CHAPTER 36

Crimes of Money Laundering

- Promulgated on March 30, 2026. Effective on July 1, 2026.

This guideline applies to adult offenders (nineteen years of age or older) who committed any offenses violating Act on Regulation and Punishment of Criminal Proceeds Concealment, Article 3, paragraph 1, subparagraph 1, subparagraph 2, subparagraph 3, Article 4, Act on Special Cases Concerning the Prevention of Illegal Trafficking in Narcotics, Article 7, paragraph 1, Article 8, Foreign Exchange Transactions Act, Article 27-2, paragraph 1, subparagraph 1, subparagraph 2, Article 29, paragraph 1, subparagraph 3, subparagraph 4, Act on the Aggravated Punishment of Specific Economic Crimes, Article 4, paragraph 1, paragraph 2.

PART A

TYPES OF OFFENSES AND SENTENCING RANGE

1 VIOLATION OF ACT ON REGULATION AND PUNISHMENT OF CRIMINAL PROCEEDS CONCEALMENT

CLASSIFICATION	MITIGATED SENTENCING RANGE	STANDARD SENTENCING RANGE	AGGRAVATED SENTENCING RANGE
Giving and Receiving Proceeds from Crimes	– 6 mos.	4 mos. – 1 yr.	8 mos. – 2 yrs.
Concealment · Disguise of Criminal Proceeds	– 8 mos.	6 mos. – 1 yr. 6 mos.	10 mos. – 3 yrs.

CLASSIFICATION		MITIGATING FACTOR	AGGRAVATING FACTOR
Special Sentencing Factor	Conduct	• Cases with special extenuating circumstances concerning the offender's participation in, or motives for the offense • Dolus Eventualis	• Highly egregious conduct or methods • In cases where the amount of criminal proceeds is substantial • Instigating the subordinate to commit the crime
	Offender/ Etc.	• Hearing and/or speech disabilities • Diminished mental capacity (without fault) • Voluntary surrender to investigative authorities, internal whistle-blowing, or voluntary full-disclosure of organized crime • Victim expresses the intent of non-punishment or substantial restitution to the victim	• Same-offense recidivism within the statutory recidivism period
General Sentencing Factor	Conduct	• Minor participation • The actual gain from the offense was insignificant • In cases where the amount of criminal proceeds is insignificant	• Cases where the damages caused by the underlying offense are significant

CLASSIFICATION		MITIGATING FACTOR	AGGRAVATING FACTOR
	Offender/ Etc.	• Diminished mental capacity (with fault) • Sincere remorse • No prior criminal convictions • Considerable restitution • Offender's cooperation with the investigation	• Post-offense evidence tampering or attempt to conceal or destroy evidence • Different-offense recidivism within the statutory recidivism period. Prior convictions for the same-offense resulting in imprisonment which do not constitute statutory recidivism (within ten years after the completion of the sentence) • Causing harm in the course of attempted settlement (excluding cases where separate crimes such as coercion are established)

2 VIOLATION OF ACT ON SPECIAL CASES CONCERNING THE PREVENTION OF ILLEGAL TRAFFICKING IN NARCOTICS

CLASSIFICATION	MITIGATED SENTENCING RANGE	STANDARD SENTENCING RANGE	AGGRAVATED SENTENCING RANGE
Giving and Receiving Illegal Proceeds	- 6 mos.	4 mos. - 1 yr.	8 mos. - 2 yrs.
Concealment · Disguise of Criminal Proceeds	- 1 yr.	8 mos. - 2 yrs.	1 yr. 6 mos. - 4 yrs.

CLASSIFICATION		MITIGATING FACTOR	AGGRAVATING FACTOR
Special Sentencing Factor	Conduct	• Cases with special extenuating circumstances concerning the offender's participation in, or motives for the offense • Dolus Eventualis	• Highly egregious conduct or methods • In cases where the amount of criminal proceeds is substantial • Instigating the subordinate to commit the crime
	Offender/ Etc.	• Hearing and/or speech disabilities • Diminished mental capacity (without fault) • Voluntary surrender to investigative authorities, internal whistle-blowing, or voluntary full-disclosure of organized crime	• Same-offense recidivism within the statutory recidivism period

