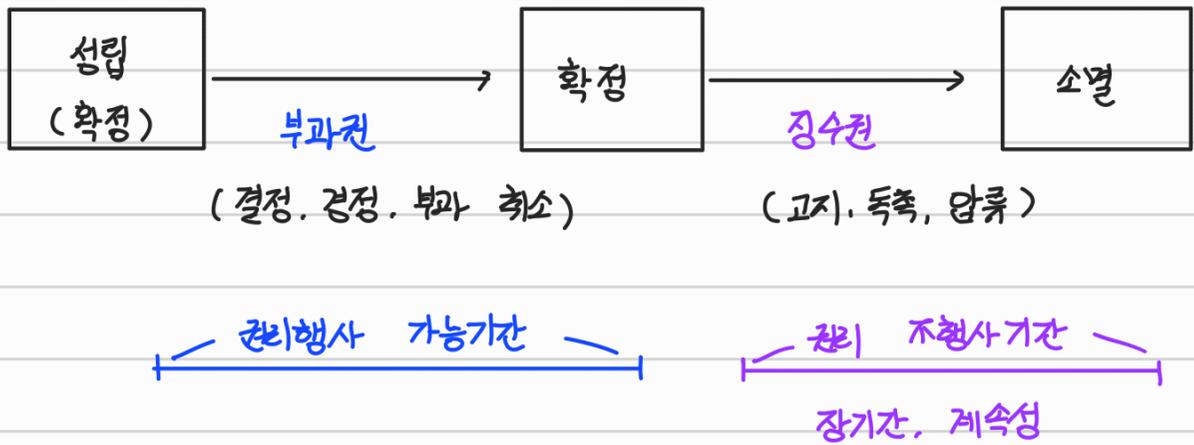
ii) 정부부과세목

단, 신고시 신고했을 때 확정



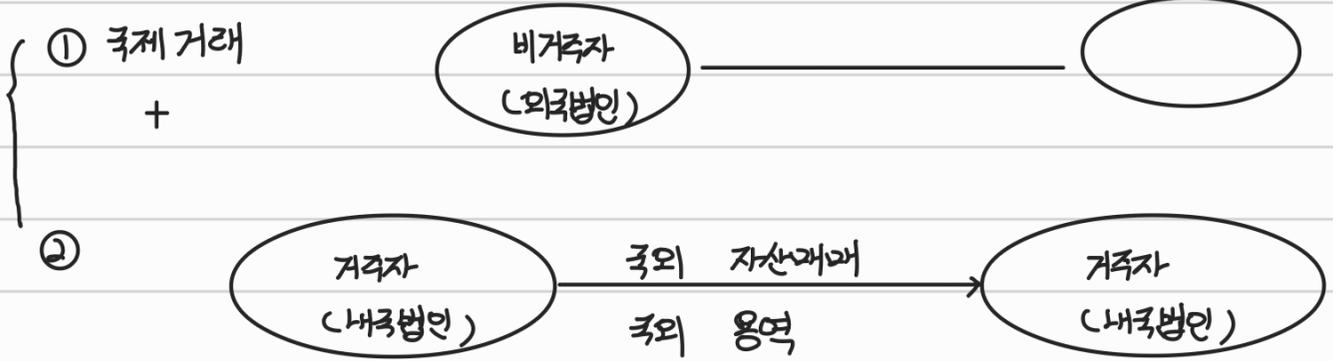


* 제척기간



- * { 부정행위 : 10년 (역외거래 : 15년)
 { 위신고 : 7년 (역외거래 : 10년)
 { 기타 : 5년 (역외거래 : 7년)

