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(Briefing 10:30)

Fandom alone won't get you anywhere... Tax investigation into ticket scalpers who sparked ticket wars

- Another incident following **stock market unfair practices, disruption of living standards, and transnational crimes** (Cambodia).

A series on responding to tax evasion that infringes on people's livelihoods

- **Targeting 17 businesses**, from **private school** teachers to **professional** ticket scalpers.

1 Background of the Tax Investigation

"I made 15 million won in a month just from black market tickets. You have to know how to row when the tide comes in. Now I'm off to prepare for my wedding."

• A blogger's mocking post one day was about not being able to get tickets.

It made the majority frustrated and angry.

• The hearts of fans who support artists were blocked by a small number of ticket scalpers who boasted of having a large number of tickets, and they were only able to reach the venue after paying dozens of times the regular price of 200,000 won.

• Recently, tickets for a sporting event were listed for sale in a short period of time, with prices originally around 100,000 won soaring to millions of won.

• Only about 400 people, representing the top 1% of sales personnel on major ticket trading platforms
Monopolizing nearly half of all transactions,

• In a reality where their annual transaction amount per person has reached 67 million won, which far exceeds the starting salary of a regular college graduate, the 'cultural basic rights' that everyone should enjoy have ended up as an empty echo.

• After Commissioner Lim Gwang-hyeon took office, the National Tax Service (NTS) expressed its intention to "strictly crack down on tax evasion that harms the people's daily lives" at a meeting of heads of government offices nationwide.

• As part of this, we would like to deliver a firm message to ticket scalpers, who are typical livelihood infringers who have commercially exploited pure fandom, that we will pursue tax evasion that violates the people's livelihood by abandoning fairness and common sense to the end and impose clear penalties.

2. Details of the project

• The National Tax Service is paying attention to the customary tax evasion practices of ticket scalpers who have been profiting by “robbing each citizen of their legitimate rights” beyond the level of simple violation of public order, and is conducting intensive tax investigations to eradicate this.

• The survey subjects are the annual sales per person of the top 1% of sellers on major ticket trading platforms. Among the professional scalpers who showed a transaction volume that greatly exceeded the number of cases (280), these are the ones suspected of tax evasion the most.

• Continued black market trading of tickets while abandoning social expectations of public responsibility
Including public institution workers and private school teachers,

• There are a total of 17 operators in various forms, ranging from corporate ticket scalpers with systematic professional organizations and partner companies, and it is estimated that they distributed at least 20 billion won worth of tickets through tens of thousands of transactions.

• The ticket scalping methods used by the subjects of the investigation were as follows.

• Ticket resale using **online platforms and second-hand trading communities** • Proxy
ticketing (so-called 'Dalry') **where ticket scalpers purchase tickets on behalf of prospective buyers**
• **Selling 'macro programs'** that enable **illegal reservations**
• **Selling an internet address** (direct reservation link) that **allows immediate reservation without waiting for a reservation.**

• Ticket scalpers active in online platforms and second-hand trading communities

• Used ticket dealers, a typical example of online ticket scalpers, have a simple profit structure: reselling tickets at a premium. The problem is that their influence is rapidly expanding, riding on the growth of fandom culture and used ticket trading platforms.

• The subjects of the survey secured more than 40,000 major admission tickets over several years. They sell tickets on the black market at profits of up to 30 times the regular price.

• Some people avoid having their sales history revealed through second-hand transaction bulletin boards. After receiving the payment into a personal account, they intentionally concealed the proceeds by deleting the ticket sales post without marking it as “sold.”

• A ticket scalper **specializing in proxy ticketing** that purchases tickets on your behalf

• Ticket agents are 'professional players' in the black market with specialized know-how, and some of them have developed into organized businesses and are generating high profits.

• They underreported the commission income earned through proxy ticketing, drove expensive foreign cars, and unfairly received tax breaks for small and medium-sized businesses.