CLASSIFICATION		MITIGATING FACTOR	AGGRAVATING FACTOR
General Sentencing Factor	Conduct	• Minor participation • The actual gain from the offense was negligible • In cases where the amount of illegal proceeds is insignificant	• Cases where the damages caused by the underlying offense are significant
	Offender/ Etc.	• Diminished mental capacity (with fault) • Sincere remorse • No prior criminal convictions • Offender's cooperation with the investigation	• Post-offense evidence tampering or attempt to conceal or destroy evidence • Different-offense recidivism within the statutory recidivism period. Prior convictions for the same-offense, resulting in imprisonment which do not constitute statutory recidivism (within ten years after completion of the sentence)

3 VIOLATION OF ACT ON FOREIGN EXCHANGE TRANSACTIONS

CLASSIFICATION	MITIGATED SENTENCING RANGE	STANDARD SENTENCING RANGE	AGGRAVATED SENTENCING RANGE
Unreported Payment · Receipt, Etc	- 6 mos.	4 mos. - 8 mos.	6 mos. - 1 yr.
Unregistered Foreign Exchange Business, Etc	- 6 mos.	4 mos. - 1 yr.	8 mos. - 2 yrs.

CLASSIFICATION		MITIGATING FACTOR	AGGRAVATING FACTOR
Special Sentencing Factor	Conduct	• Cases with special extenuating circumstances concerning the offender's participation in, or motives for the offense • Dolus Eventualis • Where the offense is not grave in nature	• Highly egregious conducts or methods • Morally reprehensible motives • Where the volume of foreign exchange transactions or the scale of the business is exceptionally large • Instigating the subordinate to commit the crime
	Offender/ Etc.	• Hearing and/or speech disabilities • Diminished mental capacity (without fault) • Voluntary surrender to	• Same-offense recidivism within the statutory recidivism period

CLASSIFICATION		MITIGATING FACTOR	AGGRAVATING FACTOR
		investigative authorities, internal whistle-blowing, or voluntary full-disclosure of organized crime	
General Sentencing Factor	Conduct	• Minor participation • The actual gain from the offense was negligible	
	Offender/ Etc.	• Diminished mental capacity (with fault) • Sincere remorse • No prior criminal convictions • Offender's cooperation with the investigation	• Post-offense evidence tampering or attempt to conceal or destroy evidence • Different-offense recidivism within the statutory recidivism period. Prior convictions for the same-offense, resulting in imprisonment which do not constitute statutory recidivism (within ten years after completion of the sentence)

4 VIOLATION OF ACT ON THE AGGRAVATED PUNISHMENT OF SPECIFIC ECONOMIC CRIMES (CRIMES OF PROPERTY MOVING TO FOREIGN COUNTRY)

CLASSIFICATION	MITIGATED SENTENCING RANGE	STANDARD SENTENCING RANGE	AGGRAVATED SENTENCING RANGE
Less than 500 million	6 mos. ~ 1 yr. 4 mos.	10 mos. ~ 2 yrs.	1 yr. 6 mos. ~ 4 yrs.
500 million or more, less than 5 billion	2 yrs. 6 mos. ~ 5 yrs.	3 yrs. ~ 7 yrs.	6 yrs. ~ 10 yrs.
5 billion or more	5 yrs. ~ 8 yrs.	6 yrs. ~ 10 yrs.	9 yrs. ~ 13 yrs.

(unit: KRW)

CLASSIFICATION		MITIGATING FACTOR	AGGRAVATING FACTOR
Special Sentencing Factor	Conduct	• Where there are special extenuating circumstances concerning the offender's participation in, or motives for the offense • Dolus Eventualis • Where the offense is not grave in nature	• Highly egregious conduct or methods • Morally reprehensible motives • Instigating the subordinate to commit the crime
	Offender/ Etc.	• Hearing and/or speech disabilities • Diminished mental capacity (without fault) • Where a significant amount of the property transferred abroad has been repatriated • Voluntary surrender to investigative authorities, internal whistle-blowing, or voluntary full-disclosure of organized crime	• Same-offense recidivism within the statutory recidivism period
General Sentencing Factor	Conduct	• Minor participation • The actual gain from the offense was negligible	
	Offender/ Etc.	• Diminished mental capacity (with fault) • Sincere remorse • No prior criminal convictions • Offender's cooperation with the investigation	• Post-offense evidence tampering or attempt to conceal or destroy evidence • Different-offense recidivism within the statutory recidivism period. Prior convictions for the same-offense, resulting in imprisonment which do not constitute statutory recidivism (within ten years after completion of the sentence)

DEFINITION OF OFFENSES

1 VIOLATION OF ACT ON REGULATION AND PUNISHMENT OF CRIMINAL PROCEEDS CONCEALMENT

1. TYPE 1– GIVING AND RECEIVING PROCEEDS FROM CRIMES

- This refers to an act that constitutes the offense with the following elements as prescribed in the applicable law (hereinafter the same).