* 역외거래

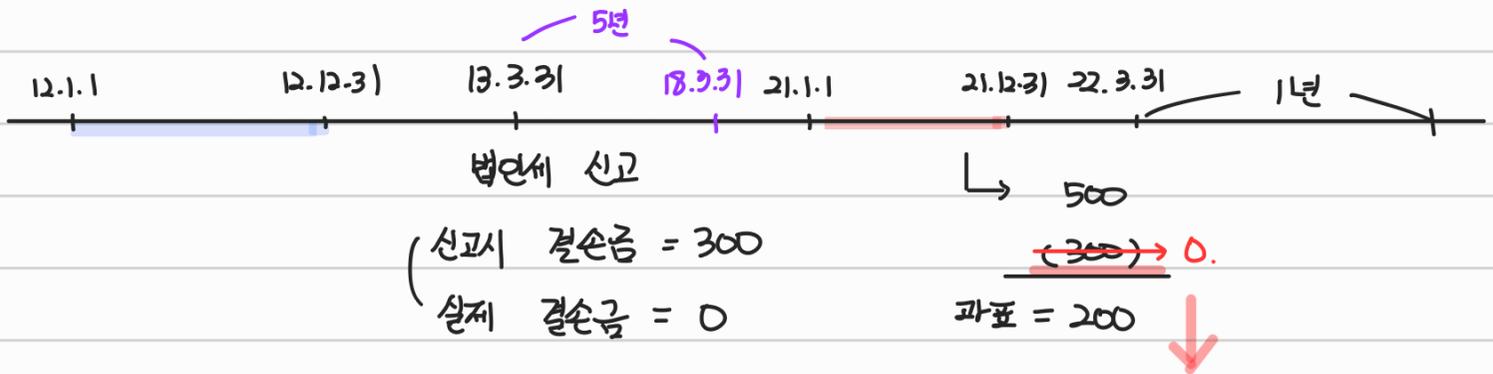


법인세 : 부정행위 포탈 → 제척기간 10년

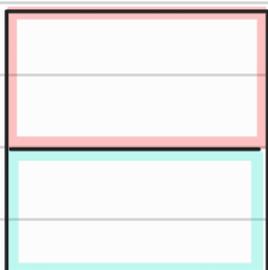
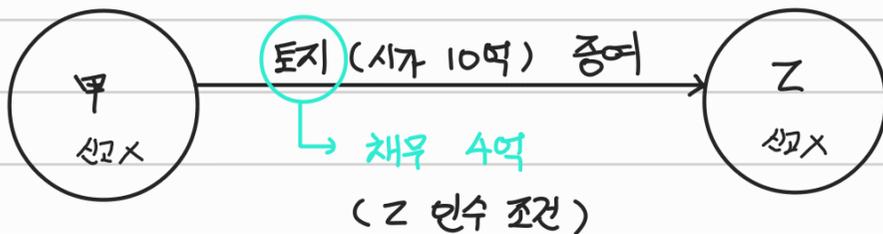
↓

<먹금산입·손자> 10억 (甲 대표자 상여)