• They used accounts in other people's names to spread their income and reduce taxes, or they used the embezzled income to purchase domestic and foreign stocks worth hundreds of millions of won.

• Sellers of **macro programs** that enable illegal reservations

• The recent ticketing war has gone beyond the micro-competition and reached a point where it is no longer possible to win with human ability, and it is a reality that reservations without macros are unthinkable.

• Accordingly, in order to avoid crackdowns on commercial distribution of macro-reserved tickets and generate profits, businesses have emerged that sell macro programs directly to ticket buyers and attempt to distribute illegal liability.

• The subject of the investigation is believed to have been selling macro programs since the mid-2010s, boasting of thousands of sales records, but receiving the profits through accounts under other people's names and failing to report them, and using them for personal use.

• **Direct reservation link** sellers who encourage 'online phishing'

• Meanwhile, the response of reservation agencies to macro programs is being strengthened, various sanctions are being introduced, and direct reservation links, which are URLs that enable 'online spoofing' by bypassing the waiting line, are being introduced. (Direct link) is being promoted as a new product by ticket scalpers.

• While emphasizing the efficiency and relatively low price of direct linking, the link address After selling and receiving the cash in a personal account, he did not report it.

3 Future Directions

Considering the impact and urgency of this issue on people's livelihoods and market order, this tax investigation will focus on swiftly and thoroughly verifying ticket scalpers' earnings, cash flow, and the presence of hidden assets.

We will actively utilize available tools, such as financial tracking and FIU information, to thoroughly verify cash transactions related to ticket scalping and concentrate our efforts on establishing tax justice by collecting appropriate taxes.

In the future, the National Tax Service will continue to crack down on malicious business practices that harm the daily lives of citizens. While closely monitoring and proactively detecting and responding to any evasion,

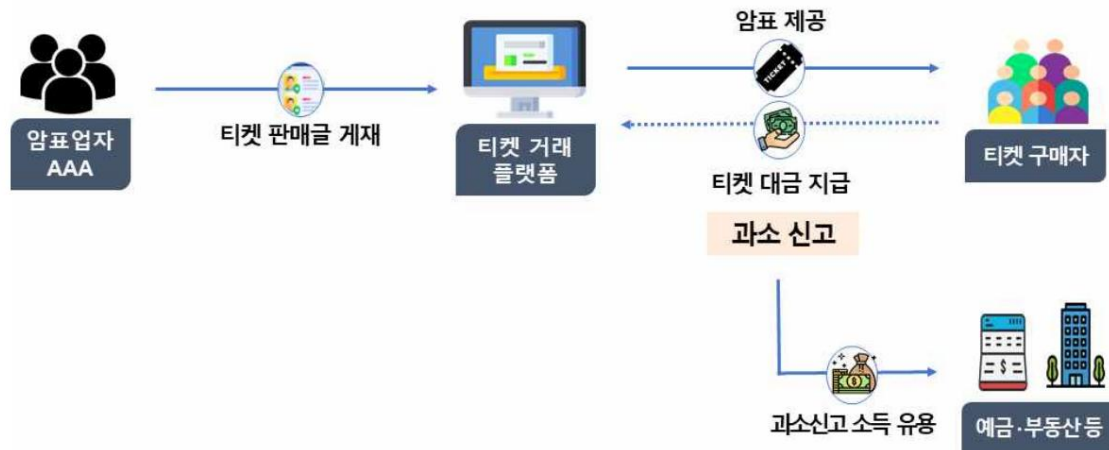
Transparent and sound business relationships and a culture of honest tax payment can be established in the online environment. We will actively identify and thoroughly inspect any blind spots in taxation.

Department in charge <General>	Investigation Bureau	Manager Lee Gyeong-sun (044-204-3751)
	Research and Analysis Department	Manager: Joo In-gyu (044-204-3752)
		Contact: Nam Jung-hwa (044-204-3767)
		Manager Lee Su-yeon (044-204-3762)

Attached are major project launch cases

Case Study 1

A ticket scalper who underreports profits from reselling tickets at more than 10 times the regular price and uses the profits for deposits and real estate.



