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# Abstract

Currently, most of Gyeonggi-Do logistics complexes are concentrated in some areas in the southeastern Gyeonggi-Do, where transportation accessibility was superior and land prices were relatively low in the past, And there are not logistics complex in the northern Gyeonggi-Do. In the southeastern Gyeonggi-Do, where the logistics complex is intensively located, various negative benefits such as traffic congestion, traffic accidents, and road maintenance cost increasing are occurring due to the concentration of freight traffic due to overcrowding of the logistics complex.

Gyeonggi-Do needs to consider the efficient arrangement of logistics facilities such as logistics complexes for balanced regional development and improvement of the logistics process throughout Gyeonggi-Do. In terms of the tax system, support policies for logistics complexes are applied uniformly regardless of the location characteristics of logistics complexes density, so it is necessary to find an improvement plan to promote balanced distribution of logistics complexes. Therefore, this study reviewed the tax system improvement that can induce balanced regional development and efficient distribution of logistics complexes by flexibly applying the tax support policy for logistics complexes in consideration of local conditions.

This study reviewed ways to improve the tax system by transferring the authority to reduce local-taxes and quasi-taxes to local governments for general logistics complexes in Gyeonggi-Do. This study analyzed the current state of Gyeonggi-Do logistics facilities and logistics-related traffic conditions, and reviewed the tax and support systems related to the logistics complex. And after reviewing the tax and support systems related to the logistics complex, a tax system improvement for the

balanced distribution of the Gyeonggi-Do logistics complex was derived.

The tax system improvements reviewed in this study are as follows. This study suggested that the reduction rate of acquisition tax and property tax for logistics complex project operators are reduced from 35% to 10%, and the reduction rate of acquisition tax and property tax for logistics operators are reduced from 35% · 50% to 10% · 25% by amending the 「Act on Restriction of Special Local Taxation」. Instead, a provision has been newly established that allows local governments to further reduce the amount within the range of 25% by ordinance. Through this, local governments were given the authority to reduce or exempt local-taxes related to logistics complexes by region.

In addition to the local-tax improvement, this study also reviewed the improvement for other quasi-tax reductions authorized by the city and district. Improvements regarding the reduction of development charges and traffic inducement charges were suggested as possible implementation plan. If the improvement of the logistics complex tax system suggested in this study can be implemented as a policy through more detailed review and opinion gathering, it is expected to promote the efficient and balanced development of the logistics complex in Gyeonggi-Do.

**Keyword** Logistics Complex, Efficient Arrangement, Tax Reduction/Exemption, Local-Tax, Quasi-Tax