↳ 甲 소득세 제척기간? 10년



* 부합부증여

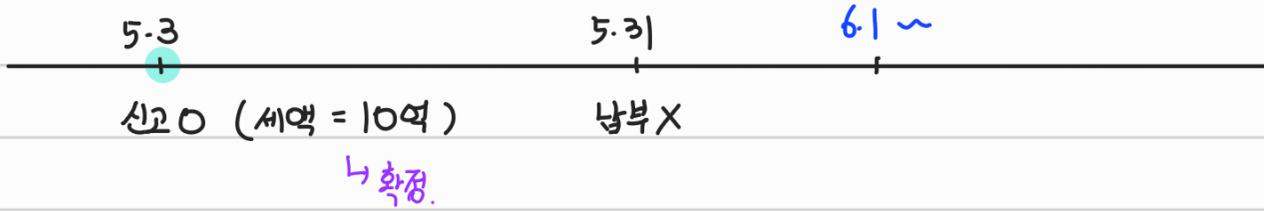


증여 Z = 10억 - 4억 = 6억

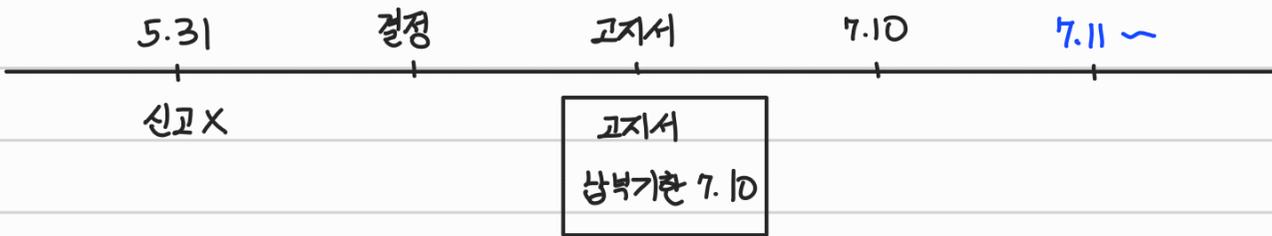
양도 甲 = 4억

* 소멸시효

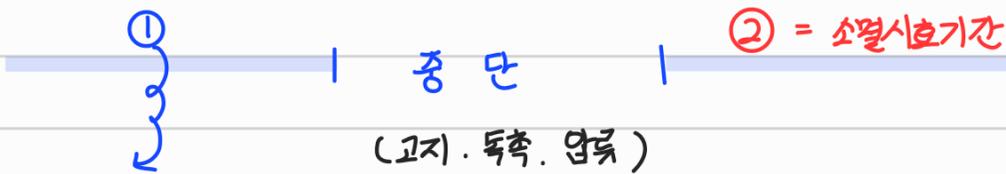
(Case 1) 소득세



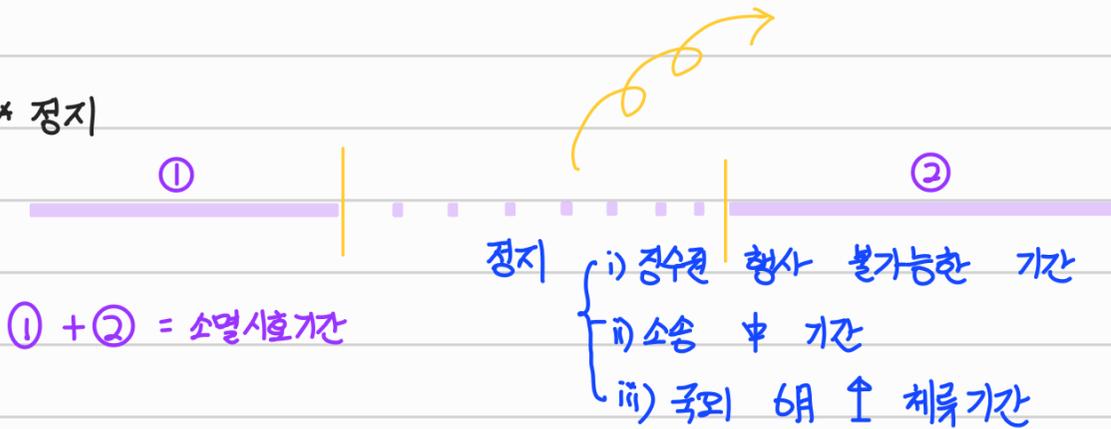
(Case 2) 소득세