• Major tax evasion charges

• AAA sells tickets to performances and professional baseball games on major ticket sales platforms.

As a reselling ticket scalper, he mainly sells concerts and musicals by top domestic singers.

Covering the professional baseball postseason,

- For major performances, tickets are sold for 2.4 million won, which is about 15 times the regular price, and for major professional baseball games, tickets that cost around 100,000 won are sold for around 2 million won, acting as typical profiteering ticket scalpers.

• Even though most black market tickets are being sold at more than twice the regular price,

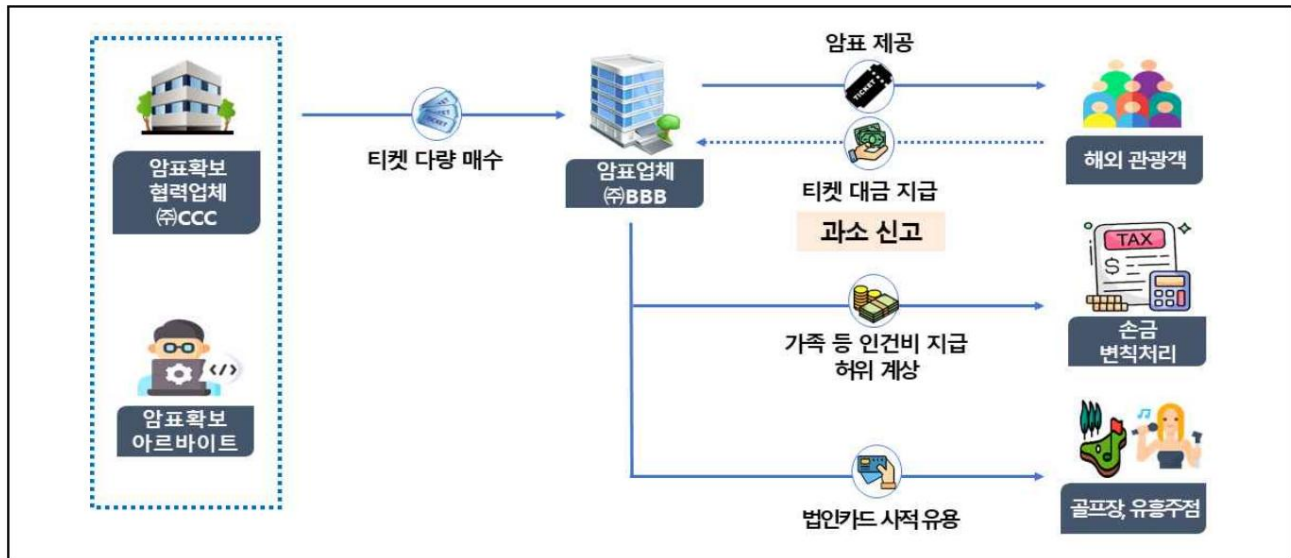
Despite this, they have been underreporting their earnings.

- Excessive credit card spending compared to reported income level was continuously detected, and over the years, deposits and real estate worth 800 million won with unclear sources of funds were accumulated.

• Investigation direction

• Accurately calculate the amount of profit AAA earned from ticket sales and collect the underreported amount.

Case Study 2	A professional ticket scalper who underreported profits and inflated expenses to reduce taxes earned by attracting foreign tourists through ticket scalping.
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Major tax evasion charges

BBB Co., Ltd. is a ticket blacklist company that plans travel products related to Korean Wave content for overseas tourists and sells tickets to K-POP concerts to attract tourists.

- At the same time, we decided to purchase tickets on the black market by paying a commission of 100,000 won per ticket to CCC Co., Ltd., a used ticket black market operator, and provided macro programs to over 100 ticketing part-time workers and had them do proxy ticketing to secure the tickets.

