

2

재정포럼

Monthly Public Finance Forum

재정포럼

• 2002년 2월 15일 발행 • 제68호 • 1996년 5월 31일 등록 • 라7859 • 발행처/한국조세연구원 • 139-774 서울특별시 송파구 가락동 79-6 • 전화(02)2189-2130-2 • 월간

2002년 2월호 (동권 제68호)

한국조세연구원

가	
2001	
()	

C . O . N . T . E . N . T . S

2	/
6	/ 孫元翼
15	/ 全瑛俊
37	
38	가
56	OECD 가
58	2001
62	
71	.
77	
79	가가
82	
100	



/

9.11

21



가

OECD

OECD

(CFA)

가

가 (Transfer Pricing),

(P.E.)

OECD CFA 8
(Harmful Tax Competition)

가가

가가

가

가 . ,

OECD , PC

가 가 2001 9 ,

(FIU: Financial Intelligence Unit)

가

OECD 가 가 FIU

가 () 가 가

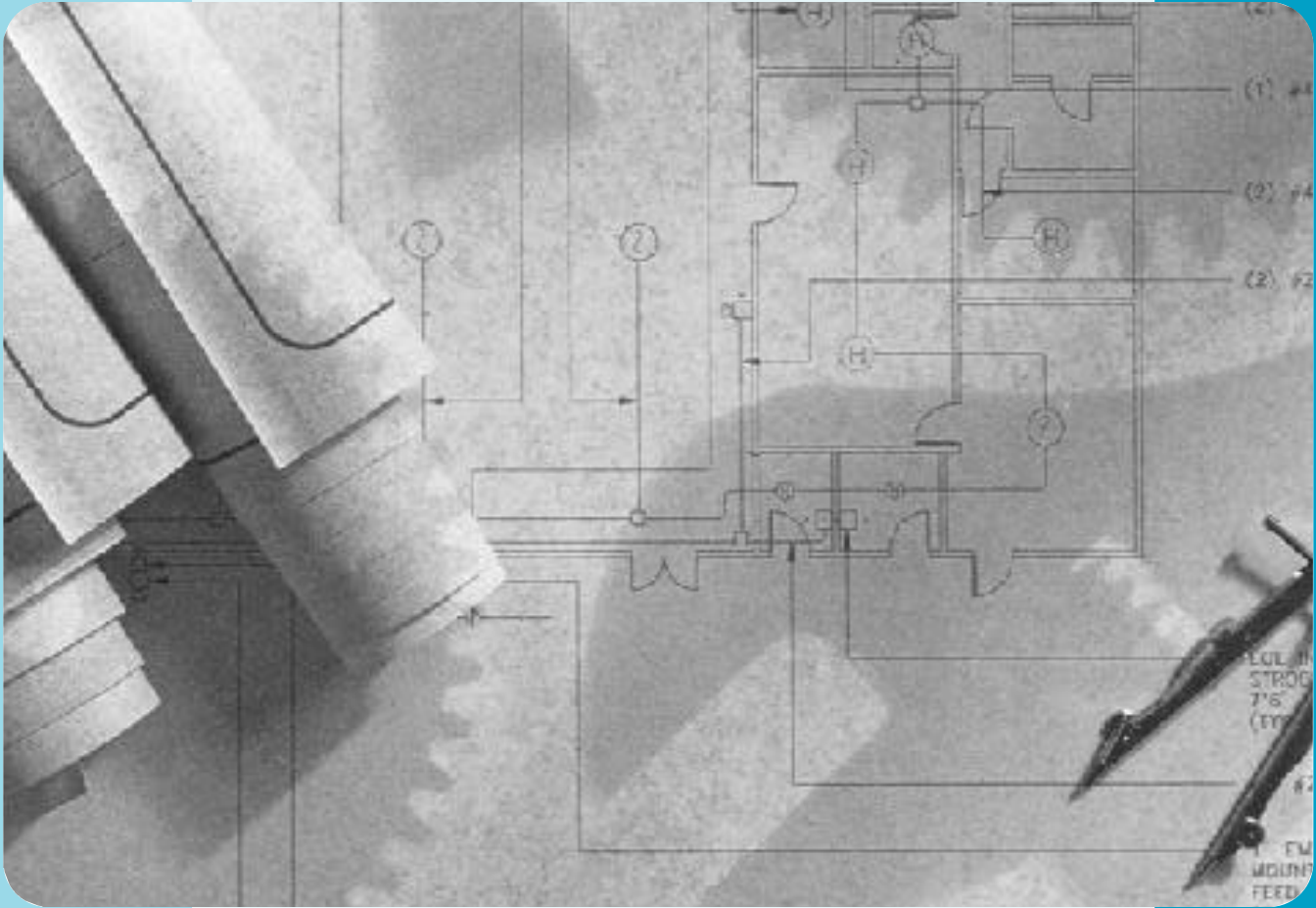
8 가 APA(Advance Pricing Agreement)



局 , , 가

APA

APA

가 , 가 가





1.
孫元翼 /

2.
全瑛俊 /

18

(,)

< 1 >

				가 ²⁾	³⁾	³⁾			⁴⁾	⁵⁾
		x								
	x		x							
	x		x							
¹⁾	x		x		x	x				
	x		x	x	x	x				x
	x		x	x	x	x				x
¹⁾	x		x		x	x			x	x

: ; , x; , ;

1) 287 2

2) 2001 12 가 가

3)

4)

5) 209 (

)

< 2 > ()

가 15% 27% 가

(1)

< 2>

		1 : 9%	
		4 : 18%	
		8 : 27%	
		8 : 36%	
			32
		1 : 15%	
		1 : 27%	

2.

< 3>

가

50%

< 3>

	29 ()
	74 ()
	50%
	50%
1)	

: 1)

50%

< 4>

가
가

2000 10

가

가

가

< 4>

		1)	
		-	-
		(- -) x 5%	(- -) x 10%
		(- -) x 5% ²⁾	(- -) x 10%
		(- -) x 50% ³⁾	-

: 1) 34 () .

2) 24 () .

3) 73 () .

(1)

(24 1)

5%, 10%

5%, 10%

50% (73)

3.

< 1 >

²⁾ (184), (234 12)
(245 2) 가

78 2

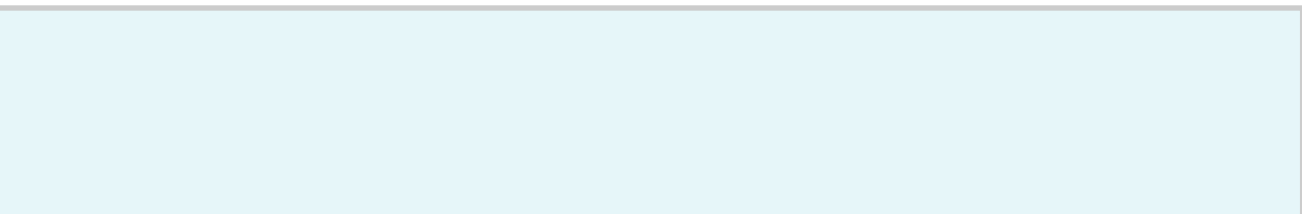
245 2) (107), (127) (209)
163) 가 가

가 287 (

가

2) 1973 9 20 ()

(90 432, 91.5.10)



50%

1
2

4.

가. (25) 3%

(2) 3)
1996
200 , 50

가 (가 12 29) 가
가 가

(118)
(. . .)

3) (). 100 100-120

(1)

)

1.

< 5>

가 가 가
가 , 가 가
8%가 22%

< 5>

	()	()
	(16/28%)	22% (30%)

가

가

가

2.

가

가

(3 2)

29 (

)

가

2000 12

56 6).

(

가 100

가

가

(1)

3.

가 . < 1 >

가

가

가

가

가

.

4.

90 ()

100 50

100

, 200

가

. 



全 瑛 俊

(chun@kipf.re.kr)

가

가

가

가

가

*

(2)

1.

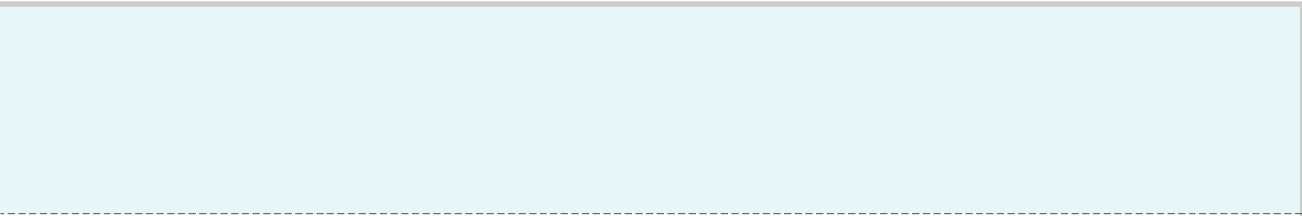
가.

가
(39.6%),
(38.6%)
(15%),
10%가 가
가 , 1
1) . < 1> , 2003
10% 가 ,
< 1>

		(: %)				
		15%	28%	31%	36%	39.6%
2001~2003	10	15	27	30	35	38.6
2004~2005	10	15	26	29	34	37.6
2006	10	15	25	28	33	36

: Joint Committee on Taxation, May 2001.

1) 가 가
가
1,300 1 3
가



가

가

가

가

50%,

, mortgage

가

1

가

IRA(individual retirement account), Keogh plan, 401(k) plan

(schedular system)

(non-savings income),

(savings income),

(dividend)

2)2000

\$2,800

(2)

40% 10% , , 가 .
0~1,520 (0~288 400) ,
2 6,880 (5,093 7,600) . 1
2 ,
가 .
가
(director) 8,500 (1,600 ³⁾)
(8) 가 ,
가 (: ,),
가 .
가 가 ,
가
가 .
2000~2001
4,385 (830) 가 (1,014)
(
(TESSAs), (PEPs)

3) 2001 4 30

가

가

가

47%

17%

6 (4) ,
6,001 ~ 20,000 (400 ~ 1,350)

가

가

가

6 (2000 7 1 5,400)

(: 1 3,550 , : 2 2,865

, 가 : 2 7,065)

가 , 1

가

: A\$6,000 + A\$13,550 = A\$19,550 (1,310)

: A\$6,000 + A\$22,865 = A\$28,865 (1,930)

(2)

7가 (, , , , ,) 가
(lodging allowance), 가
: 2 (120)
가 .
3 (180), 3,600 (216
, 4,200 (252)가 .
51%
14 4,695 (6,900) , 22
9,392 (1 3,800) .
, , 1
가 .
가 .
1 3,400 (811) 4 가
가 3 2,999 (1,983) .
, 가 , 가 .
가 가 .
가 가 .
가 가 .

(2)

가
, (, , ,),
가
(flat-rate)
:
) 1 8,100 (233) . , 8,700 (112⁷⁾
7 (90) , 1 (13)
(,), 가 ,
:
1 3,500 (171) : 1,320 (17)
, 1 3,500
21 9,300 (2,828) ,
58.15% . 25.4%
가 .
, (38 (404)), 가
(38), (), , ,
, , 가 .

⁷⁾ _____

가

1.

