WORK & MONEY

Registering a business in Seoul.

Which visas let you run a business, how the D-8 investor and OASIS startup routes work, and the tax office's registration form translated line by line.

Contents

1. Two different permissions
2. Which statuses can, can't, or need permission
3. D-8-1: corporate investor
4. OASIS and the D-8-4 startup visa
5. What to bring and what to decide
6. The registration form, translated
7. Your first-year obligations
8. Sources & verification

THE ESSENTIALS

- A business registration certificate (사업자등록증) is a tax registration. It does not give you permission to run a business, and the tax office does not check your visa.
- Check your visa first. Call Immigration on 1345 before you register, sign a lease or take payment.
- Investors usually use D-8-1 (₩100 million or more under the Foreign Investment Promotion Act). Tech founders usually use D-8-4 through OASIS points.
- The registration form is in Korean. Use the line-by-line translation below and take your residence card, passport and lease to your district tax office (세무서).

> Official routes: /forms · /guide · /tools.

START HERE

Two different permissions

Running a business in Korea involves two separate offices that don't check each other's decisions.

Immigration decides whether your status of stay allows business activity. **The tax office** registers the business so it can issue invoices and pay VAT and income tax. A tax office will usually issue a certificate to anyone with a residence card and a valid business address. Holding that certificate doesn't make the activity legal under your visa.

The gap catches people out. In 2021 *The Korea Times* reported that some F-2-7 holders, who had registered businesses at tax offices under earlier guidance, were turned away at immigration renewals. Some were told the businesses should not have been allowed. Get your status confirmed in writing, or by noting the date and adviser of a 1345 call, before you commit money.

> **Before anything else**
> Ask Immigration (1345, English available) whether your exact status and sub-code allow you to run this kind of business, and whether you need permission for activities outside your status (체류자격외 활동허가).

VISA CHECK

Which statuses can, can't, or need permission

This is a general map, not legal advice. Sub-codes, conditions and policy change, so confirm your own case.

Generally allows business activity

- F-5 permanent residence.
- F-6 marriage migrant.
- F-2 residence statuses, including F-2-7 points-based. Policy on business activity has changed before, so confirm before registering.
- F-4 overseas Korean. Most business is allowed, with listed exceptions such as some simple-labour and speculative activities.

Restricted: usually not allowed without permission

- E-2 teaching and E-7 professional: your permitted activity is your sponsored job. A side business or freelance income is usually outside your status.
- D-2/D-4 students: part-time work needs its own permission. Running a business is generally not permitted.
- D-10-1 job-seeking: for looking for work, not running a business.
- C-3/visa-free visitors: no business activity in Korea. Short business meetings are not the same as operating a business.

Visa pathways on Settle Seoul →

Business visas

- D-8-1 corporate investor: you invest and run a foreign-invested company.
- D-8-4 technology startup: you found a technology-based corporation.
- D-8-4(S) Startup Korea Special Visa: you're recommended by the Ministry of SMEs and Startups.
- D-10-2 startup preparation: you're preparing a technology startup, usually on the way to D-8-4.

INVESTOR ROUTE

D-8-1: corporate investor

The best-known route for foreign founders who bring capital from abroad.

1. **Report the investment** — File a foreign investment report (외국인투자신고) with a foreign-exchange bank or KOTRA's Invest KOREA before remitting funds.
2. **Remit and incorporate** — Send the capital from abroad, incorporate the company at the court registry (법인설립등기), then register the company with the tax office.
3. **Register as foreign-invested** — Complete foreign-invested company registration once the investment is paid in.
4. **Apply for D-8-1** — Apply at immigration or a Korean consulate with the registration documents. KOTRA's 2026 Visa Guide lists the current documents.

InvestKOREA describes the corporate investor visa as available to a foreigner who **brings ₩100 million or more in investment funds from abroad** and sets up and runs a company under the Foreign Investment Promotion Act (외국인투자촉진법). The money is usually remitted through a foreign-exchange

bank and reported as foreign direct investment. The company then registers as a foreign-invested company (외국인투자기업 등록) with KOTRA or the bank.

Plan for more than the minimum. Rent, deposits, staff and professional fees come on top, and immigration looks at whether the business is real and operating when you extend.