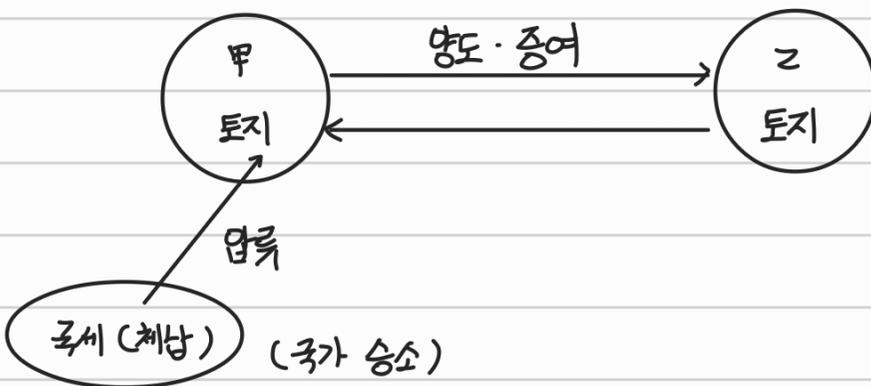
* 중단



* 정지

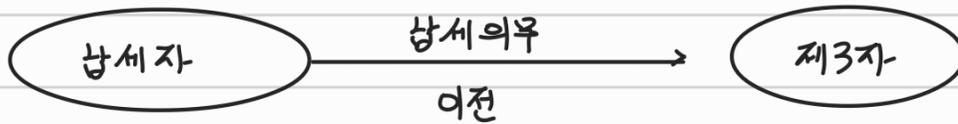


* 사해행위 취소소송



* 상속의무 승계

why? 조세채권 확보

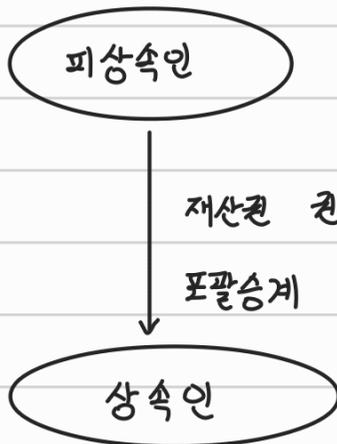


(1) 합병 by 상법



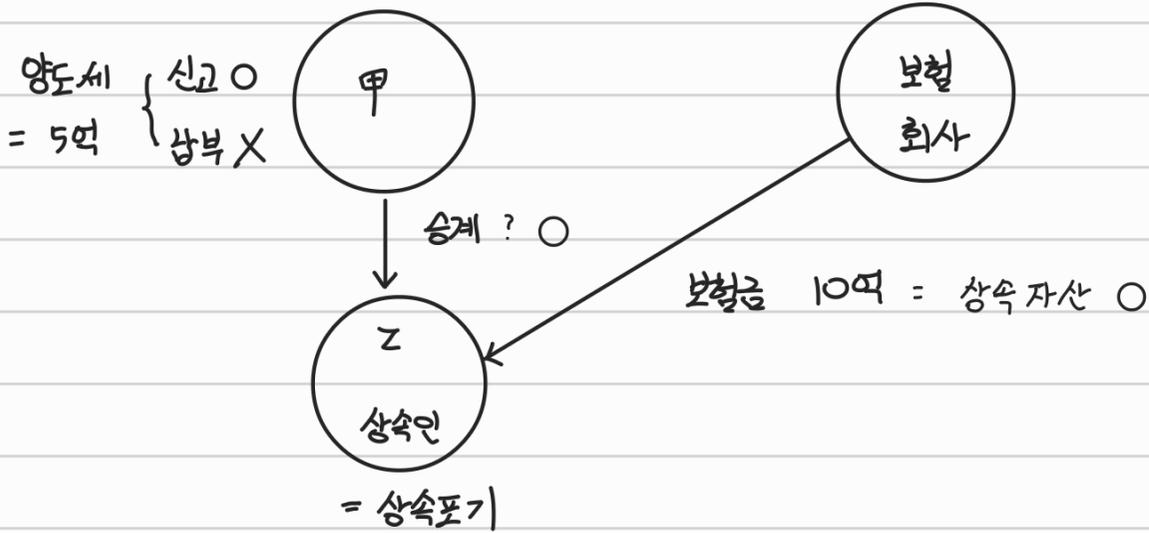
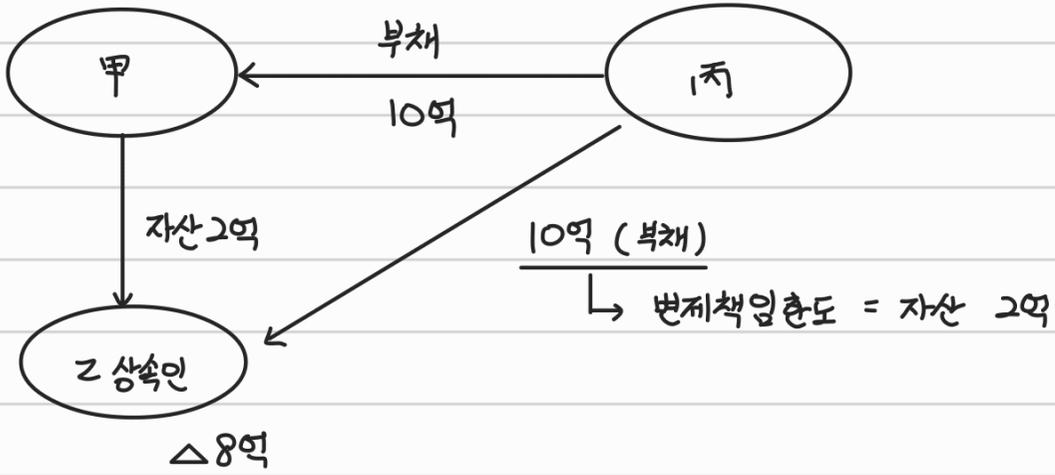
(2) 상속 by 민법