< 2>

< 2>

(1997)

(:%)

	6.0	23.9	20.8	16.3	12.3	12.4	
	7.6	41.2	21.8	18.6	15.0	20.5	
	35.8	62.5	83.8	76.1	87.9	59.5	

< 3>

(1999)

(:%)

54	83	80	80	83

8) 61.9%(1998)

62%(1998), 64%(1999), 59.1%(1999), 61.0%(1999),

(2)

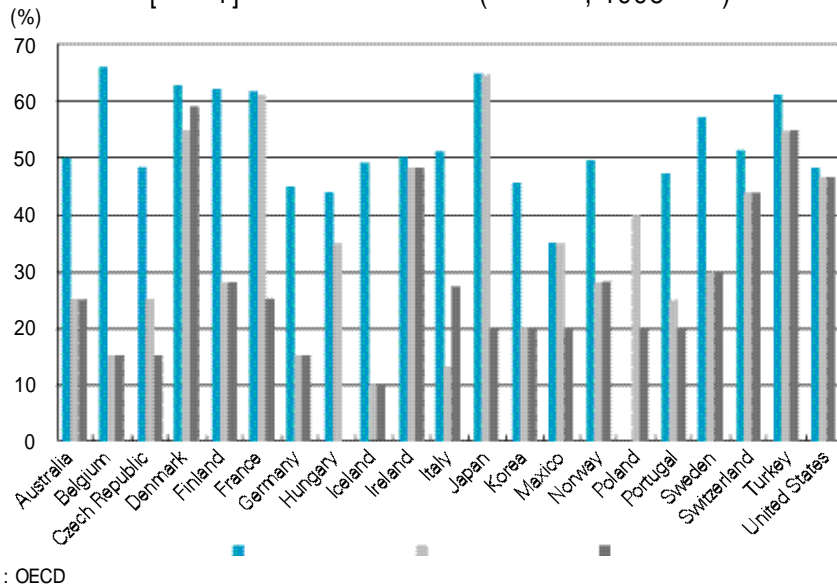
가

OECD가

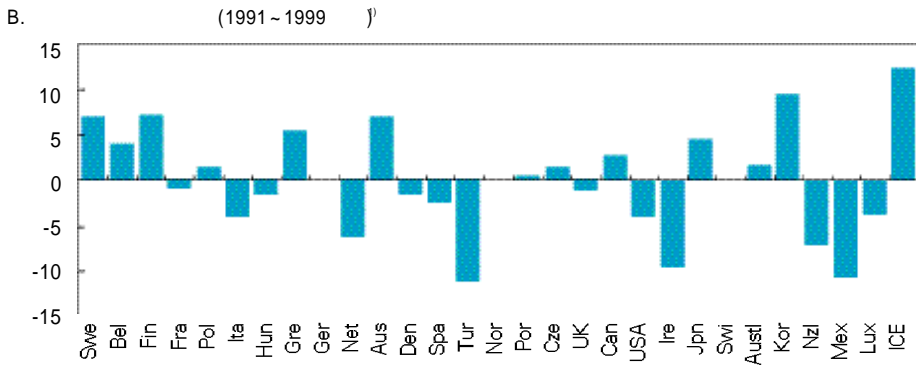
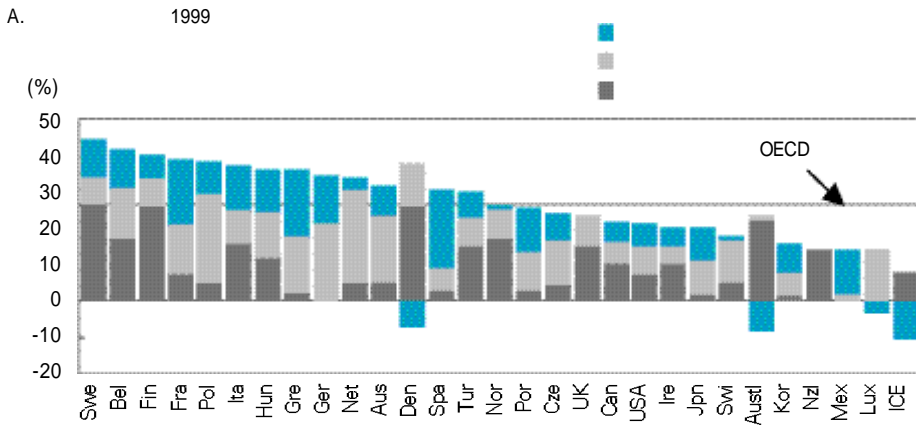
([1]).
(tax wedge)

OECD 가

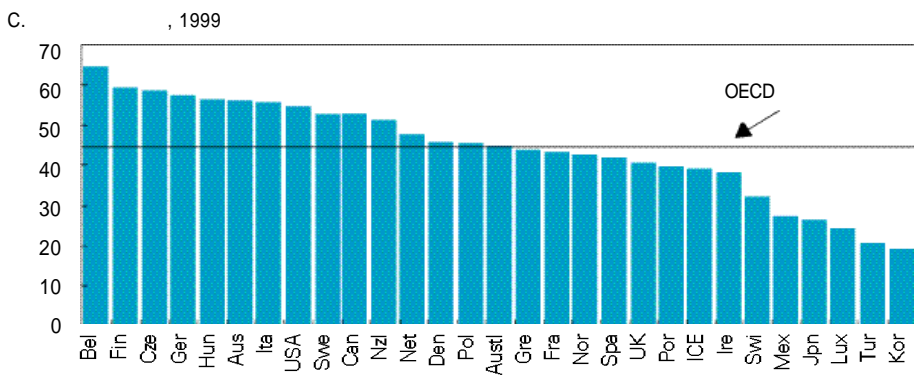
[1] (, 1998)



[] ()



: 1) 1991 가 1999

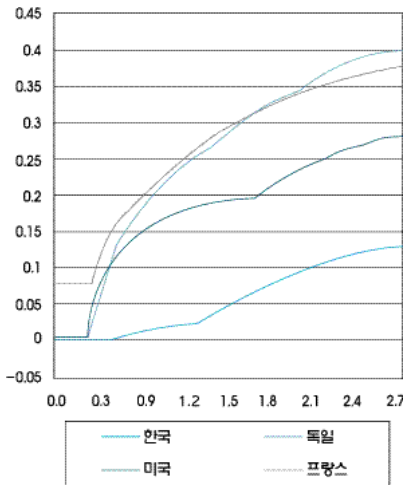


가 , 가 가 , 가 .

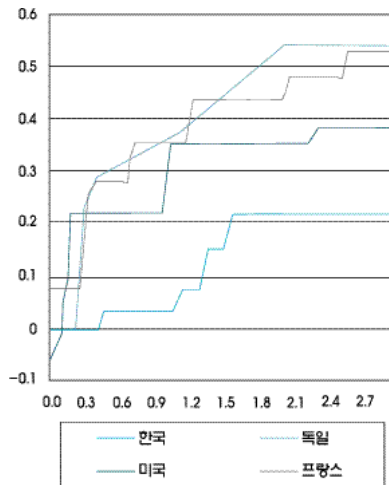
1.5 가 가 가 , , 가 가 가 , 가 가 가 1996 . 가 가가 .

[3]

(1 가)

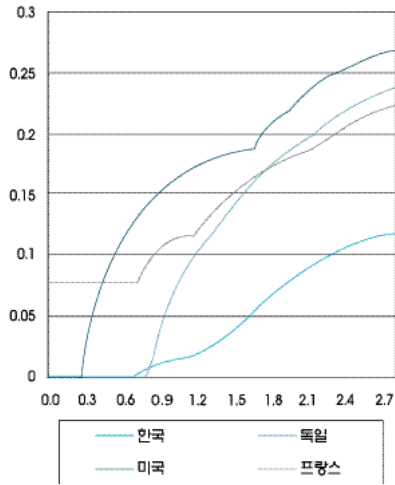


(1 가)

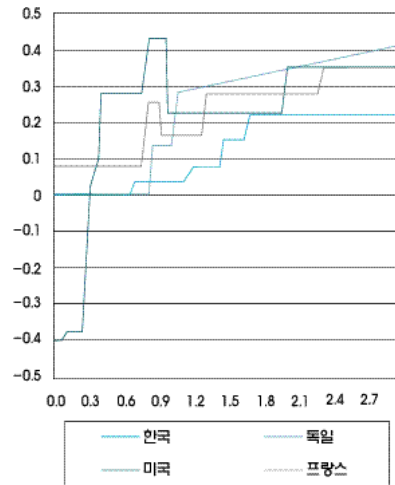


[3]

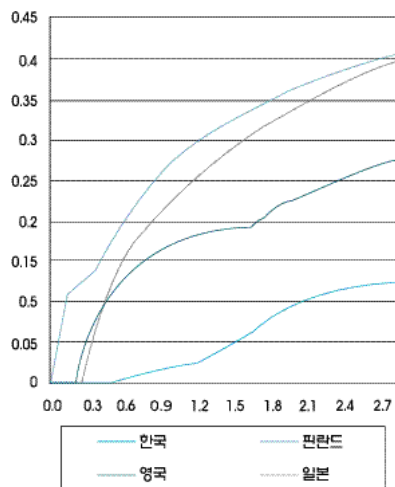
(4 가)



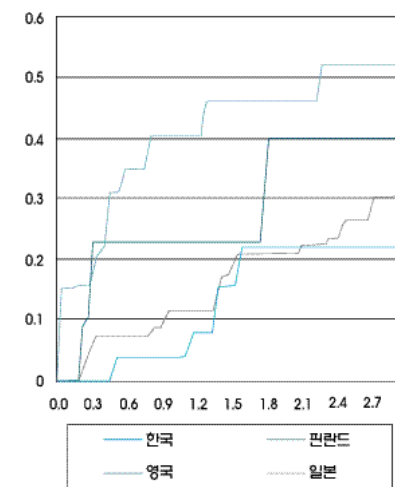
(4 가)



(1 가)

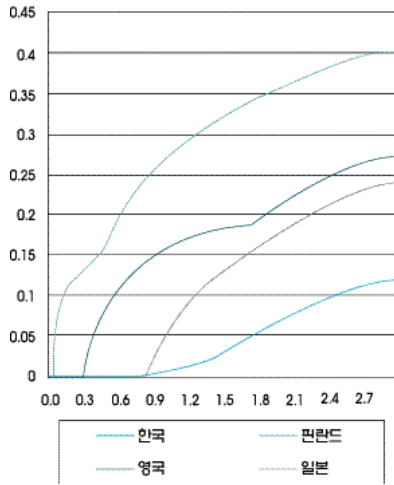


(1 가)

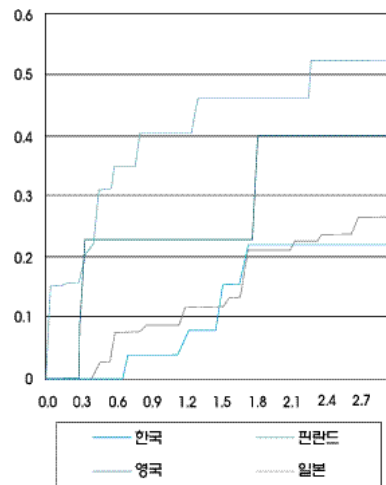


[3]

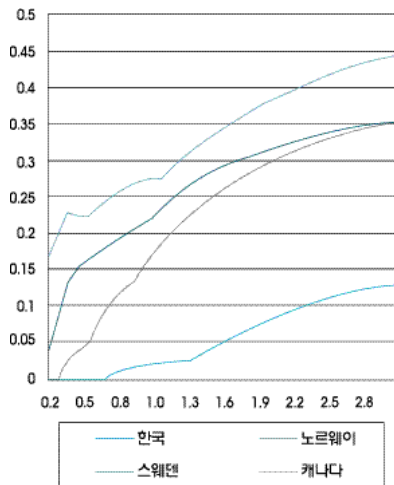
(4 가)



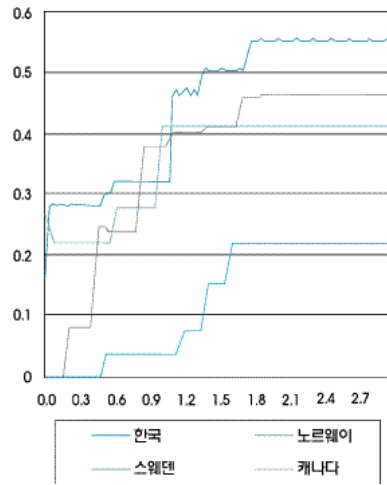
(4 가)



(1 가)

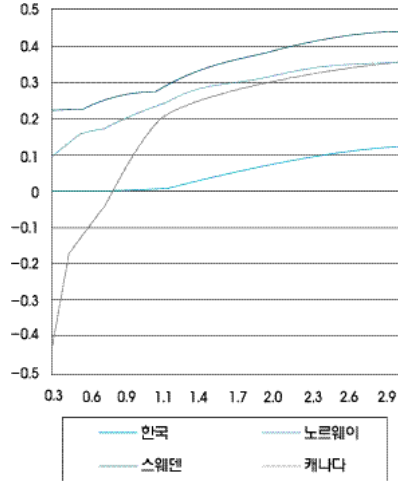


(1 가)

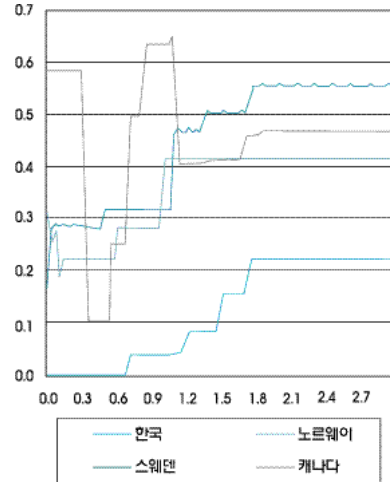


[3]

(4 가)



(4 가)



가 ()
) 가 ,

가
)
 (

가 ,

가

가 .