ELEMENTS OF OFFENSE	APPLICABLE LAW
Knowingly accepts the criminal proceeds	Act on Regulation and Punishment of Criminal Proceeds Concealment, Article 4

2. TYPE 2 – CONCEALMENT · DISGUISE OF CRIMINAL PROCEEDS

ELEMENTS OF OFFENSE	APPLICABLE LAW
Disguise the acquisition or disposition of criminal proceeds, etc	Act on Regulation and Punishment of Criminal Proceeds Concealment, Article 3, paragraph 1, subparagraph 1
Disguises the origin of criminal proceeds	Act on Regulation and Punishment of Criminal Proceeds Concealment, Article 3, paragraph 1, subparagraph 2
Conceals criminal proceeds for the purpose of encouraging specific crimes or disguising criminal proceeds as legitimately acquired	Act on Regulation and Punishment of Criminal Proceeds Concealment, Article 3, paragraph 1, subparagraph 3

2 VIOLATION OF ACT ON SPECIAL CASES CONCERNING THE PREVENTION OF ILLEGAL TRAFFICKING IN NARCOTICS

1. TYPE 1 – GIVING · RECEIVING ILLEGAL PROCEEDS

ELEMENTS OF OFFENSE	APPLICABLE LAW
Knowingly acceptance of illegal profits	Act on Special Cases Concerning the Prevention of Illegal Trafficking In Narcotics, Article 8

2. TYPE 2 — CONCEALMENT · DISGUISE OF CRIMINAL PROCEEDS, ETC

ELEMENTS OF OFFENSE	APPLICABLE LAW
Disguises the nature, location, origin, or ownership of illegal profits, etc. for the purpose of hindering the detection of narcotics crimes or the investigation of the origin of illegal profits, etc. or avoiding the confiscation of illegal profits	Act on Special Cases Concerning the Prevention of Illegal Trafficking In Narcotics, Article 7, paragraph 1

3 VIOLATION OF ACT ON FOREIGN EXCHANGE TRANSACTIONS

1. TYPE 1 — UNREPORTED PAYMENT · RECEIPT, ETC

ELEMENTS OF OFFENSE	APPLICABLE LAW
Violation of methods of payment or receipt, or reporting on capital transactions	Act on Foreign Exchange Transactions, Article 29, paragraph 1, subparagraph 3
Not filing a report or filing a false report on export and import of means of payment etc., and export and import of means of payment or securities	Act on Foreign Exchange Transactions, Article 29 paragraph 1, subparagraph 4

2. TYPE 2 — UNREGISTERED FOREIGN EXCHANGE BUSINESS, ETC

ELEMENTS OF OFFENSE	APPLICABLE LAW
Conduct foreign exchange transaction business without registration, or after making registration by fraud or other improper means (including conducting foreign exchange transactions after making a false report of discontinuation or in violation of the disposition)	Act on Foreign Exchange Transactions, Article 27–2, paragraph 1, subparagraph 1
Conducts foreign exchange brokerage without obtaining authorization or after obtaining authorization by fraud or other improper means (including conducting foreign exchange brokerage after making a report in falsehood or in violation of the disposition)	Act on Foreign Exchange Transactions, Article 27–2, paragraph 1, subparagraph 2

4 VIOLATION OF ACT ON THE AGGRAVATED PUNISHMENT OF SPECIFIC ECONOMIC CRIMES (CRIMES OF PROPERTY MOVING TO FOREIGN COUNTRY)

ELEMENTS OF OFFENSE	APPLICABLE LAW
In violation of statutes, transfers property belonging to the Republic of Korea or any national of the Republic of Korea to a foreign country, or conceals or disposes of any property that should be brought into the Republic of Korea, thereby keeping it abroad	Act on the Aggravated Punishment of Specific Economic Crimes, Article 4, paragraph 1, paragraph 2

TYPE 1: Cases where the aggregate value of property moving to a foreign country is less than 500 million KRW.

TYPE 2: Cases where the aggregate value of property moving to foreign country is 500 million KRW or more but less than 5 billion KRW.

TYPE 3: Cases where the aggregate value of property moving to foreign country is 5 billion KRW or more.