- They are conducting a professional black market business by selling these to tourists and others or reselling them on the Internet at 2.5 times the regular price, and in particular, it is understood that the black market tickets secured by BBB Co., Ltd. and CCC Co., Ltd. exceeded 40,000 over 6 years, underreporting the total income amounting to 10 billion won.

In addition, BBB Co., Ltd. inflated expenses by reporting that special related persons, such as spouses of representatives and employees, were eligible for personnel expenses even though they did not actually work.

- In places unrelated to corporate business, such as golf courses, entertainment establishments, and beauty salons.

Multiple instances of corporate cards being used for personal purposes have been confirmed.

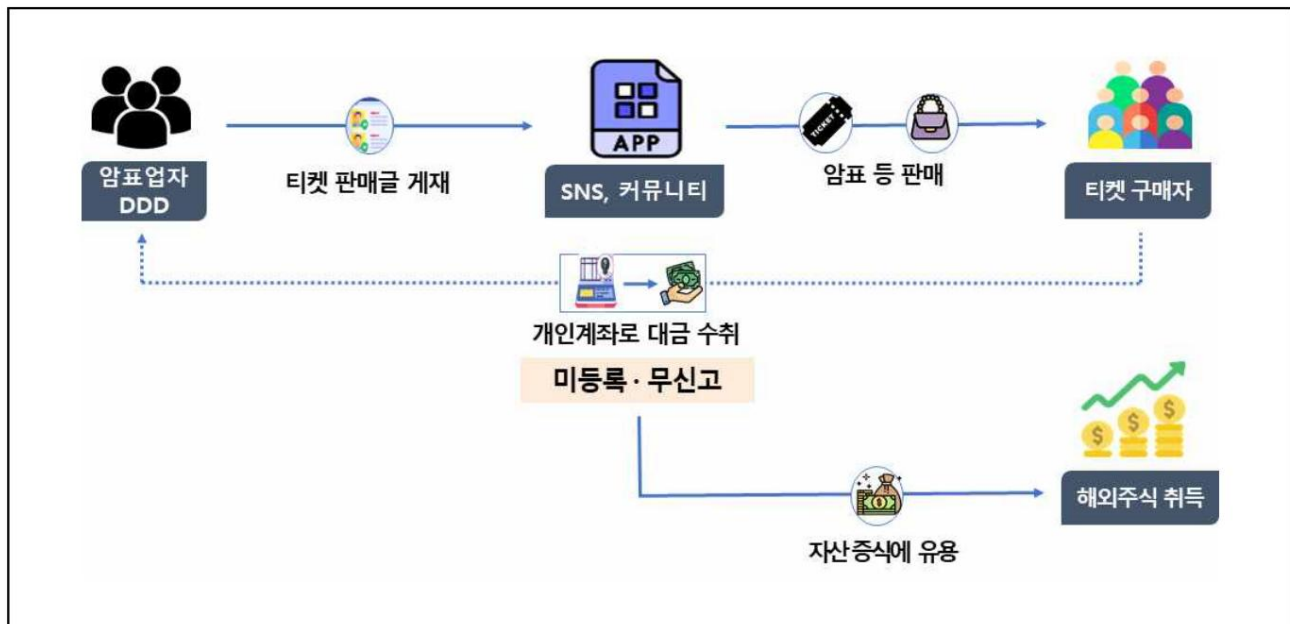
Investigation direction

Verify the exact amount of revenue of BBB Co., Ltd. and collect the underreported amount and process it.

The appropriateness of handling expenses such as labor costs will also be investigated.

Case Study 3

A ticket scalper who sells various items other than tickets online through social media and does not report the profits.



• Major tax evasion charges

• DDD is a ticket scalper that sells luxury goods through social media and second-hand trading communities, and even handles tickets to performances and sports events. Despite continuing hundreds of transactions, it has not registered as a business and has not reported its income.