,

.

(fringe benefit)

가 가

가 가

. ,
가 ,

가

가

가

가

가

가

가

가 .

,

. ,
가

가 가

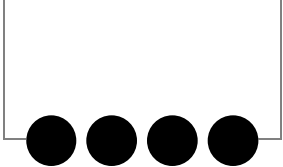
,

가

가 .

,

,가

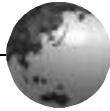


(Stationary State)

“
가 ,
가 ,
가
”

* John Stuart Mill(1806 ~ 1873) (J.
Bentham)
(greatest happiness of the greatest number) 가
(善) 가
(classical economics)
1848





가

「PricewaterhouseCoopers / (1999~2000)」
 2002 1 「 가 」 .
 , 3~4 .



2.

1.

가

가 .(1 Kyat)

30%

240Kyat 14

6,703Kyat

35%

(5~40%)

2.4~48.9%

1

2%

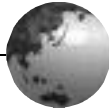
(1999 1)

-

: 30%

-

: 10%



가
/ 가
가.

		(:)
NT\$50,000		
NT\$50,001	NT\$ 71,428	50%
		NT\$25,000
NT\$71,429	NT\$100,000	15%
NT\$100,001		25%
		NT\$10,000

20%

3.

(:)			
RM 50,000	RM 70,000	RM 4,750	21
70,000	100,000	8,950	26
100,000	150,000	16,750	29
150,000		31,250	30

30%

(: %)			
	15	10	15
	30/25/20	20	20



2.

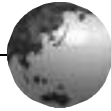
1.

12 31 1 1

12 31

15~25%

183
6~40%
(183)
- 90
20%
- 91~182
20%



20%

1.

(,)

,)

(:)

0	3,300,000	-	10
3,300,000	9,000,000	330,000	20
9,000,000	18,000,000	1,470,000	30
18,000,000	30,000,000	4,170,000	40
30,000,000		8,970,000	50

(: %)

	1999/2000	1998	1996/97
1	30	34.5	37.5
1			
- 8	22	25	28
- 8	30	34.5	37.5

4.

6~13.2%

2.

5.

(縣)

5~6%,

12.3~14.7%

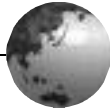
가 1.4~2.1%

5 ~435

6.

3.

(1)



가

1.

1999 가 , 가 (BIT) 25% .

2가 12 , 3 50%

- (10%)

10% 15%

()

- 1 (20%) 50% 500 가 , ,

4 0% . , , 4

8

2.

가 6가 10 , 2 50% 1 .

183

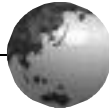
- (15%) 80%

30 183

10%

(, , ,)

)



()

15%

(: %)

	0	0	0
	0	0	0
	0	15	15

(: %)

(Dong)			
0	5,000,000	-	-
5,000,000	12,000,000	-	10
12,000,000	30,000,000	700,000	20
30,000,000	50,000,000	4,300,000	30
50,000,000	70,000,000	10,300,000	40
70,000,000	-	18,300,000	50

2.

: 10%
5%
(2,000,000Dong 0%).

(: \$\$, %)

35,000	50,000	1,975	12
50,000	75,000	3,775	16
75,000	100,000	7,775	20
100,000	150,000	12,775	22
150,000	200,000	23,775	23
200,000	400,000	35,275	26
400,000	-	87,275	28

가

1.

26%

: (S\$500)

26%

15%

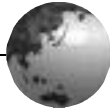
1999

10%

(

가

)



[Redacted]

(Department of Revenue)
(Central Board of Direct Taxes:
CBDT) .

1.

: 30% ()

2.

35%,

() 48%.

: , , ,
, .

: , , ,

100%

20%

2.

:

150

가 1%

[Redacted]

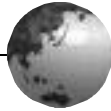
1.

가 ()

1996/97

(Minimum Alternative Tax :
MAT)

5



MAT

30%
30%

MAT

가 (Export Oriented Units: EOU),

5 ~ 20%

(: %)	
	10
()	
¹⁾ /	20 30 10
¹⁾	20 20 30/20 20 48

: 1) 1997 6 1

2) 20%

3.

(Indian Resident)

182

4

365

60 (

182)

20%

5%.

10%

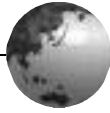
20%

10 9

가

7

가 730



- : .
 - : .
 2.
 : 30%, :
 35%
 - : 가 가 : 가
 90 가
 , 가
 가 . : 5
 가
 - 가 : 가 ,
 - Rs150,000 , (20 , 5%), / (5 , 20%),
 Rs19,000 (10 , 10%)
 - Rs150,000 , 30% 150
 - 20% 가 , 2
 1/2

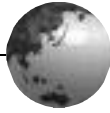


1.

(Revenue Code)

(: %)

	0/10(1)	0/1(2)	0
	10	15	(3)
	10	15	15



	1.5 ~ 4.0	,
	3.5	
	0.1	
	3.0 ~ 10.0	
	2.5 ~ 3.0	
	2.5	
,	2.0 ~ 15.0	
	2.5	
	5.5	
	3.5	
	3.0 ~ 15.0	
	2.5 ~ 3.0	
	15.0 ~ 20.0	,

- , 가 , ,

-

- , ,

- ,

-

- ()

- .

- , ()

가

5. 가가

1992 1 1

600,000 , 600,000

1,200

10% 가 1.5%

가 .

-

-

- . ,

- , ,

-UN, ,

- , .

6.

(15%), (1%), , (10%)

7.

, 가 - 가 = 가

15 .

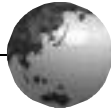
, , ,

.

가

- 600,000

25%



4. 가가

1. 1985 ,
 10%
 1984 , 2 , 0%
 . 1995 30%
 , 1984
 10
 가

2.

(:)

0	Rp.25,000,000	-	10	
Rp. 25,000,000	50,000,000	Rp. 2,500,000	15	
50,000,000	-	6,250,000	30	

가
 1997 11 ,
 , , 18
 가

(: %)

	0	0	15	15	
	15	15	15	15	
	20	20	20	20	20/0(6)

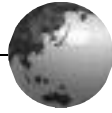
가 : , , , ,
 , , , , ,
 , , . , 가
 가

3.

(:)

0	25,000,000	-	10
25,000,000	50,000,000	2,500,000	15
50,000,000	-	6,250,000	30

가 :
 가 가
 ,
 가 가 .
 가



5.

, ,

1 : 2,000

25 ~ 100 :
1,000

25 :

6.

, 0.1%

7.

10~35%

10% : , , , 60

20% : 가 ,

25% : , , .

35% : ,

8.

가 가 가

20 ~ 38%, 50%,
70%, 10%, 4%

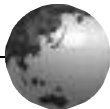
1.

() .

가

4 15

4 15



가

1.

10%

B H

/

2.

1991 7 1

(:)

가

30% (가 3% 가)

20%

-	-		
0~500	0~475	5	0
501~2,000	476~1,825	10	25
2,001~5,000	1,826~4,375	15	125
5,001~20,000	4,376~16,375	20	375
20,001~40,000	16,376~31,375	25	1,375
40,001~60,000	31,376~45,375	30	3,375
60,001~80,000	45,376~58,375	35	6,375
80,001~100,000	58,376~70,735	40	10,375
100,000	70,735	45	15,375

()

가

5%

45%

20%

가

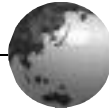
3. 가가 (VAT)

VAT

17%

20%

13%



4. (Business Tax) 20%

VAT

3% 8%
20%.

7.

5. (Consumption Tax) 13%

VAT 가

19%

15%

8. (Stamp Duty)

6. (Foreign Enterprise Income Tax)

가 12 가 13

0.003% 0.05%

30%

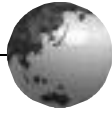
3%가 가 33%가

가

1.

15% 24%

(16%)



가
 1.6% 16%

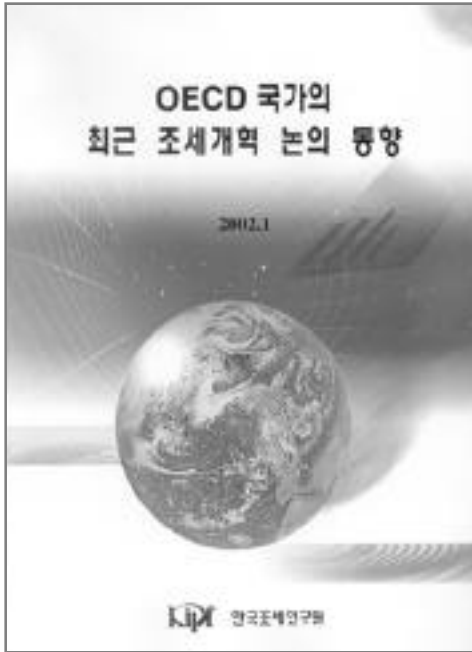
2.

(: , %)

0	35,000	-	2
35,000	70,000	700	7
70,000	105,000	3,150	12
105,000	-	7,350	17

:
 (15%)

OECD 가



: (B5)/ 8,000
:

OECD 가

OECD 가

가

가

가

가

가

OECD

OECD

OECD 가

5

(, , ,)

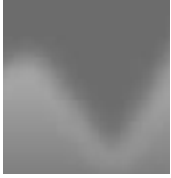
OECD 가 5 (, , ,)

,)

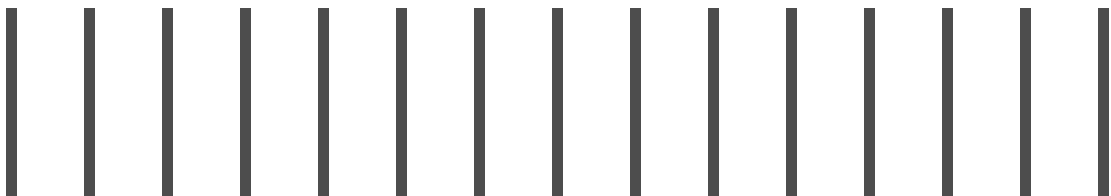
,

『 』

가



1. 2001
- 2.
3. .
- 4.
5. 가가





2001

2002 2 7 「2001」

2001 95 7,148
 95 8,991 1,843 (0.2%)
 (85 7,824) 5,891
 (0.7%) 가, (10 1,167)
 7,734 (7.6%)

가 가가 . .

. 2001

2001 95.7 2000 2.8
 (3.0%) 가 2001 1,843
 (0.2%) (: , %)

	2000	2001		2000		2001	
	929,347	958,991	957,148	27,801	3.0	1,843	0.2
-	819,846	857,824	863,715	43,869	5.4	5,891	0.7
-	109,501	101,167	93,433	16,068	14.7	7,734	7.6

: (,), () .