DEFINITION OF SENTENCING FACTORS

1 VIOLATION OF ACT ON REGULATION AND PUNISHMENT OF CRIMINAL PROCEEDS CONCEALMENT[1)]

1. CASES WITH SPECIAL EXTENUATING CIRCUMSTANCES CONCERNING THE OFFENDER'S PARTICIPATION IN, OR MOTIVES FOR THE OFFENSE

- This applies where one or more of the following are present:
  - The offender participated in the crime under coercion or threats by another person (excluding cases that fall under Article 12 of the Criminal Act).
  - The offender merely agreed to participate in the crime and neither directed nor directly took part in carrying out the offense.
  - The crime was committed out of mere curiosity or ostentation.
  - The motive for the crime was not for the purpose of obtaining illegal benefits or solely for the purpose of other minor benefits.
  - Other cases with comparable mitigating factors.

2. VICTIM EXPRESSES THE INTENT OF NON-PUNISHMENT OF THE OFFENDER

- This indicates cases in which the offender shows sincere remorse with genuine efforts to reach a settlement with the victim; the victim or the family of the victim (in the case of a deceased victim) fully understands the legal and social implications of opposing punishment and clearly expresses the intent not to seek punishment of the offender. However, this should not apply in the following cases:
  - (1) in cases in which the victim or the family of the deceased opposes punishment as a result of *de facto* coercion or deceit by the offender against the victim's will, or
  - (2) where there is no reasonable or convincing basis for the victim or their

1) Sentencing factors with the same designation that apply to the offense violating the Act on Special Cases Concerning the Prevention of Illegal Trafficking in Narcotics, the Act on the Aggravated Punishment of Specific Economic Crimes, and Act on the Aggravated Punishment, etc. of Specific Economic Crimes (Crimes of Property Moving to Foreign Country), have the same definition unless separately defined.

legal representative to express no desire for punishment.

- This applies only to cases in which, upon careful and thorough examination and assessment of the victim's or legal representative's age, intelligence, and ability to fully understand the meaning, content, and legal implications of expressing an intent not to seek punishment, it is determined that such expression is both informed and genuine.

3. SUBSTANTIAL RESTITUTION TO THE VICTIM

- This refers to cases in which the offender, through genuine and sustained efforts, has restored the damage to a degree comparable to a formal settlement (generally amounting to at least two-thirds of the total loss in cases involving only property damage), or in which restitution of such degree is reasonably assured.
- In the case of a court deposit, it constitutes substantial recovery of damages only when such a determination is made after carefully examining and assessing the opinions of the victim of the underlying offense or their legal representative (including the spouse, lineal relatives, and siblings if the victim is deceased) regarding the deposit, whether the defendant is legally permitted or intends to retrieve the deposited funds, the nature of the infringed legal interests, and the scale and extent of the damage.

4. HIGHLY EGREGIOUS METHODS

- This applies where one or more of the following are present:
  - The means and methods of the offense were carefully premeditated in advance.
  - The offense was committed by using highly sophisticated or intelligent schemes.
  - The offender created and used a new, previously unknown professional method to commit the offense.
  - Multiple persons participated in an organized manner with divided roles for the purpose of committing the offense.
  - Other cases with comparable factors

5. WHERE THE AMOUNT OF GAINS RESULTING FROM THE OFFENSE OR THE SCALE OF CRIMINAL PROCEEDS IS EXCEPTIONALLY SIGNIFICANT

- This applies where one or more of the following are present:
  - Where the criminal gains acquired are exceptionally large,
  - Where the amount of criminal proceeds disguised, concealed, or received is exceptionally large, or
  - Other cases with comparable factors.

6. MINOR PARTICIPATION

- This indicates cases in which the nature of participation in the commission of the offense was passive or the offender had a limited role.
- However, this is not applicable in cases in which the offender had an active role in the commission of the offense by causing another person to commit the offense.

7. SINCERE REMORSE

- This indicates cases in which the offender is deemed to show genuine remorse for the offense after examining and assessing the specific circumstances surrounding the offender's admission of the offense and any voluntary efforts made toward victim restitution and/or the prevention of re-offending.

8. NO PRIOR CRIMINAL CONVICTIONS

- It means that the defendant has no previous criminal conviction. However, this does not apply to cases in which the offense was committed repeatedly over an extended period.

9. THE OFFENDER'S COOPERATION WITH THE INVESTIGATION

- This refers to cases where, although the offender's conduct does not amount to a "Voluntary Full Disclosure of Crime," the offender truthfully stated the facts of the offender's own offense and related subsequent offenses, thereby contributing to the investigation, including the punishment of those involved and the prevention of further offenses.