→ 상속 { 승인 { 단순승인
한정승인
포기 : 상속인 X (소급효)

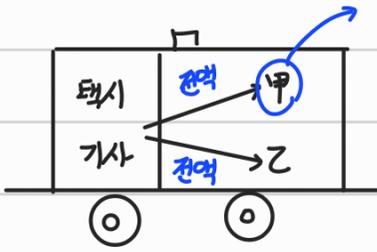


: 상속으로 받은 재산 (한도)
= 상속 (자산 - 부채) - 상속세

* 한정승인



* 연대채무

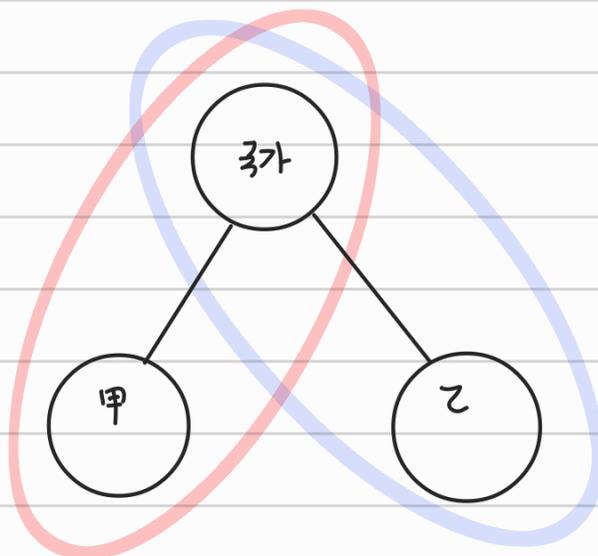
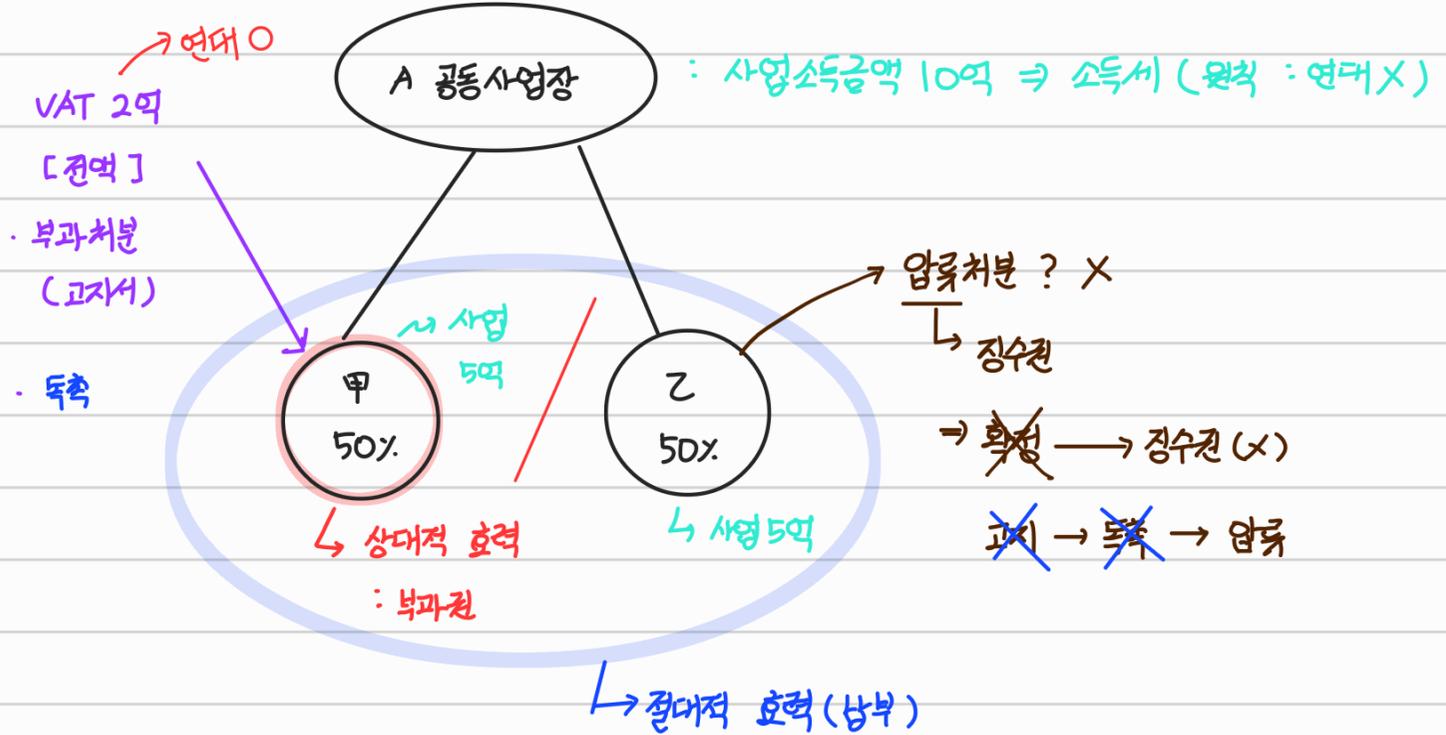