> **Free help**
> KOTRA's Foreign Investment Consulting Center and Invest KOREA offer free consultations in English. Use them before paying a broker.

STARTUP ROUTE

OASIS and the D-8-4 startup visa

OASIS (Overall Assistance for Start-up Immigration System) is the government-designated training programme that earns points towards D-8-4.

Typical D-8-4 documents (per OASIS)

- Application form and passport.
- Degree certificate.
- OASIS certificates showing 60+ points.
- Corporate registration documents.
- Patent, utility-model or design registration or application.

Where to start

- OASIS · KIPA, 131 Teheran-ro, Gangnam-gu · oasis@kipa.org · 02-3459-2850.
- Seoul Global Center: business consultations for foreign residents.
- K-Startup portal (k-startup.go.kr) for Startup Korea visa rounds.

D-8-4 is for founders of a **technology-based corporation**. The Korea Immigration Service overview says applicants need **a bachelor's degree or higher from abroad**, an associate degree or higher from Korea, or a recommendation from a central government agency. They also need intellectual property rights or equivalent technology.

OASIS is run by Global Start-up Immigration Centers designated by the Ministry of Justice and the Ministry of SMEs and Startups. They include the Korea Invention Promotion Association (KIPA), the Korea Productivity Center, the Seoul Business Agency and Seoul Global Center. Its courses cover intellectual property, starting a business and mentoring. According to OASIS, you need **at least 60 points that include at least one required item**, usually a registered or filed patent, utility model or design, plus an established corporation.

D-10-2 lets you stay while you prepare. OASIS describes it as issued in six-month periods and extendable. The Startup Korea Special Visa, D-8-4(S), launched in November 2024. It replaces the points test with a business evaluation and a recommendation from the Ministry of SMEs and Startups. Applications open in recruitment rounds, so check the K-Startup portal for current dates.

AT THE TAX OFFICE

What to bring and what to decide

If your status allows it, registering a sole proprietorship (개인사업자) is usually done in one visit to the tax office for your business address. You can also apply on Hometax if your identity verification works.

Bring

- Residence card (외국인등록증) and passport.
- Lease for the business premises (임대차계약서), or proof you own them.
- A permit or licence if your trade needs one, such as food service, academies (학원) or travel agencies.
- Any immigration document showing your business activity is permitted.

Common problems

- Many residential leases and goshiwon rooms don't allow business registration. Ask the landlord and check the building use.
- Hometax login needs a certificate or phone verification in your own name. Name-order mismatches often block it, so go in person.
- Shared offices must provide a lease or occupancy agreement in your name.

Forms & Documents library →

Decide beforehand

- Business name (상호).
- Business type and items (업태/종목), which set your industry code.
- General or simplified VAT taxpayer (일반/간이과세자). Simplified status depends on expected turnover and industry.
- Whether you register alone or as joint owners (공동사업자).

FIELD BY FIELD

The registration form, translated

The application form for individuals (사업자등록신청서, 개인사업자용) is an annex form to the Enforcement Rules of the Value-Added Tax Act. Below is each section in order. Tax offices may hand you a newer layout, but the fields are largely the same.

1. 인적사항: Personal details

- 상호 (단체명): business name you will trade under.
- 성명 (대표자): your name as on your residence card.
- 주민등록번호: resident registration number. Foreigners enter the 외국인등록번호 from their residence card.
- 전화번호 (사업장 / 자택 / 휴대전화): business, home and mobile phone.
- FAX 번호: fax number, optional.
- 사업장 (단체) 소재지: full address of the business premises, including unit number.

2. 사업장 현황: Business details

- 업종: type of business. 주업태 is main business type, 주종목 is main items or services, 주업종 코드 is the industry code.
- 부업태 / 부종목 / 부업종 코드: secondary business type, items and code, if any.
- 사이버몰 명칭 / 도메인: online store name and web address, if you sell online.
- 개업일: start date of business.
- 종업원 수: number of employees.

Premises and lease (임대차 명세)

- 사업장구분: premises type. 자가 면적 is owned area and 타가 면적 is rented area, both in ㎡.
- 사업장을 빌려준 사람 (임대인): landlord's name or company name, business registration number and resident or company number.
- 임대차 계약기간: lease period, from and to.
- (전세) 보증금 / 월세: deposit, or jeonse deposit, and monthly rent in won.