10. CAUSING HARM IN THE COURSE OF ATTEMPTED SETTLEMENT (EXCLUDING CASES WHERE SEPARATE CRIMES SUCH AS COERCION ARE ESTABLISHED)

- This indicates cases in which the offender persistently harassed the victim or exerted undue pressure by implying tangible or intangible disadvantages in the course of attempting to reach a settlement, or otherwise caused harm through comparable means in response to the victim's refusal to settle.

11. WHERE THE DAMAGES CAUSED BY THE UNDERLYING OFFENSE ARE SIGNIFICANT

- This means cases with one or more of the following factors, provided that the defendant knew or should have known of such circumstances.
  - Where the underlying offense resulted in unspecified or multiple victims;
  - Where the underlying offense caused significant damage to the victim;
  - Where the underlying offense caused significant social harm; or
  - Other cases with comparable factors.

2 VIOLATION OF ACT ON SPECIAL CASES CONCERNING THE PREVENTION OF ILLEGAL TRAFFICKING IN NARCOTICS

1. IN CASES INVOLVING SUBSTANTIAL CRIMINAL PROCEEDS OR ILLEGAL GAINS

- This applies where one or more of the following are present:
  - Where the amount of gains acquired in return for the offense is exceptionally large,
  - Where the amount of criminal proceeds disguised, concealed, or received is exceptionally large, or
  - Other cases with comparable factors.

3 VIOLATION OF ACT ON FOREIGN EXCHANGE TRANSACTIONS[2)]

1. WHERE THE OFFENSE IS NOT GRAVE IN NATURE

- This applies where one or more of the following are present:
  - Where the offense was committed on a single occasion or for a short period,
  - Where the violation of the reporting obligation is minor in nature, or
  - Other cases with comparable factors.

2. MORALLY REPREHENSIBLE MOTIVES

- This applies where one or more of the following are present (excluding cases where the offender is punished for concurrent crimes with the intended crime):
  - Where the offense is used as a means to facilitate another crime, such as the concealment, disguise, or receipt of criminal proceeds,
  - Where the offense is committed for an illegal purpose, such as gambling, or
  - Other cases with comparable factors.

3. WHERE THE VOLUME OF FOREIGN EXCHANGE TRANSACTIONS OR THE SCALE OF THE BUSINESS IS EXCEPTIONALLY LARGE

- This applies where one or more of the following are present:
  - Cases where the amount of funds received through the offense is extremely large, regardless of the nominal purpose of the money
  - Cases where large number of investors is involved, or the offender operated multiple business locations and continued the business over a prolonged period
  - Where the volume of foreign exchange transactions is very large, or
  - Other cases with comparable factors.

2) Sentencing factors with the same designation that apply to the offense violating Act on the Aggravated Punishment, etc. of Specific Economic Crimes (Crimes of Property Moving to Foreign Country) have the same definition unless separately defined.

4 VIOLATION OF ACT ON THE AGGRAVATED PUNISHMENT OF SPECIFIC ECONOMIC CRIMES (CRIMES OF PROPERTY MOVING TO FOREIGN COUNTRY)

1. WHERE THE OFFENSE IS NOT GRAVE IN NATURE

- This applies where one or more of the following are present:
  - Where the offense was committed on a single occasion or for a short period,
  - Where the degree of the violation is minor, or
  - Other cases with comparable factors.

2. WHERE A SUBSTANTIAL PORTION OF THE PROPERTY TRANSFERRED ABROAD HAS BEEN REPATRIATED

- This applies where one or more of the following are present:
  - Where the offender has voluntarily repatriated approximately two-thirds or more of the assets smuggled abroad;
  - Where the offender is in the process of taking procedures to repatriate the assets smuggled abroad, and it is evident that two-thirds or more of such assets will be returned, or
  - Other cases with comparable factors.

PRINCIPLES APPLICABLE TO SENTENCING FACTORS

1 DETERMINING THE SENTENCING RANGE

- When determining the appropriate sentencing range, judges must consider only the Special Sentencing Factors.
- However, where multiple Special Sentencing Factors are present, the applicable sentencing range shall be determined after assessing the factors in accordance with the following principles:
  - ❶ Greater weight is accorded to Conduct Factors than to Offender/Etc. Factors of equal number. However, where a victim of the underlying offense, or bereaved family members has intent of non-punishment, such wishes may be treated on a par with a Conduct Factor.
  - ❷ Conduct Factors *inter se*, and Offender/Etc. Factors *inter se*, shall be treated as equivalent.
  - ❸ If the sentencing range applicable cannot be determined by the aforementioned principles in ❶ and ❷, judges are to decide the sentencing range by a comprehensive comparison and assessment of Special Sentencing Factors based on the principles set forth in ❶ and ❷.
- After the assessment of sentencing factors, where aggravating factors outweigh mitigating factors, the aggravating sentencing range is recommended; where mitigating factors outweigh aggravating factors, the mitigating sentencing range is recommended; and in all other cases, the standard sentencing range is recommended.