2001

가가

- 가가 , , 가

- , , ,
 * (\$) : () 1,800 () 1,411

< 1 >

2001 5
 - 2001 5 가
 2001 GDP 3

2001 GDP가

(:)

	1997	1998	1999	2000	2001
(A)	72 4,094	68 4,893	71 6,466	79 7,029	95 8,991
(B)	69 9,277	67 7,977	75 6,580	92 9,347	95 7,148
B-A	2 4,817	6,916	4 114	13 2,318	1,843

< 1 >

(: , %)

	2000	2001		2000		2001	
	929,347	958,991	957,148	27,801	3.0	1,843	0.2
	819,846	857,824	863,715	43,869	5.4	5,891	0.7
	677,842	682,886	701,773	23,931	3.5	18,887	2.8
	175,089	171,215	186,604	11,515	6.6	15,389	9.0
	178,784	188,776	169,679	9,105	5.1	19,097	10.1
	9,889	11,284	9,461	428	4.3	1,823	16.2
가	5,372	1,140	1,734	3,638	67.7	594	52.1
가가	232,120	238,434	258,304	26,184	11.3	19,870	8.3
	29,846	30,381	36,152	6,306	21.1	5,771	19.0
	27,359	25,008	17,975	9,384	34.3	7,033	28.1
	3,876	3,744	4,766	890	23.0	1,022	27.3
	14,525	12,904	17,098	2,573	17.7	4,194	32.5
	84,036	107,618	102,820	18,784	22.4	4,798	4.5
	57,997	67,320	59,132	1,135	2.0	8,188	12.2
	109,501	101,167	93,433	16,068	14.7	7,734	7.6
	18,644	25,095	24,713	6,069	32.6	382	1.5
	14,574	13,027	13,462	1,112	7.6	435	3.3
	-	2,606	2,528	2,528	-	78	3.0
	57,983	36,244	37,749	20,234	34.9	1,505	4.2
	18,299	24,195	14,981	3,318	18.1	9,214	38.1
*	84,036	110,224	105,348	21,312	25.4	4,876	4.4

* 2001 (3.4)



< 2 >

1. 가

(: ,%)

	2000	2001		2000		2001	
	175,089	171,215	186,604	11,515	6.6	15,389	9.0

2000 , 가

가

* :
(1999) 42.6 (2000) 78.9 (85.2%)

* :
(2000) 932 (2001) 1,275(36.8%)

* :
(2000) 833 (2001) 1,025(23.1%)

가가

(: ,%)

가가	2000	2001		2000		2001	
가가	232,120	238,434	258,304	26,184	11.3	19,870	8.3

가

가,

가가 가

* :
(2000) 78.9 (2001)125.0 (58.4%)

* :
(2000) 20.8 (2001) 23.7 (13.9%)

* : (2000) 13.4 (2001) 14.0 (4.5%)

* (\$) :
(2000) 1,726 (2001) 1,880 (2001) 1,507

* 가 : (2000) 34.3% (2001) 15.7%
(2001) 11.4%

* (/\$) : (2000) 1,131 (2001)1,290

(: ,%)

	2000	2001		2000		2001	
	29,846	30,381	36,152	6,306	21.1	5,771	19.0

2000 12 2001

(0.3) LPG · LNG ·

가

* LPG() :
(2000.11) 2,754 (2001.11) 3,036(10.2%)

* LNG() :
(2000.11) 13,223 (2001.11) 13,867(4.9%)

* () : (2000) 656 (2001) 663(1.1%)

* () : (2000) 8,444 (2001) 8,695(3.0%)

2.

(: , %)

	2000		2001		2000		2001	
	178,784	188,776	169,679	9,105	5.1	19,097	10.1	

2000 4/4

, 가 가 가

* (12) :
(2000) 8.9 (2001) 6.2 (30.3%)

* (3) :
(2000) 0.2 (2001) 0.7

* (, %) :
(2000) 1.7 (2001) 1.3

* (, %) :
(2000) 0.3 (2001) 0.7

(: , %)

	2000		2001		2000		2001	
	27,359	25,008	17,975	9,384	34.3	7,033	28.1	

* :
(2000) 627.3 (2001) 491.5 (21.6%)

* :
(2000) 578.5 (2001) 424.6 (26.6%)

(: , %)

	2000		2001		2000		2001	
	57,997	67,320	59,132	1,135	2.0	8,188	12.2	

가

* (/ \$) :
(2001) 1,100 (2001) 1,290(17.3%)

* (\$) :
(2001) 1,800 (2001) 1,411(21.6%)

(: , %)

	2000		2001		2000		2001	
	18,299	24,195	14,981	3,318	18.1	9,214	38.1	

(0.15%)

* :
(2000) 8,234 (2001) 5,157



2002 1 28 「 」 .

2002 .									
	2	.	-						
			-						
FIFA가 2002 .									
FIFA					10	30			
							8	가	
-					15			가	
			3						
100 , 2 50									
-									
-									
			1	4					
, 1 가			300						
가가 .									
*			가						

가
2003 12 31
가

-

1. 2002

(§04 4, §20 2)

	FIFA
< >	FIFA FIFA 가 FIFA () 가 , 가,

< >

< >

2. (6)

가.

(§21 8)

< >	. 3 100%, 2 50% : , , . 5 50%

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IT

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가

:
: 446,833m²(135,000)
: 4,000 ~ 5,000



- : . ()
- : ,
- : , , ,

가

- (* 가)

가

가

- < >
- : , . 50%
 - : , . 5 50%

< 가>

- : . 3 100%, 2 50%

(§21 9)

< >	
	. 3 100%, 2 50%
	(*)
	- • , , 3 • , , , , 1
	- • . 1
	. . . 3 100%, 2 50%
	가 , 3 (, ,)) (*)

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가 ,

- 10 (7 100%, 3 50%)
5
3

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가 (

, , 3 100%, 2 50%

100% (.)

50%

50

(§21 10 §21 11)

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· (§21 12)

< >	: 가 · · · · ·
	1 1 300 , 4 1 100 1 , 1 10 4

	· · · · · 가 300
- 300	가 300
* 2	600
	· (
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	, 19
	[
	(가)]

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[Redacted]
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 [Redacted] (.) [Redacted] ()
 [Redacted] (.)
 [Redacted] (.)
 [Redacted]

40~50%

- 108,000 64,800~54,000 (43,200~54,000) *

				가가		가	
43,200-54,000	12,000	3,600	3,600	1,920	3,000	2,000	17,080-27,880

(:)

			가			
150	100(50~60)	82	78	70	68	66

: * ()

< >

(§21 13)

(§21 14)

< >	() , ,) (5 , 25 , 17) - : 10% 2% - : 5% 0.2~5% - : 5% 0.3% (public) 가
-----	--

< >	(2%), (0.3%), (0.06~0.16%) (20%)
-----	--------------------------------------

< >

< >

가

- (1%)

< >

5. (§ 45 - 146)

<p>-</p> <p>• 20% 가</p> <p>- 가</p> <p>-</p> <p>- 2</p> <p>5</p> <p>• 가</p> <p>- 2000</p> <p>2001 5</p>	
--	--

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- ,

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6. 舊 가
(4285 1990. 12. 31 §3)

<p>가</p> <p>가</p> <p>가</p> <p>가 가</p> <p>가 가</p> <p>가 2003 (§38 : 2001.12.31)</p> <p>가 (§6 2)</p> <p>가</p> <p>1 가가</p> <p>가</p> <p>- 가 (§) :</p> <p>- 가 (§8) : 가</p> <p>가</p> <p>가 가25%</p>	<p>: 23</p> <p>(: 7)</p>
---	----------------------------



< >

가

1996 7 () 가 ,

가

-

2002 1 25

「 」

「 」 3

「 」

가

가

22%, 20% , 가
20%



가 4
가 .
가
20
< >
1.
- : OECD 「 (median) 50 ~ 150% (middle class) 」
- : 「 」
' 20 80 ' (20% 80%)

가 , 가 , 가,
가
1.
(1 1 5) , (7.5 ~ 9% 7 ~ 7.5%)
96.2% / 50 , 20

	1998	1999	2000	2001	2002	2003	
	2,500	2	1	3.5	5.25	8	20

: 30%, 40%, 10%, 20%

2.
: 10% ,
(2001.
1),

3.

20 9 (1998~2001)
- 5 3,300 (1998) 7 4,500 (1999) 5 200
(2000) 3 900 (2001)

-2.6%, 56 (1997) 6.8%, 146 (1998) 6.3%,
135 (1999) 4.1%, 89 (2000) 3.2%, 71
(2001. 11)

(2001.12.17) : 5,246 , 30

4.

「 」 (2000 10)
- (4 가 99)

4
- 「 」 : (1999. 4),

- 「 」 : 5 1 ,
(1998. 10)

- 「 」 : 5 1 ,
(2000. 7)

- 「 」 : (1989. 7), .
(2000. 7), (2000. 7)

5.

(2001. 11) : 가 (60
90), (20)

「 」 (2000. 7)

6.

: 10
(11~12% 6.5%)

: 130 5 가 83 5 ha
1,973

1.

- 가



- 20% (6%)

(1999) (: %)

	自家率					/
	46	40	13	53		1
	68	22	10	32		
	43	22	17	39	16	2
	40	20	40	60	5	
	56	17	21	38		6
	65	1	34	35		
	60	7	27	34		5

- () / : 6%

- 50 / : 2%

1,150 , 75 , 50
27

(2000) (:)

			50	(5)	(5/10/50)	(3)
	754	190(25%)	79(10%)	384(51%)	35(4.7%)	66(9%)

: ()

2.

- 3 ()

• , , (: 385

- () ()

: 35 (2)
8 (50)

20% , 1

: (Personal Equity Plan)

, (6 ~ 9
, 1 ~ 1.5)

: 2002 2005
(1)

3.

(New Deal)

(Welfare-to-Work)

가

4.

SSI	(Supplemental Security Income)
AFDC / TANF	가 (Aid to Families with Dependent Children / Temporary Assistance for Needy Families)
Medicaid	가 , 가
EITC	가 (Earned Income Tax Credit)

Income Support	
Family Credit	
Council Tax Benefit	
Housing Benefit	
Social Fund	. .

	가

()

	(+ 가 + 가)
	, , 介護 , , ,



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가

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- , 가

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2002 1 21

「

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.

- ERP() : 3%, 10%
- POS() : 3%
- : 3%
- * ERP

- SCM() CRM()
가 ERP

- ‘ (VOC) . ’
가

(VOC)

-

(3%)
- : 가 . . ,
, . , 가

< >

ERP(Enterprise Resource Planning,
)

.
(



SCM(Supply Chain Management,)

,
(
)

CRM(Customer Relationship Management,
)

.
(
)

SI(System Integration)

ERP, SCM, CRM

VOC(Volatile Organic Compounds,
)

, ,
, , ,
가

*

가가

2002 1 19

「 가가 」 .

1 1 가가

, , , .
(4,800)

-

가 .

가 .

가 『 가 가

- , 가

가 가

가

가

가

가

가

가



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- 1.

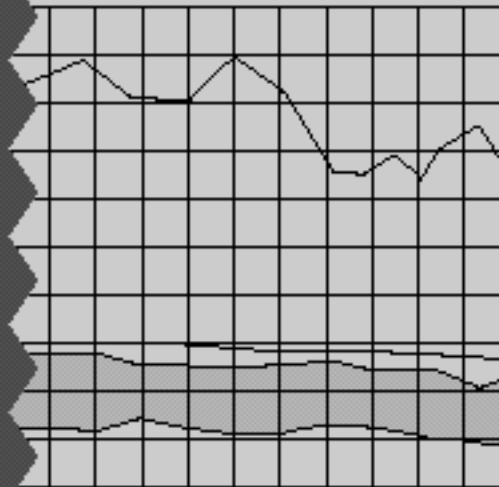
- 2.

3. 1 . 가

4. .

5. .

- ()



1.

(: %)

1966	100.0	15.8	6.5	3.4	-	6.7	-	30.7
1967	100.0	26.3	8.3	4.7	-	11.0	-	23.8
1968	100.0	26.8	12.2	4.4	-	12.9	-	17.8
1969	100.0	27.1	11.2	3.9	-	14.6	-	18.0
1970	100.0	33.3	12.0	3.7	-	16.9	-	9.4
1971	100.0	32.0	12.4	3.6	-	16.1	-	11.4
1972	100.0	25.3	16.9	2.9	-	14.8	-	11.4
1973	100.0	26.8	13.0	3.4	-	10.6	12.6	10.9
1974	100.0	28.2	14.7	3.8	-	11.1	7.9	12.8
1975	100.0	26.3	17.9	0.3	-	7.8	9.8	13.1
1976	100.0	26.5	17.1	2.5	-	6.4	11.1	14.3
1977	100.0	22.4	13.5	3.0	19.8	5.6	13.9	10.7
1978	100.0	25.8	10.6	3.4	20.7	5.8	13.5	10.0
1979	100.0	22.5	13.6	2.9	15.4	8.1	15.2	9.0
1980	100.0	21.2	15.6	2.4	15.9	7.4	15.2	8.2
1981	100.0	19.7	16.7	2.2	17.1	6.7	14.0	8.5
1982	100.0	19.3	15.4	2.2	21.9	6.1	12.5	7.4
1983	100.0	22.0	13.9	2.1	24.2	6.0	11.3	6.5
1984	100.0	22.4	14.0	2.0	22.0	6.9	11.7	6.1
1985	100.0	21.5	14.3	1.3	21.8	7.1	12.2	0.9
1986	100.0	20.5	14.7	1.3	21.9	7.7	12.6	0.8
1987	100.0	20.6	13.0	1.2	25.1	7.7	12.6	0.8
1988	100.0	21.3	9.7	1.0	25.6	7.0	12.1	0.6
1989	100.0	15.9	7.5	0.8	22.0	6.1	9.5	0.1
1990	100.0	18.3	3.6	0.8	21.6	6.7	8.6	0.1
1991	100.0	19.0	3.4	1.1	23.6	7.9	8.7	0.1
1992	100.0	18.3	3.8	1.1	22.0	8.7	10.3	0.0
1993	100.0	18.5	3.7	1.2	23.1	9.3	10.0	0.0
1994	100.0	17.7	3.6	1.3	23.3	9.8	10.3	0.0
1995	100.0	17.6	3.0	1.4	23.7	10.1	11.1	0.0
1996	100.0	17.4	3.1	1.6	23.3	10.5	12.3	0.0
1997	100.0	18.0	3.1	1.2	23.1	11.2	12.3	0.0
1998	100.0	14.5	3.7	1.4	19.8	12.7	15.4	0.0
1999	100.0	16.5	3.6	1.3	23.3	10.5	13.8	0.0

: , P a .