Licences and funding

- 허가 등 사업 여부: does the business need 신고 (report), 등록 (registration), 허가 (permit) or 해당 없음 (none)?
- 주류면허: alcohol licence. Give the 면허번호 (licence number) and tick 면허신청 (applying) 여 or 부, meaning yes or no.
- 개별소비세 해당 여부: subject to individual consumption tax? Options are 제조 (manufacture), 판매 (sale), 입장 (admission) or 유흥 (entertainment).
- 사업자금 명세: business funding. 자기자금 is own funds and 타인자금 is borrowed funds, including the deposit.

Tax options and contact

- 사업자단위과세 적용 신고 여부: register multiple premises as one taxpayer? Usually 부 (no).
- 간이과세 적용 신고 여부: apply for simplified VAT status? 여 (yes) or 부 (no).
- 전자세금계산서 회원가입 신청 여부: sign up for e-tax invoices, with a user ID.
- 전자우편주소: email address. 국세정보 수신동의 means you consent to receive NTS tax information.

Other requests (그 밖의 신청사항)

- 확정일자 신청 여부: request a fixed-date stamp on your commercial lease, which protects your deposit.
- 공동사업자 신청 여부: registering as joint owners? Attach the partnership agreement.
- 사업장소 외 송달장소 신청 여부: use a separate address for tax mail?
- 양도자의 사업자등록번호: seller's registration number, only if you're taking over an existing business.
- Sign by hand (자필 서명). The form warns that the information is kept permanently and used to check tax compliance.

> **Source of this translation**
> Field names come from the official annex form published on law.go.kr. The English is Settle Seoul's own working translation, not an official one. Ask the tax office if a field on your copy differs.

AFTER REGISTERING

Your first-year obligations

Once you have a certificate, you have tax filing obligations whether or not you make money.

Keep on top of

- VAT returns: general taxpayers usually file twice a year (January and July). Simplified taxpayers file once a year.
- Comprehensive income tax every May for sole proprietors.
- Tell the tax office if you close, move or change business (휴업/폐업/정정 신고).
- Tell immigration about any change that affects your status, such as a new business, closure or a new address.

Compare with employed take-home pay →

Where to get help in English

- NTS English helpline via 126 (press the option for foreign languages).
- Seoul Global Center: free tax, legal and business consultations.
- Your district's foreign-resident desk, where one exists.
- A licensed tax accountant (세무사) for bookkeeping once you have revenue.

SOURCES

Sources & verification · Registering a business in Seoul

Reviewed 1 November 2026. Check the official links before relying on dates, fees or rules.

- National Tax Service (English)
  https://www.nts.go.kr/english/main.do
- Hometax (홈택스) online registration
  https://www.hometax.go.kr/
- Business registration application, annex form (law.go.kr)
  https://www.law.go.kr/flDownload.do?flSeq=61505583&gubun=
- OASIS · Global Start-up Immigration Center
  https://www.oasis-kipa.kr/eng/
- OASIS · D-8-4 and D-10-2 visa documents
  https://www.oasis-kipa.kr/eng/visas.html
- Korea Immigration Service · OASIS programme overview (Korean)
  https://www.immigration.go.kr/bbs/immigration/211/486280/download.do
- InvestKOREA · Visas by status of stay
  https://www.investkorea.org/ik-en/cntnts/i-358/web.do
- KOTRA · 2026 Visa Guide for Investing in Korea
  https://openknowledge.kotra.or.kr/handle/2014.oak/33899
- Ministry of SMEs and Startups · Startup Korea Special Visa
  https://mss.go.kr/site/eng/ex/bbs/View.do?bcIdx=1054489&cbIdx=244
- HiKorea · Immigration application forms
  https://www.hikorea.go.kr/board/BoardApplicationListR.pt?locale=EN

Settle Seoul article PDF. Editorial guidance, not legal, immigration or medical advice — confirm requirements with the responsible office (1345 Immigration Contact Center, HiKorea). Photographs credited by name are by the photographer named. Corrections: support@settleseoul.com · Read online · www.settleseoul.com/downloads