甲 (50%)
 |
 乙 (50%)

← 3상권 50.000

요금 : 100.000

* 연대합세의무

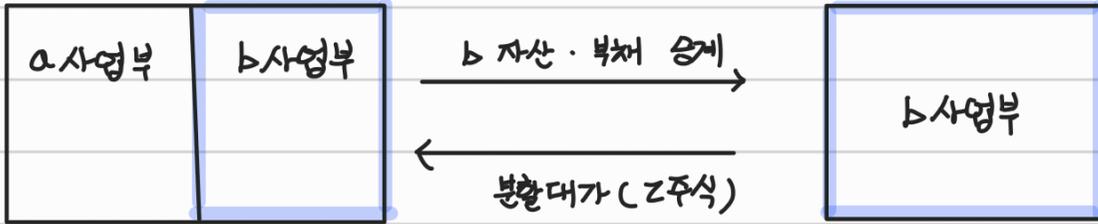


{ 상대적 효력 (원칙)
 절대적 효력

* 분할

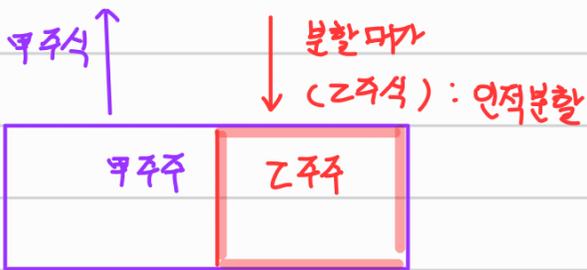
甲법인 (분할법인)

乙법인 (분할 신설법인)



100% 모회사 (물적분할)

100% 자회사



||

* 신회사