2 DETERMINING THE SENTENCE TO BE IMPOSED

- The sentence to be imposed shall be determined within the sentencing range established under paragraph 1 above, by comprehensively taking into account both General Sentencing Factors and Special Sentencing Factors.

GENERAL APPLICATION PRINCIPLES

1 SPECIAL ADJUSTMENTS TO THE RECOMMENDED SENTENCING RANGE

❶ After the assessment of Special Sentencing Factors, if a case falls within the Aggravating Sentencing Range and either i) two or more Special Aggravating Factors exist alone, or ii) Special Aggravating Factors outnumber Special Mitigating Factors by two or more, the upper limit of the recommended sentencing range may be increased by up to 1/2.

❷ After the assessment of Special Sentencing Factors, if a case falls within the Mitigating Sentencing Range and either i) two or more Special Mitigating Factors exist alone, or ii) Special Mitigating Factors outnumber Special Aggravating Factors by two or more, the lower limit of the recommended sentencing range may be reduced by up to 1/2.

2 RELATION BETWEEN THE RECOMMENDED SENTENCING RANGE UNDER THE SENTENCING GUIDELINES AND THE APPLICABLE SENTENCING RANGE BY LAW

- Where the sentencing range recommended under this guideline conflicts with the statutory applicable aggravated/mitigated sentencing range, the upper or lower limit of the applicable sentencing range by law shall govern.

3 APPLICATION OF DISCRETIONARY MITIGATING FACTORS BY LAW

- Where a judge declines to apply discretionary statutory mitigating factors listed in the Sentencing Factor Table of this guideline, such factors shall be considered as extenuating circumstances among mitigating factors.

GUIDELINES ON SENTENCING MULTIPLE OFFENSES

1 APPLICABLE RANGE

- This section applies to concurrent crimes prescribed in the first part of Article 37 of the Criminal Act. However, when concurrent crimes under the first part of Article 37 of the Criminal Act include both an offense set forth in the sentencing guidelines and an offense not covered by the sentencing guidelines, then the minimum level should be the minimum of the sentencing range of the offense that is set forth in this sentencing guideline.

2 DETERMINING THE BASE OFFENSE

- The "base offense" refers to the offense subject to the most severe punishment after selecting the type of punishment and applying any statutory aggravation and/or mitigation thereto. However, where the upper end of the sentencing range under the sentencing guidelines for an offense covered by this chapter is lower than the upper end of the sentencing range under the sentencing guidelines for the other concurrent offense, the other concurrent offense shall become the base offense.

3 DETERMINING THE SENTENCING RANGE FOR THE CONCURRENT MULTIPLE SAME-OFFENSES

- For concurrent same-offenses involving violations of Act on Aggravated Punishment of Specific Economic Crimes (crimes of property moving to foreign country), the following method of aggravation for multiple offenses shall apply:
  - ❶ The Type of offense shall be determined based on the aggregate value of property moving to foreign country. Within that Type, the sentencing range shall be selected by the judges taking into account all relevant circumstances.

❷ (1) Where the aggregation of criminal gain results in an offense Type one level higher than that of the most severe single offense among offenses of the same Type, the lower end of the sentencing range shall be reduced by 1/3. (2) Where the aggregation of criminal gain results in an offense Type two levels or more higher than that of the most severe single offense, the lower end of the sentencing range shall be reduced by 1/2. However, the reduced lower end of the sentencing range shall not fall below the lower end of the sentencing range of the offense Type applicable to the most severe single offense.

- For concurrent offenses between violation of Act on the Aggravated Punishment of Specific Economic Crimes, Act on Special Cases Concerning the Prevention of Illegal Trafficking in Narcotics, Act on Foreign Exchange Transactions, and Act on Aggravated Punishment of Specific Economic Crimes (crimes of property moving to foreign country), the following methods of 'Determining the Sentencing Range for the Concurrent Multiple Different-Offense' shall apply.