1.

()

(: %)

							()
1966	1.2	-	7.9	0.4	0.9	-	0.1
1967	1.3	-	12.6	1.5	1.1	-	0.1
1968	0.9	-	16.5	5.9	1.6	-	0.5
1969	0.7	-	16.6	5.5	1.5	-	0.7
1970	0.7	-	15.1	6.6	1.6	-	0.7
1971	0.5	-	14.6	7.0	1.7	-	0.8
1972	0.5	-	13.8	11.8	1.8	-	0.8
1973	0.3	-	11.5	8.7	1.5	-	0.6
1974	0.3	-	11.3	7.7	1.4	-	0.7
1975	0.3	-	11.0	8.4	1.8	-	3.1
1976	0.5	-	11.5	7.9	1.8	-	0.3
1977	0.4	2.9	0.7	5.5	1.4	-	0.3
1978	0.3	3.8	0.0	4.5	1.2	-	0.3
1979	0.6	4.3	-	5.7	1.4	-	0.3
1980	0.6	4.0	-	6.6	1.7	-	0.4
1981	0.7	3.9	-	7.3	1.8	-	0.3
1982	0.7	3.9	-	7.2	2.1	-	0.4
1983	0.8	3.5	-	6.6	1.9	-	0.3
1984	0.8	3.7	-	6.7	2.3	-	0.4
1985	0.9	3.7	-	6.9	2.4	-	0.4
1986	1.0	3.8	-	6.8	2.5	-	0.5
1987	0.9	3.8	-	6.1	2.3	-	0.5
1988	0.6	3.3	-	4.8	1.9	-	0.5
1989	0.3	2.6	-	3.7	1.5	-	0.4
1990	0.3	2.3	-	3.8	1.4	-	0.9
1991	0.3	2.1	-	3.8	1.3	-	1.0
1992	0.2	2.2	-	4.2	1.4	0.4	1.0
1993	0.2	2.1	-	4.3	1.4	0.5	0.9
1994	0.2	1.9	-	4.3	1.4	0.4	1.3
1995	0.2	1.9	-	4.3	1.3	0.4	1.4
1996	0.2	2.0	-	4.0	1.4	0.4	1.7
1997	0.3	2.0	-	4.0	1.5	0.4	2.0
1998	0.3	2.0	-	4.4	1.8	0.4	1.9
1999	0.2	1.8	-	4.2	1.7	0.4	2.1

: , P a .

1. ()

(: %)

			()	가	
1966	-	-	-	26.5	-
1967	-	-	-	9.3	-
1968	-	-	-	0.6	-
1969	-	-	-	0.1	-
1970	-	-	-	0.0	-
1971	-	-	-	-	-
1972	-	-	-	-	-
1973	-	-	-	-	-
1974	-	-	-	-	-
1975	-	-	-	-	-
1976	-	-	-	-	-
1977	-	-	-	-	-
1978	-	-	-	-	-
1979	-	-	-	-	0.9
1980	-	-	-	-	0.8
1981	-	-	-	-	1.1
1982	-	-	-	-	1.1
1983	-	-	-	-	0.8
1984	-	-	-	-	1.1
1985	-	-	5.2	-	1.2
1986	-	-	4.9	-	1.0
1987	-	-	4.3	-	1.1
1988	0.5	-	10.0	-	1.0
1989	0.5	-	28.5	-	0.7
1990	0.0	6.3	24.7	-	0.7
1991	-	6.4	20.5	-	0.7
1992	-	7.1	18.3	-	0.9
1993	-	7.6	15.8	-	1.3
1994	-	7.8	15.5	-	1.2
1995	-	8.2	14.0	-	1.3
1996	-	7.2	13.0	-	1.9
1997	-	7.0	12.0	-	1.8
1998	-	7.0	13.2	-	1.6
1999	-	6.7	11.2	-	2.7

: ,^p a .

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		2	3	4	5	6	7	8	9			
1983	10,241	9,153	-	-	23	311	2,178	1,597	2,519	2,525	1,088	-
1984	10,391	8,837	-	2	6	308	2,180	1,779	2,707	1,855	833	721
1985	10,460	9,149	-	2	8	307	2,170	1,878	2,986	1,798	793	518
1986	10,803	9,228	1	1	34	325	2,205	2,339	2,893	1,430	824	751
1987	10,803	9,228	1	1	34	325	2,205	2,339	2,893	1,430	824	751
1988	11,949	9,688	1	1	35	340	2,368	2,554	3,038	1,351	1,094	1,167
1989	12,188	9,974	1	2	34	358	2,557	2,766	2,853	1,403	1,003	1,211
1990	13,588	10,342	-	-	12	375	2,575	2,771	2,645	1,964	1,024	2,222
1991	14,710	10,521	-	-	29	400	2,620	2,855	2,469	2,148	1,383	2,806
1992	14,639	11,046	-	-	25	394	2,501	2,727	2,833	2,566	1,404	2,189
1993	15,669	11,246	-	-	3	395	2,458	2,884	2,969	2,537	1,451	2,972
1994	16,270	11,651	-	-	3	383	2,491	3,069	3,215	2,490	1,327	3,292
1995	13,365	12,751	-	-	25	367	2,647	3,344	3,615	2,753	614	-
1996	14,352	13,509	-	-	44	384	2,699	3,365	3,358	3,659	843	-
1997	14,452	13,655	-	-	30	402	2,754	3,178	3,222	4,069	797	-
1998	13,504	12,701	-	-	19	348	2,451	3,096	3,601	3,186	803	-
1999	12,999	12,168	-	-	20	356	2,380	3,082	3,829	2,501	831	-
2000	12,295	11,606	-	-	19	339	2,241	2,869	4,085	2,053	689	-

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3. 지방세 1인당·가구당 부담상황

(단위: 원)

	서울		부산		대구		인천		광주		대전		울산	
	1인당	가구당	1인당	가구당	1인당	가구당	1인당	가구당	1인당	가구당	1인당	가구당	1인당	가구당
1971	3,329	16,924	2,122	10,724	-	-	-	-	-	-	-	-	-	-
1972	3,466	17,810	2,502	12,777	-	-	-	-	-	-	-	-	-	-
1973	5,126	26,527	3,915	19,985	-	-	-	-	-	-	-	-	-	-
1974	7,032	36,216	5,353	26,822	-	-	-	-	-	-	-	-	-	-
1975	10,201	49,818	6,517	31,732	-	-	-	-	-	-	-	-	-	-
1976	13,391	68,978	8,588	43,930	-	-	-	-	-	-	-	-	-	-
1977	21,322	104,739	12,885	63,839	-	-	-	-	-	-	-	-	-	-
1978	26,075	126,766	15,748	76,311	-	-	-	-	-	-	-	-	-	-
1979	30,948	105,576	22,003	105,819	-	-	-	-	-	-	-	-	-	-
1980	35,159	165,745	27,288	128,760	-	-	-	-	-	-	-	-	-	-
1981	42,345	192,097	30,386	139,127	26,486	118,040	34,680	153,788	-	-	-	-	-	-
1982	51,409	229,117	33,855	153,962	30,347	131,917	37,191	164,999	-	-	-	-	-	-
1983	87,432	380,259	38,147	169,251	35,278	150,476	46,315	200,885	-	-	-	-	-	-
1984	83,924	270,469	41,261	179,597	37,270	156,939	52,434	222,802	-	-	-	-	-	-
1985	68,080	282,398	43,742	183,330	39,108	158,934	55,071	225,389	-	-	-	-	-	-
1986	72,053	290,758	47,212	196,959	44,024	176,580	55,741	226,187	-	-	-	-	-	-
1987	84,119	335,759	59,038	244,291	56,338	225,596	62,994	254,832	33,632	149,108	-	-	-	-
1988	112,388	434,964	66,720	268,083	65,542	258,369	74,360	292,457	53,459	233,046	-	-	-	-
1989	166,188	624,084	115,990	456,896	114,854	444,628	131,464	506,217	93,678	403,688	117,808	508,413	-	-
1990	196,812	742,452	144,206	551,376	146,834	548,462	175,291	647,714	128,317	510,048	156,628	634,388	-	-
1991	233,726	775,470	178,495	663,561	182,765	638,147	208,086	638,177	162,585	597,400	211,936	751,748	-	-
1992	265,010	859,330	210,910	759,670	212,080	730,500	229,770	770,570	195,220	630,230	242,880	845,120	-	-
1993	300,070	970,570	245,730	885,670	253,130	872,650	265,140	890,490	213,350	756,540	309,730	1,078,270	-	-
1994	352,385	1,114,105	277,089	960,953	312,962	979,465	288,543	881,863	257,915	860,910	344,822	1,129,076	-	-
1995	411,559	1,082,107	312,953	1,078,839	329,004	1,684,411	325,914	1,056,944	286,778	972,513	351,123	1,177,698	-	-
1996	463,692	1,429,472	368,294	1,248,343	373,447	1,219,069	356,696	1,144,657	318,483	1,071,411	363,208	1,199,221	-	-
1997	516,190	1,593,910	365,560	1,215,680	360,130	1,163,320	390,010	1,231,700	359,910	1,193,310	370,570	1,197,430	433,310	1,423,750
1998	481,421	1,429,269	342,398	1,117,400	331,106	1,059,235	348,984	1,091,577	332,661	1,081,597	330,802	1,062,798	392,240	1,279,636
1999	558,029	1,640,621	375,334	1,206,322	358,375	1,136,840	368,365	1,141,525	335,554	1,081,539	361,935	1,219,206	432,114	1,403,350

자료: 행정자치부, 「지방세영입연감」, 각 연도.

3. 지방세 1인당·가구당 부담심황(계속)

(단위: 원)

	경기		강원		충북		충남		전북		전남	
	1인당	가구당	1인당	가구당	1인당	가구당	1인당	가구당	1인당	가구당	1인당	가구당
1971	913	4,841	435	2,347	576	3,349	668	4,045	674	3,928	516	3,020
1972	1,158	6,123	564	3,073	698	4,076	808	4,791	819	4,836	634	3,760
1973	1,801	9,541	917	5,003	1,141	6,638	1,255	7,431	1,305	7,696	969	5,740
1974	2,576	13,452	1,251	6,893	1,603	9,254	1,808	10,681	1,923	11,260	1,380	8,127
1975	3,775	18,661	1,856	9,545	2,547	13,801	2,850	15,698	2,964	16,372	2,148	11,672
1976	5,464	27,007	2,541	13,065	3,620	19,616	4,011	22,096	4,078	22,524	3,248	17,649
1977	7,931	39,664	3,540	17,863	5,321	26,542	5,779	32,073	5,704	31,772	4,640	25,525
1978	11,402	56,137	4,238	21,665	6,108	31,833	6,662	36,288	6,750	37,008	5,275	28,622
1979	15,485	74,698	6,479	32,317	9,042	46,455	9,663	52,212	9,570	51,407	8,044	43,205
1980	22,417	102,577	8,900	42,544	11,337	56,852	13,199	69,572	13,700	71,029	11,236	57,979
1981	23,322	106,571	11,589	55,352	14,134	53,667	15,377	77,761	16,010	81,042	12,776	63,051
1982	26,380	120,417	13,814	65,457	16,144	78,581	18,232	92,400	18,258	91,622	14,689	73,118
1983	34,431	151,652	15,815	73,734	18,035	85,015	21,484	106,715	20,626	101,066	17,707	85,764
1984	37,468	163,605	17,867	82,399	21,641	100,150	24,312	119,081	22,066	106,212	19,385	92,731
1985	42,793	176,056	21,903	93,725	25,487	110,267	26,439	121,220	21,495	96,645	20,776	93,325
1986	46,298	188,543	23,082	99,304	27,060	116,710	28,913	130,947	22,133	98,411	23,154	103,843
1987	53,437	215,112	27,645	118,734	30,149	129,678	32,559	145,923	25,756	113,538	23,696	106,538
1988	79,092	311,469	43,944	184,629	48,308	202,545	52,882	231,456	11,578	179,152	36,970	164,294
1989	114,214	445,398	77,189	317,577	81,708	338,661	66,069	282,674	64,713	273,180	55,288	242,089
1990	162,118	616,572	113,983	439,162	106,449	424,375	83,627	354,420	89,722	359,155	76,300	318,725
1991	205,575	680,199	137,577	510,483	143,040	528,310	123,645	467,969	116,465	444,393	102,293	379,383
1992	237,500	768,380	165,280	594,790	164,840	588,220	142,700	521,930	135,900	497,640	125,480	448,040
1993	311,040	1,002,340	177,890	640,440	196,040	700,140	167,000	611,240	156,820	574,570	134,390	479,610
1994	374,068	1,121,911	211,522	763,814	223,337	761,494	203,511	710,534	187,463	661,791	154,991	530,458
1995	405,091	1,266,048	262,838	875,699	272,920	915,403	252,034	847,859	226,617	777,075	188,153	615,267
1996	436,956	1,351,262	286,392	969,323	311,368	1,024,020	295,335	967,499	239,711	844,206	231,247	736,073
1997	449,060	1,367,630	325,550	1,031,030	307,110	986,820	309,330	983,630	258,630	851,970	234,240	728,790
1998	405,909	1,237,753	302,360	937,677	279,895	880,578	287,913	896,783	253,554	815,623	220,847	673,916
1999	448,712	1,361,679	306,889	994,960	308,079	956,625	309,931	949,162	262,077	828,460	246,500	740,742