4 DETERMINING THE SENTENCING RANGE FOR THE CONCURRENT MULTIPLE DIFFERENT-OFFENSES

- Except for concurrent different-offenses that are treated as a single offense under the sentencing guidelines, the following method of aggravation for multiple offenses shall apply.

❶ The sentencing range for multiple offenses involving two offenses shall be determined by adding 1/2 of the upper end of the sentencing range of the other offense to the upper end of the sentencing range of the base offense.

❷ For multiple offenses involving three or more offenses, the upper end of the sentencing range shall be determined by adding the following three figures: (1) the upper end of the sentencing range of the base offense, (2) 1/2 of the upper end of the sentencing range of the offense with the highest upper end of the sentencing range among the other offenses, and (3) 1/3 of the upper end of the sentencing range of the offense with the second highest upper end of the sentencing range among the other offenses.

❸ For multiple offenses where the lower end of the sentencing range of the other offense is higher than the lower end of the sentencing range of the base offense, the lower end of the sentencing range after applying the method of aggravation for multiple offenses shall be the lower end of the sentencing range of the other offense.

- However, where the multiple offenses include concurrent same-offenses of violation of Act on the Aggravated Punishment of Specific Economic Crimes (crimes of property moving to foreign country), the sentencing range shall first be determined by applying the method for concurrent same-offenses involving above offenses, and the method of aggravation for multiple different-offenses set out above shall then be applied to that sentencing range.

PART B

GUIDELINE ON SUSPENDING A SENTENCE

1 VIOLATION OF ACT ON REGULATION AND PUNISHMENT OF CRIMINAL PROCEEDS CONCEALMENT

CLASSIFICATION	ADVERSE	AFFIRMATIVE
Primary Circumstance	• Highly egregious conduct or methods • In cases involving substantial criminal proceeds or illegal gains • Prior convictions for the same-offense [suspended sentence of imprisonment without labor or a more severe punishment imposed within the past five years, or three or more fines (including suspended fine)]	• Cases with special extenuating circumstances concerning the offender's participation in, or motives for the offense • Dolus Eventualis • The actual gain from the offense was insignificant • Voluntary surrender to investigative authorities, internal whistle-blowing, or voluntary full-disclosure of organized crime • No prior criminal convictions • Victim expresses the intent of non-punishment of the offender or substantial restitution to the victim
General Circumstance	• Cases where the damages caused by the underlying offense are significant • Absence of sincere remorse • Two or more prior convictions resulting in a suspended sentence of imprisonment without labor or a heavier punishment • Post-offense evidence tampering or attempt to conceal or destroy evidence • Absence of efforts to recover the damage • Causing harm in the course of attempted settlement (excluding cases where separate crimes such as coercion are established)	• Sincere remorse • Minor participation • Profits gained from the offense are insignificant • Offender's cooperation with the investigation • No prior convictions resulting in a suspended sentence of imprisonment without labor or heavier punishment • Stable family/social ties • The offender's physical condition is severely impaired • Cases where detaining the offender would impose excessive hardship on his/her family members • Considerable restitution

2 VIOLATION OF ACT ON SPECIAL CASES CONCERNING THE PREVENTION OF ILLEGAL TRAFFICKING IN NARCOTICS

CLASSIFICATION	ADVERSE	AFFIRMATIVE
Primary Circumstance	• Highly egregious conduct or methods • In cases involving substantial criminal proceeds or illegal gains • Prior convictions for the same-offense [suspended sentence of imprisonment without labor or a more severe punishment imposed within the past five years, or three or more fines (including suspended fine)]	• Cases with special extenuating circumstances concerning the offender's participation in, or motives for the offense • Dolus Eventualis • Criminal proceeds or illegal gains were insignificant • Voluntary surrender to investigative authorities, internal whistle-blowing, or voluntary full-disclosure of organized crime • No prior criminal convictions
General Circumstance	• Cases where the damages caused by the underlying offense are significant • Absence of sincere remorse • Two or more prior convictions resulting in a suspended sentence of imprisonment without labor or heavier punishment • Post-offense evidence tampering or attempt to conceal or destroy evidence	• Sincere remorse • Minor participation • Actual illegal gains from the offense are insignificant • Offender's general cooperation with the investigation • No prior convictions resulting in a suspended sentence of imprisonment without labor, or heavier punishment • Stable family/social ties • The offender's physical condition is severely impaired • Cases where detaining the defendant would impose excessive hardship on dependent family members