자료: 내부부, 지방세영안과, 각 연도.

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	1	가	1	가	1	가
1971	762	4,106	607	3,419	880	3,879
1972	937	5,084	788	4,480	1,183	5,486
1973	1,699	9,169	1,261	7,121	1,838	8,513
1974	2,271	12,163	2,103	11,796	2,459	11,229
1975	3,091	15,742	2,807	14,646	3,519	15,726
1976	4,031	20,532	3,881	20,251	4,746	21,208
1977	5,754	28,894	6,179	31,826	6,297	27,760
1978	7,710	37,573	8,052	40,852	8,772	38,544
1979	10,990	52,475	11,398	57,195	12,981	56,928
1980	13,769	65,340	15,294	72,500	17,815	77,395
1981	14,262	66,234	19,188	89,265	19,816	86,900
1982	15,931	73,412	21,419	99,113	17,067	113,550
1983	19,416	87,507	25,980	117,148	26,246	111,204
1984	21,816	95,362	28,073	124,362	26,141	109,820
1985	25,431	104,510	32,596	134,729	29,134	120,682
1986	27,664	112,750	36,137	148,901	30,323	124,184
1987	33,406	135,395	46,038	187,858	34,968	142,091
1988	51,204	203,272	68,331	272,423	52,870	211,869
1989	80,506	313,017	106,018	415,252	88,613	350,915
1990	110,612	401,836	137,420	509,894	130,722	512,001
1991	142,003	510,085	175,281	626,268	180,679	633,662
1992	165,590	575,010	204,680	715,340	216,600	746,120
1993	187,530	651,320	225,410	788,350	238,930	822,970
1994	228,144	787,935	273,927	933,367	278,741	929,479
1995	261,290	843,103	302,862	1,012,217	372,163	1,080,169
1996	303,191	958,436	346,145	1,138,006	343,332	1,116,328
1997	308,950	957,190	325,730	1,047,940	371,130	1,184,350
1998	286,279	873,121	313,846	995,468	376,302	1,179,705
1999	313,148	944,538	323,191	1,014,921	399,448	1,239,549

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4. 연도별·세목별 지방세 체납액 현황

(단위: 건수, 백만원)

구분	누계		취득세		등록세		면허세		공동시설세		지역개발세		주민세	
	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액
1995														
총괄	7,880,198	889,388	485,440	396,916	52,347	49,747	3,117,272	53,158	684,771	17,890	12,529	746	3,527,839	370,911
(비율)	100.0	100.0	6.2	44.6	0.7	5.6	39.6	6.0	8.7	2.0	0.2	0.1	44.8	41.7
현년도분	2,793,746	385,936	207,167	195,795	32,008	22,466	1,068,703	19,602	280,849	7,855	7,940	102	1,197,079	140,116
(비율)	100.0	100.0	3.7	30.6	0.6	3.5	19.1	3.1	5.0	1.2	0.1	-	21.3	21.9
과년도분	5,086,452	503,452	278,273	201,121	20,339	27,281	2,048,569	33,556	403,922	10,035	4,589	644	2,330,760	230,795
(비율)	100.0	100.0	2.6	25.6	0.2	3.5	19.3	4.3	3.8	1.3	-	0.1	21.9	29.4
1999년도	1,657,888	218,751	91,958	104,517	13,068	16,797	657,000	11,759	163,602	4,362	4,580	643	727,680	80,673
(비율)	100.0	100.0	2.7	31.4	0.4	5.0	19.0	3.5	4.7	1.3	0.1	0.2	21.0	24.2
1999년도	1,139,415	114,855	43,173	40,155	1,732	5,189	520,373	8,973	85,340	2,175	9	1	488,788	58,362
(비율)	100.0	100.0	1.9	22.8	0.1	2.9	23.0	5.1	3.8	1.2	-	-	21.6	33.1
1999년도	931,116	75,007	40,889	27,078	2,118	2,852	390,208	6,430	57,366	1,235	-	-	440,535	37,412
(비율)	100.0	100.0	2.2	23.3	0.1	2.5	21.1	5.5	3.1	1.1	-	-	23.8	32.2
1999년도	799,432	44,250	36,199	15,709	2,118	1,588	318,888	4,714	37,901	542	-	-	404,326	21,697
(비율)	100.0	100.0	2.3	21.5	0.1	2.2	20.1	6.5	2.4	0.7	-	-	25.5	29.7
1999년전	558,601	50,569	66,054	13,662	1,303	855	162,100	1,680	59,713	1,721	-	-	269,431	32,651
(비율)	100.0	100.0	4.5	15.6	0.1	1.0	11.0	1.9	4.1	2.0	-	-	18.4	37.3
구분	재산세	지등차세	농지세	종합토지세	도시계획세	사업소세	담배소비세							
건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	
총괄	856,112	38,254	4,320,144	323,909	1,841	169	1,736,752	115,240	1,416,899	50,467	26,296	7,540	1	
(비율)	10.9	4.3	54.8	36.4	-	-	22.0	13.0	18.0	5.7	0.3	0.8	-	
현년도분	311,817	16,285	1,207,372	144,907	941	84	704,671	64,373	577,881	24,065	11,647	3,161	1	
(비율)	5.6	2.5	21.5	22.7	-	-	12.6	10.1	10.3	3.8	0.2	0.5	-	
과년도분	544,295	21,969	3,112,772	179,002	900	85	1,032,081	50,867	839,018	26,402	14,649	4,379	-	
(비율)	5.1	2.8	29.3	22.8	-	-	9.7	6.5	7.9	3.4	0.1	0.6	-	
1999년도	185,889	9,075	967,952	65,195	194	37	371,730	26,334	274,655	12,286	4,870	1,595	-	
(비율)	5.4	2.7	27.9	19.6	-	-	10.7	7.9	7.9	3.7	0.1	0.5	-	
1999년도	108,957	5,172	615,126	38,232	80	10	224,565	11,414	169,243	5,620	2,666	950	-	
(비율)	4.8	2.9	27.2	21.7	-	-	9.9	6.5	7.5	3.2	0.1	0.5	-	
1999년도	83,113	3,373	492,839	26,682	113	7	190,535	6,598	153,420	3,744	2,244	612	-	
(비율)	4.5	2.9	26.6	23.0	-	-	10.3	5.7	8.3	3.2	0.1	0.5	-	
1999년도	64,951	1,784	446,145	20,657	215	19	150,272	3,697	122,724	2,165	1,606	393	-	
(비율)	4.1	2.4	28.1	28.3	-	-	9.5	5.1	7.7	3.0	0.1	0.5	-	
1999년전	101,385	2,565	590,710	28,236	298	12	94,979	2,824	118,976	2,587	3,263	829	-	
(비율)	6.9	2.9	40.2	32.2	-	-	6.5	3.2	8.1	3.0	0.2	0.9	-	

자료: 행정재정부, 지방재정감, 각연도.

4. 연도별·세목별 지방세 체납액 현황(계속)

(단위: 간수, 백만원)

구분	누계		취득세		등록세		면허세		공동시설세		지역개발세		주민세	
	간수	세액	간수	세액	간수	세액	간수	세액	간수	세액	간수	세액	간수	세액
1996	16,088,092	1,642,239	432,288	440,796	54,817	53,347	3,281,028	56,639	697,033	22,081	10,836	600	3,964,218	445,000
(비율)	100.0	100.0	2.7	26.8	3.0	3.2	20.4	3.5	4.3	1.3	0.1	0.0	20.9	27.1
한년도분	5,645,954	664,428	153,769	189,106	25,429	23,209	1,097,893	20,777	270,906	7,746	2,588	207	1,239,331	160,929
(비율)	100.0	100.0	2.7	28.5	0.5	3.5	19.4	3.1	4.8	1.2	0.0	0.0	22.0	24.2
과년도분	10,452,138	977,811	278,519	251,690	29,388	30,138	2,183,145	35,932	426,127	14,335	8,248	393	2,124,887	284,071
(비율)	100.0	100.0	2.7	25.7	0.3	3.1	20.9	3.7	4.1	1.5	0.1	0.0	20.3	29.1
1995년도	3,355,190	400,859	91,494	113,116	16,125	12,130	763,306	13,358	153,571	5,573	4,257	129	798,706	110,434
(비율)	100.0	100.0	2.7	28.2	0.5	3.0	22.8	3.3	4.6	1.4	0.1	0.0	23.8	27.5
1994년도	2,494,166	245,000	55,099	68,672	7,688	9,276	488,541	8,106	112,710	3,654	1,988	94	515,204	68,829
(비율)	100.0	100.0	2.2	28.0	0.3	3.8	19.6	3.3	4.5	1.5	0.1	0.0	20.7	28.1
1993년도	1,791,365	137,943	31,819	27,513	1,433	3,782	419,643	6,954	63,419	1,788	1,002	81	355,269	46,788
(비율)	100.0	100.0	1.8	19.9	0.1	2.7	23.4	5.0	3.5	1.3	0.1	0.0	19.8	33.9
1992년도	1,503,225	94,733	34,743	20,748	2,107	3,104	335,711	5,269	50,627	1,087	801	67	304,232	30,062
(비율)	100.0	100.0	2.3	21.9	0.1	3.3	22.3	5.6	3.4	1.1	0.1	0.0	20.2	31.7
19920년	1,308,192	99,276	65,424	21,641	2,035	1,846	175,944	2,235	45,800	2,223	200	22	151,476	27,978
(비율)	100.0	100.0	5.0	21.8	0.2	1.9	13.4	2.3	3.5	2.2	0.0	0.0	11.6	28.2
구분	재산세		자등차세		농지세		도축세		종합토지세		도시개발세		사업소세	
	간수	세액	간수	세액	간수	세액	간수	세액	간수	세액	간수	세액	간수	세액
총괄	856,112	38,254	4,171,321	399,201	1,011	1,392	24	759	1,765,707	117,451	1,432,966	53,040	42,321	8,857
(비율)	10.9	4.3	25.9	24.3	0.0	0.1	0.0	0.0	11.0	702.0	8.9	3.2	0.3	0.5
한년도분	311,817	16,285	1,363,093	169,513	459	1,306	20	758	610,566	49,813	558,160	20,642	17,139	3,303
(비율)	5.6	2.5	24.1	25.5	0.0	0.2	0.0	0.1	10.8	7.5	9.9	3.1	0.3	0.5
과년도분	544,295	21,969	2,808,228	229,688	552	88	4	1	1,155,141	67,638	874,806	32,394	25,182	5,554
(비율)	5.1	2.8	26.9	23.5	0.0	0.0	0.0	0.0	11.1	6.9	8.4	3.3	0.2	0.6
1995년도	186,889	9,075	650,781	89,379	93	37	0	0	388,058	31,378	300,930	12,804	7,931	2,187
(비율)	5.4	2.7	19.4	22.3	0.0	0.0	0.0	0.0	11.6	7.8	9.0	3.2	0.2	0.5
1994년도	108,957	5,172	686,405	50,751	100	22	4	1	277,713	18,096	205,967	9,434	5,625	1,341
(비율)	4.8	2.9	27.5	20.7	0.0	0.0	0.0	0.0	11.1	7.4	8.3	3.9	0.2	0.5
1993년도	88,113	3,373	493,402	32,560	37	3	0	0	192,887	9,194	143,662	4,346	4,863	779
(비율)	4.5	2.9	27.5	23.6	0.0	0.0	0.0	0.0	10.8	6.7	8.0	3.2	0.3	0.6
1992년도	64,951	1,784	407,739	23,423	92	9	0	0	172,127	4,822	119,852	3,062	4,863	546
(비율)	4.1	2.4	27.1	24.7	0.0	0.0	0.0	0.0	11.5	5.1	8.0	3.3	0.3	0.6
19920년	101,385	2,565	569,901	33,575	230	17	0	0	124,356	4,148	104,395	2,728	1,677	702
(비율)	6.9	2.9	43.6	33.8	0.0	0.0	0.0	0.0	9.5	4.2	8.0	2.7	0.1	0.7

자료: 행정자치부, 「지방세영연감」, 각 연도.