3 VIOLATION OF ACT ON FOREIGN EXCHANGE TRANSACTIONS

CLASSIFICATION	ADVERSE	AFFIRMATIVE
Primary Circumstance	• Highly egregious conduct or methods • Morally reprehensible motives • Where the volume of foreign exchange transactions or the scale of the business is exceptionally large • Prior convictions for the same-offense [suspended sentence of imprisonment without labor or a more severe punishment imposed within the past five years, or three or more fines (including suspended fine)]	• Cases with special extenuating circumstances concerning the offender's participation in, or motives for the offense • Dolus Eventualis • Where the offense is not grave in nature • Voluntary surrender to investigative authorities, internal whistle-blowing, or voluntary full-disclosure of organized crime • No prior criminal convictions
General Circumstance	• Absence of sincere remorse • Two or more prior convictions resulting in a suspended sentence of imprisonment without labor or heavier punishment • Post-offense evidence tampering or attempt to conceal or destroy evidence	• Sincere remorse • Minor participation • Actual illegal gains from the offense are insignificant • Offender's cooperation with the investigation • No prior convictions resulting in a suspended sentence of imprisonment without labor, or heavier punishment • Stable family/social ties • The offender's physical condition is severely impaired • Cases where detaining the defendant would impose excessive hardship on dependent family members

4 VIOLATION OF ACT ON THE AGGRAVATED PUNISHMENT OF SPECIFIC ECONOMIC CRIMES (CRIMES OF PROPERTY MOVING TO FOREIGN COUNTRY)

CLASSIFICATION	ADVERSE	AFFIRMATIVE
Primary Circumstance	• Highly egregious conducts or methods • In cases involving substantial criminal proceeds or illegal gains • Prior convictions for the same-offense [suspended sentence of imprisonment without labor or a more severe punishment imposed within the past five years, or three or more fines (including suspended fine)]	• Cases with special extenuating circumstances concerning the offender's participation in, or motives for the offense • Dolus Eventualis • Where the offense is not grave in nature • Where a significant amount of the property transferred abroad has been repatriated • Voluntary surrender to investigative authorities, internal whistle-blowing, or voluntary full-disclosure of organized crime • No prior criminal convictions
General Circumstance	• Absence of sincere remorse • Two or more prior convictions resulting in a suspended sentence of imprisonment without labor or heavier punishment • Post-offense evidence tampering or attempt to conceal or destroy evidence	• Sincere remorse • Minor participation • Actual illegal gains from the offense are insignificant • Offender's cooperation with the investigation • No prior convictions resulting in a suspended sentence of imprisonment without labor, or heavier punishment • Stable family/social ties • The offender's physical condition is severely impaired • Cases where detaining the defendant would impose excessive hardship on dependent family members

DEFINITIONS OF CIRCUMSTANCES TO CONSIDER WHEN SUSPENDING A SENTENCE

- For identical factors in both Sentencing Factors and the Circumstances for Suspending a Sentence, refer to the definitions set forth in the Definition of Sentencing Factors.
- Calculation of the Period of Prior Criminal Convictions
  - For cases where a suspended sentence of imprisonment or a fine was imposed, the period of a prior conviction is calculated from the date on which the judgment became final to the date of the commission of the offense.
  - For cases where a sentence of imprisonment was executed, the period of a prior conviction is calculated from the date on which the sentence was fully served to the date of the commission of the offense.

PRINCIPLES APPLICABLE TO CIRCUMSTANCES WHEN SUSPENDING A SENTENCE

- When the recommended sentence is imprisonment with labor and judges decide to suspend execution of the sentence, they must give greater weight to the Primary Circumstances than to the General Circumstances, and the following principles should be considered:
  ❶ When two or more Primary Affirmative Circumstances exist alone, or when Primary Affirmative Circumstances outnumber Primary Adverse Circumstances by two or more, it is recommended to suspend the sentence.
  ❷ When two or more Primary Adverse Circumstances exist alone, or when Primary Adverse Circumstances outnumber Primary Affirmative Circumstances by two or more, imprisonment is recommended.
  ❸ In cases in which ❶ or ❷ apply, but the difference between the number of General Adverse (Affirmative) Circumstances and General Affirmative (Adverse) Circumstances is greater than the difference between the number of Primary Affirmative (Adverse) Circumstances and Primary Adverse (Affirmative) Circumstances, or in cases other than ❶ or ❷, the judges shall decide whether to suspend the sentence after comparing and assessing all the Circumstances comprehensively.