4. 연도별·세목별 지방세 체납액 현황(계속)

(단위: 건수, 백만원)

구분	누계		취득세		등록세		면양세		공동시설세		지역개발세		주민세	
	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액
1997	16,007,563	2,119,872	417,689.0	582,412	62,385	76,303	3,164,105	56,845	757,340	27,871	12,269	789	3,167,363	577,078
(비율)	100.0	100.0	2.6	27.5	0.4	3.6	19.8	2.7	4.7	1.3	0.1	0.0	19.8	27.2
한년도분	5,490,437	890,763	162,328	267,849	28,684	38,909	784,744	14,637	282,703	9,994	5,921	161	1,091,294	214,794
(비율)	100.0	100.0	1.0	12.6	0.2	1.8	4.9	0.7	1.8	0.5	0.0	0.0	6.8	10.1
과년도분	10,517,126	1,229,109	255,361	314,563	33,701	37,394	2,379,361	42,208	474,637	17,877	6,348	628	2,076,069	362,284
(비율)	100.0	100.0	1.6	14.8	0.2	1.8	14.9	2.0	3.0	0.8	0.0	0.0	13.0	17.1
1998년도	3,210,245	440,797	71,361	120,918	12,822	15,839	780,001	14,394	159,939	5,763	2,738	249	685,619	128,795
(비율)	100.0	100.0	0.4	5.7	0.1	0.7	4.9	0.7	1.0	0.3	0.0	0.0	4.3	6.1
1999년도	2,423,106	317,956	61,595	84,156	10,496	8,329	585,605	10,769	120,584	4,841	1,606	57	537,885	94,294
(비율)	100.0	100.0	0.4	4.0	0.1	0.4	3.7	0.5	0.8	0.2	0.0	0.0	3.4	4.4
1994년도	1,903,876	205,631	38,495	54,360	5,591	7,317	418,290	7,348	91,183	3,688	1,013	264	356,156	58,459
(비율)	100.0	100.0	0.2	2.6	0.0	0.3	2.6	0.3	0.6	0.2	0.0	0.0	2.2	2.8
1998년도	1,497,061	125,210	27,071	24,424	1,498	3,302	345,486	5,925	53,877	1,746	988	58	288,630	45,458
(비율)	100.0	100.0	0.2	1.2	0.0	0.2	2.2	0.3	0.3	0.1	0.0	0.0	1.8	2.1
19920년	1,482,838	139,515	56,839	30,685	3,294	3,207	239,979	3,772	49,054	1,839	3	-	212,779	35,278
(비율)	100.0	100.0	0.4	1.4	0.0	0.2	1.5	0.2	0.3	0.1	0.0	-	1.3	1.7
구분	재산세		자동차세		농지세		도축세		종합토지세		도시개발세		사업소세	
	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액
총괄	879,200	53,121	4,458,526	509,376	1,084	1,586	39	1,629	1,666,804	152,014	1,385,542	69,264	25,217	10,984
(비율)	5.5	2.5	27.9	24.0	0.0	0.1	0.0	0.1	10.4	7.2	8.7	3.3	0.2	0.5
한년도분	327,061	20,786	1,635,695	226,204	410	59	22	974	617,930	66,932	544,105	25,112	9,540	4,352
(비율)	2.0	1.0	10.2	10.7	0.0	0.0	0.0	0.0	3.9	3.2	3.4	1.2	0.1	0.2
과년도분	552,139	32,335	2,822,831	283,172	674	1,527	17	655	1,048,874	85,082	851,437	44,152	15,677	6,632
(비율)	3.4	1.5	18.0	13.4	0.0	0.1	0.0	0.0	6.6	4.0	5.3	2.1	0.1	0.3
1996년도	184,101	10,934	690,098	101,284	112	1,441	16	619	333,903	25,949	284,586	12,484	4,949	2,128
(비율)	1.2	0.5	4.3	4.8	0.0	0.1	0.0	0.0	2.1	1.2	1.8	0.6	0.0	0.1
1995년도	131,841	8,579	486,748	71,449	46	14	1	36	260,939	23,488	211,796	10,307	3,964	1,637
(비율)	0.8	0.4	3.0	3.4	0.0	0.0	0.0	0.0	1.6	1.1	1.3	0.5	0.0	0.1
1994년도	100,392	5,895	544,184	43,913	65	57	-	-	196,813	15,390	148,926	7,687	2,768	1,233
(비율)	0.6	0.3	3.4	2.1	0.0	0.0	0.0	0.0	1.2	0.7	0.9	0.4	0.0	0.1
1993년도	68,884	3,629	459,998	29,396	35	1	-	-	142,466	6,861	111,492	3,755	1,636	622
(비율)	0.4	0.2	2.9	1.4	0.0	0.0	0.0	0.0	0.9	0.3	0.7	0.2	0.0	0.0
19920년	66,921	3,298	641,803	37,130	416	14	-	-	114,753	13,394	94,637	9,919	2,360	979
(비율)	0.4	0.2	4.0	1.8	0.0	0.0	0.0	0.0	0.7	0.6	0.6	0.5	0.0	0.0

자료: 행정자치부, 「지방세영감」, 각 연도.

4. 연도별·세목별 지방세 체납액 현황(계속)

(단위: 건수, 백만원)

구분	누계		취득세		등록세		면허세		공동시설세		지역개발세		주민세	
	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액
1998	18,157,114	2,945,430	421,974	786,055	66,965	92,701	3,297,276	59,465	896,993	47,274	16,497	367	3,647,664	863,356
(비율)	100.0	100.0	2.3	26.7	0.4	3.1	18.2	2.0	4.9	1.6	0.1	0.0	20.1	29.3
한년도분	6,906,374	1,191,970	140,662	285,127	22,503	25,144	1,007,466	18,096	404,879	23,691	10,984	198	1,476,102	359,056
(비율)	100.0	100.0	0.8	9.7	0.1	0.9	5.5	0.6	2.2	0.8	0.1	0.0	8.1	12.2
과년도분	11,250,740	1,753,460	281,312	500,928	44,462	67,557	2,289,790	41,369	492,114	23,583	5,513	169	2,171,562	504,302
(비율)	100.0	100.0	1.5	17.0	0.2	2.3	12.6	1.4	2.7	0.8	0.0	0.0	12.0	17.1
1997년도	3,450,094	686,573	89,499	216,564	17,382	33,998	579,723	11,011	158,987	8,590	3,158	96	740,139	169,370
(비율)	100.0	100.0	0.5	7.4	0.1	1.2	3.2	0.4	0.9	0.3	0.0	0.0	4.1	5.8
1996년도	2,484,727	419,053	52,926	109,659	9,586	13,211	623,363	10,994	118,267	5,521	1,331	36	502,631	142,143
(비율)	100.0	100.0	0.3	3.7	0.1	0.4	3.4	0.4	0.7	0.2	0.0	0.0	2.8	4.8
1995년도	1,945,443	298,267	45,608	82,504	9,121	8,397	467,795	7,905	89,065	3,865	565	17	416,148	93,449
(비율)	100.0	100.0	0.3	2.8	0.1	0.3	2.6	0.3	0.5	0.1	0.0	0.0	2.3	3.2
1994년도	1,634,581	198,389	33,976	51,840	4,813	6,163	336,921	5,472	67,053	3,303	247	18	280,429	68,094
(비율)	100.0	100.0	0.2	1.8	0.0	0.2	1.9	0.2	0.4	0.1	0.0	0.0	1.5	2.3
19930년	1,736,895	151,178	59,302	40,361	3,560	5,788	281,988	5,987	58,772	2,304	212	2	232,215	31,246
(비율)	100.0	100.0	0.3	1.4	0.0	0.2	1.6	0.2	0.3	0.1	0.0	0.0	1.3	1.1
구분	재산세	자동차세	지등차세	농지세	도축세	종합토지세	도시개발세	사업소세	건수	세액	건수	세액	건수	세액
총괄	1,097,570	86,489	5,090,149	686,111	836	347	38	1,853	1,898,310	211,695	1,682,539	94,859	30,303	14,856
(비율)	6.0	2.9	28.0	23.3	0.0	0.0	0.0	0.1	10.5	7.2	9.3	3.2	0.2	0.5
한년도분	469,868	43,762	1,824,632	283,754	353	266	13	775	779,522	100,379	757,472	45,816	11,898	5,905
(비율)	2.6	1.5	10.0	9.6	0.0	0.0	0.0	0.0	4.3	3.4	4.2	1.6	0.1	0.2
과년도분	627,702	42,726	3,265,517	402,357	483	81	25	1,078	1,118,788	111,316	925,067	49,043	18,405	8,951
(비율)	3.5	1.5	18.0	13.7	0.0	0.0	0.0	0.0	6.2	3.8	5.1	1.7	0.1	0.3
1997년도	201,588	16,033	978,091	161,256	107	28	12	523	366,219	47,173	309,470	18,819	5,719	3,111
(비율)	1.1	0.5	5.4	5.5	0.0	0.0	0.0	0.0	2.0	1.6	1.7	0.6	0.0	0.1
1996년도	141,083	10,281	566,615	86,670	74	21	13	555	253,715	27,212	210,938	10,994	4,184	1,756
(비율)	0.8	0.3	3.1	2.9	0.0	0.0	0.0	0.0	1.4	0.9	1.2	0.4	0.0	0.1
1995년도	107,800	7,707	428,490	65,674	36	2	-	-	209,511	18,827	167,743	8,185	3,541	1,735
(비율)	0.6	0.3	2.4	2.2	0.0	0.0	0.0	0.0	1.2	0.6	0.9	0.3	0.0	0.1
1994년도	86,166	4,560	517,403	37,964	70	23	-	-	171,620	12,180	131,035	7,107	2,848	1,645
(비율)	0.5	0.2	2.8	1.3	0.0	0.0	0.0	0.0	0.9	0.4	0.7	0.2	0.0	0.1
19930년	89,065	4,125	774,918	50,792	196	7	-	-	117,723	5,924	115,881	3,998	2,113	704
(비율)	0.5	0.1	4.3	1.7	0.0	0.0	0.0	0.0	0.6	0.2	0.6	0.1	0.0	0.0

자료: 행정자치부, 「지방세영감」, 각 연도.

4. 연도별·세목별 지방세 체납액 현황(계속)

(단위: 건수, 백만원)

구분	누계		취득세		등록세		면허세		공공시설세		지역개발세		주민세	
	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액	건수	세액
1999														
총괄	19,283,689	3,262,868	408,947	760,317	59,213	96,085	3,301,510	64,872	1,059,324	57,585	15,665	988	3,967,255	1,031,627
(비율)	100.0	100.0	2.1	23.3	0.3	2.9	17.1	2.0	5.5	1.8	0.1	0.0	20.6	31.6
현년도분	6,767,874	973,318	123,111	179,921	9,690	19,771	935,113	19,181	400,896	21,873	5,031	250	1,490,285	310,483
(비율)	100.0	100.0	0.6	5.5	0.1	0.6	4.8	0.6	2.1	0.7	0.0	0.0	7.7	9.5
과년도분	12,515,815	2,289,550	285,836	580,396	49,523	76,314	2,366,397	45,691	658,428	35,801	10,634	717	2,476,970	721,144
(비율)	100.0	100.0	1.5	17.8	0.3	2.3	12.3	1.4	3.4	1.1	0.1	0.0	12.8	22.1
1998년도	4,243,264	839,966	80,993	191,006	16,250	20,458	655,859	13,661	187,245	16,112	3,602	149	951,305	293,814
(비율)	100.0	100.0	22.0	5.9	0.4	0.6	0.1	0.4	3.4	0.5	1.0	0.0	0.0	9.0
1997년도	2,565,193	570,171	61,929	170,678	11,924	30,187	478,163	9,704	118,739	6,735	3,241	308	540,562	166,970
(비율)	100.0	100.0	0.4	5.2	0.1	0.9	3.4	0.3	1.0	0.2	0.0	0.0	4.9	5.1
1996년도	1,949,583	338,545	41,334	84,700	8,138	10,437	447,149	9,217	99,744	4,608	1,870	177	409,250	104,606
(비율)	100.0	100.0	0.2	2.6	0.0	0.3	2.3	0.3	0.5	0.1	0.0	0.0	2.1	3.2
1995년도	1,588,562	262,814	39,788	69,264	8,681	6,879	343,950	6,818	76,640	3,894	801	46	325,250	73,394
(비율)	100.0	100.0	0.2	2.1	0.0	0.2	1.8	0.2	0.4	0.1	0.0	0.0	1.7	2.2
19940년	2,168,213	278,054	61,802	64,749	4,530	8,535	441,276	6,230	76,060	4,452	1,120	37	251,603	82,360
(비율)	100.0	100.0	0.3	2.0	0.0	0.3	2.3	0.2	0.4	0.1	0.0	0.0	1.3	2.5
구분	재산세	지등차세	능지세	도축세	종합토지세	도시개발세	사업소세	세액	건수	세액	건수	세액	건수	세액
총괄	1,196,456	103,592	6.2	3.2	1,530	470	3,600	1,860	1,866,795	241,220	1,851,986	112,360	30,198	16,011
(비율)	6.2	3.2	28.6	23.8	0.0	0.0	0.0	0.1	9.7	7.4	9.6	3.4	0.2	0.5
현년도분	453,681	40,568	2.4	1.2	1,061	195	5	94	681,565	87,830	771,002	42,846	9,965	4,319
(비율)	2.4	1.2	9.8	7.5	0.0	0.0	0.0	0.0	3.5	2.7	4.0	1.3	0.1	0.1
과년도분	742,775	63,004	3.9	1.9	469	275	3,595	1,766	1,185,210	153,390	1,080,984	69,534	20,233	11,692
(비율)	3.9	1.9	18.8	16.2	0.0	0.0	0.0	0.1	6.1	4.7	5.6	2.1	0.1	0.4
1998년도	306,979	28,488	1.6	0.9	101	209	3,581	1,022	426,758	61,009	425,288	29,887	7,527	4,403
(비율)	1.6	0.9	5.6	5.5	0.0	0.0	0.0	0.0	2.2	1.9	2.2	0.9	0.0	0.1
1997년도	151,387	10	0.8	0.0	61	28	9	385	252,999	33,088	221,398	13,860	4,481	2,696
(비율)	0.8	0.0	3.7	3.8	0.0	0.0	0.0	0.0	1.3	1.0	1.1	0.4	0.0	0.1
1996년도	114,236	8,406	0.6	0.3	40	9	5	359	193,318	20,208	166,739	9,391	3,290	1,846
(비율)	0.6	0.3	2.4	2.6	0.0	0.0	0.0	0.0	1.0	0.6	0.9	0.3	0.0	0.1
1995년도	88,987	7,109	0.5	0.2	184	2	-	-	179,214	19,601	138,986	8,068	2,730	1,501
(비율)	0.5	0.2	2.0	2.0	0.0	0.0	-	-	0.9	0.6	0.7	0.2	0.0	0.0
19940년	81,186	6,850	0.4	0.0	88	27	-	-	132,921	19,484	128,573	8,327	2,205	1,247
(비율)	0.4	0.0	5.1	0.4	0.0	0.0	-	-	0.7	0.1	0.7	0.0	0.0	0.0

자료: 행정자치부, 「지방세영입관리」 각 연도.

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	1977		1978		1979		1980	
	3,596,971	31,615,962	3,589,899	31,375,389	4,171,614	60,935,104	6,681,655	108,393,285
	58,373	4,984,913	111,890	10,320,442	225,294	11,120,712	1,111,900	21,740,902
	67,702	706,400	84,702	2,528,149	550,926	11,231,576	1,659,066	20,560,963
	13,522	220,486	14,947	158,143	21,552	198,239	24,743	212,839
	581,300	726,130	515,417	591,280	495,070	2,124,380	665,426	2,700,472
	1,960,335	9,486,890	1,984,164	9,283,856	1,994,397	14,400,101	2,012,958	25,629,789
	16,601	616,183	17,100	649,261	38,431	1,106,076	84,925	1,792,530
	438,351	9,825,621	356,503	1,876,335	316,950	4,856,921	435,915	16,464,920
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	267,853	3,540,828	278,549	4,236,214	252,401	5,512,880	352,876	8,386,742
	190,784	859,654	223,532	874,129	193,142	1,128,748	251,959	1,468,558
	2,150	648,857	3,095	857,580	83,451	9,255,471	81,887	9,435,569

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	1981		1982		1983		1984	
	5,691,905	137,942,746	4,859,137	123,994,468	5,357,834	172,657,439	5,040,566	150,583,835
	522,981	28,524,969	312,592	30,305,810	624,253	61,981,978	311,160	34,567,111
	952,050	22,905,778	337,765	26,204,084	526,885	44,464,645	279,039	30,110,900
	29,191	274,919	66,539	545,697	89,163	574,683	80,744	599,731
	694,103	7,697,231	581,734	1,250,616	608,284	6,846,675	660,425	1,789,529
	2,239,946	29,928,529	2,166,824	28,132,187	2,315,369	34,109,425	2,328,167	42,178,724
	96,962	2,020,136	77,842	1,607,899	98,789	4,034,287	102,603	4,598,498
	274,731	11,169,949	390,230	10,886,671	272,323	7,281,343	256,516	9,914,272
	-	-	-	-	18,786	570,052	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	455,671	14,131,725	481,488	15,692,187	464,034	5,793,710	581,199	13,500,211
	342,287	11,586,126	339,332	3,990,429	236,118	1,595,020	334,475	8,465,978
	83,983	9,703,384	104,791	5,378,888	103,830	5,405,621	106,238	4,858,881

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	1985		1986		1987		1988	
	4,495,665	139,992,945	4,239,932	140,805,357	4,254,871	134,577,132	5,631,372	224,476,104
	243,033	34,950,258	162,027	43,134,949	190,010	36,505,658	528,629	91,151,555
	134,257	29,650,542	92,465	25,227,463	81,151	25,385,528	78,467	42,607,483
	87,008	1,145,962	68,151	475,810	71,556	502,643	51,097	366,188
	632,246	1,802,072	678,155	1,912,311	609,762	2,069,236	664,714	2,166,071
	2,317,450	37,185,011	2,271,453	31,325,093	2,249,800	36,561,611	2,753,319	52,936,046
	77,749	4,150,101	37,363	727,860	57,753	1,386,890	57,780	3,306,049
	130,497	5,679,640	179,135	6,331,522	154,712	2,984,147	151,933	1,435,558
	-	-	-	-	-	-	-	-
	-	-	12	9,411,645	12	2,364,361	-	-
	-	-	-	-	-	-	525,512	813,268
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	543,094	17,046,111	534,679	15,120,652	610,469	18,537,091	595,596	22,867,173
	222,561	3,276,753	202,861	2,738,809	216,042	3,590,830	214,441	4,087,523
	107,770	5,106,495	13,631	4,399,243	13,604	4,689,137	9,884	2,739,190

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	1989		1990		1991		1992	
	6,753,352	399,556,001	10,521,660	402,120,733	11,138,921	543,788,779	13,517,729	1,587,987,708
	341,413	107,254,163	509,041	175,261,037	568,472	215,882,298	1,324,231	591,268,684
	157,847	158,289,436	365,581	121,165,231	423,559	145,766,273	1,019,006	544,199,123
	54,494	501,337	62,399	1,211,223	64,556	725,995	73,148	1,759,219
	664,491	1,695,575	662,250	4,229,452	842,406	5,284,375	586,860	4,671,500
	2,690,855	51,849,984	827,328	25,950,731	1,013,734	25,604,712	999,598	75,492,483
	55,274	2,059,714	71,641	6,749,210	86,673	4,282,427	72,906	3,557,449
	136,298	753,202	93,366	874,205	92,459	1,773,611	80,528	1,885,326
	-	-	-	-	-	-	-	-
	11	19,532,903	-	-	-	-	-	-
	8,287	27,214	-	-	-	-	-	-
	-	-	-	-	-	-	633,784	12,679,620
	1,907,997	28,770,064	-	-	-	-	-	-
	-	-	6,629,837	35,990,764	6,985,427	95,466,000	7,539,990	310,230,905
	529,028	20,646,444	827,255	14,500,603	764,983	28,756,981	894,649	29,708,353
	198,191	4,351,363	461,126	4,427,975	269,429	4,961,275	278,522	4,954,199
	9,166	3,824,602	11,836	11,760,302	27,223	15,284,832	14,507	7,580,847

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	1993		1994		1995		1996	
	15,120,750	1,554,940,230	15,893,687	1,520,638,712	16,031,292	1,488,985,204	16,600,658	1,550,833,009
	1,423,842	556,003,185	1,223,751	574,584,364	1,047,905	507,985,250	1,194,961	598,564,109
	1,211,706	589,517,686	992,336	493,564,654	1,005,022	566,459,305	1,176,606	620,056,955
	75,611	18,246,029	101,325	4,733,123	108,217	2,017,139	119,590	3,013,678
	1,323,716	28,936,438	1,295,054	16,616,322	716,511	6,376,881	598,527	3,221,418
	899,730	46,472,930	901,787	40,148,157	880,078	35,661,516	703,803	33,296,064
	98,535	5,701,147	110,717	69,163,805	119,705	14,922,267	198,863	27,422,725
	33,621	94,354	8,987	54,791	170	49,219	16,761	149,656
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	893,788	17,879,766	40,552	26,410,560	109,728	32,752,961	68,406	36,699,749
	-	-	-	-	-	-	-	-
	8,075,964	250,342,016	9,559,742	232,199,771	10,181,201	219,842,470	10,679,195	133,390,457
	853,830	27,619,005	1,389,106	46,612,230	1,531,497	79,617,825	1,482,272	68,694,903
	218,259	5,327,337	255,791	6,518,742	312,426	11,691,877	331,472	7,702,301
	12,148	8,800,337	14,539	10,032,193	18,832	11,608,494	30,202	18,620,994

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	1997		1998		1999	
	15,013,695	1,803,889,215	16,256,413	2,020,363,060	17,798,230	2,117,030,950
	1,025,907	668,640,767	548,333	912,276,694	633,222	805,976,400
	1,150,530	671,722,901	625,722	683,853,068	735,388	878,418,916
	124,138	2,186,633	206,441	3,679,059	327,353	5,361,379
	602,117	18,641,045	566,251	3,198,894	615,197	2,939,916
	875,781	55,824,763	1,132,836	64,379,744	1,044,662	63,747,739
	339,236	47,652,919	297,953	50,384,221	412,792	62,363,161
	7	393,229	19	11,749	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	25,525	42,143,423	6,337	55,534,952	6,672	58,458,298
	-	-	-	-	-	-
	9,068,346	165,825,542	10,526,777	146,822,267	11,095,722	132,249,318
	1,466,915	89,369,047	1,925,477	64,892,343	2,416,522	70,613,767
	305,135	23,596,199	371,405	11,527,592	460,389	13,918,388
	30,058	17,892,747	48,862	23,802,477	50,311	22,984,388

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<p>(KDI) 1995 (GNP) 14.3% 52 가 4 GNP KDI</p>	<p>16 ~ 23% 1998 26% 115 가 8 30 ~ 50% 가</p>	<p>1993 ~ 94 GNP 가 4 8 2 ~ 4% 가 가 167 가. 가 가 99 8 GNP 가</p>
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