- In addition to the second-hand trading community, it was found that sales of black market tickets, etc. were promoted through personal SNS, and sales proceeds were received into personal accounts to avoid the creation of sales agency data, etc.

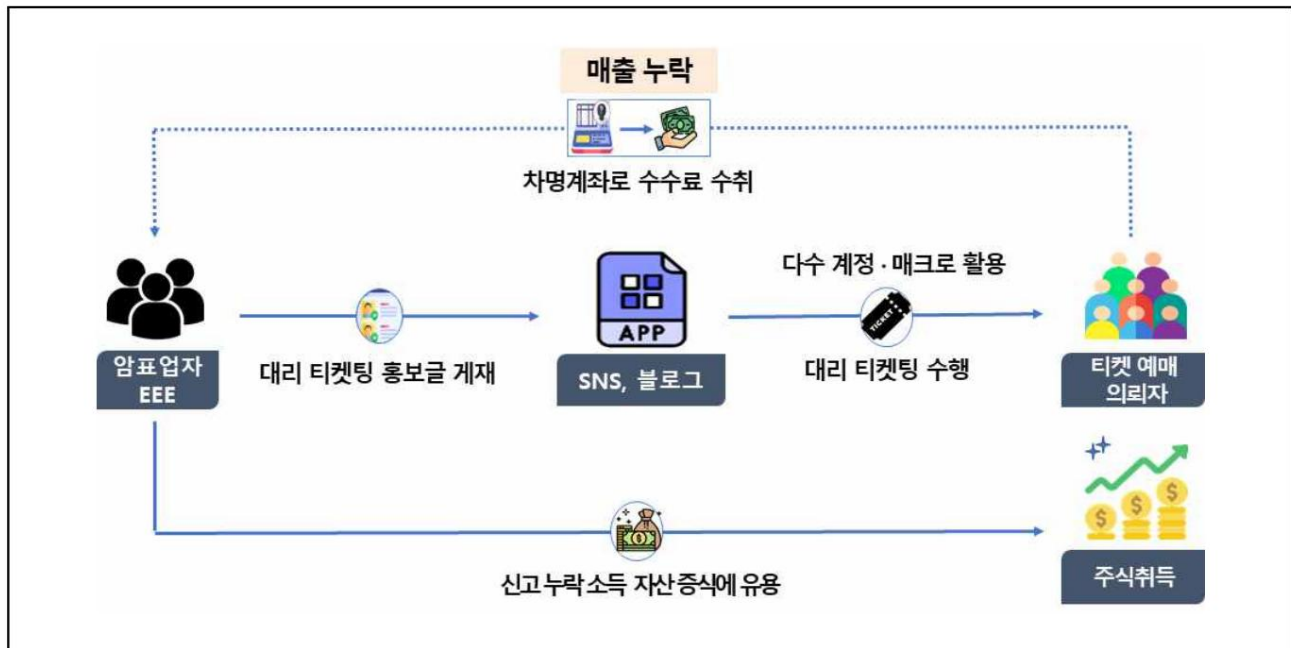
- Despite having no reported income, DDD enjoyed a luxurious lifestyle by spending approximately 3 billion won on credit cards over a period of 5 years, and also purchased 500 million won worth of foreign stocks, accumulating a total of 3.5 billion won in excessive spending with unclear sources of funds.

• Investigation direction

• Thoroughly verify the source of funds for DDD's overspending and collect underreported amounts.

Case Study 4

A ticket scalper who increased his assets by performing proxy ticketing using a macro program and failing to report the commission income he received.



• Major tax evasion charges

• EEE is an agent ticketing company that secures performance and sports tickets for ticket reservation clients and receives a success fee of 100,000 won per case. It mainly handles performances by famous ballad and trot singers, musicals, e-sports, and volleyball matches.

- Actively engaged in ticket sales, including using macro programs and over 10 user accounts to circumvent ticket reservation site regulations that limit the number of tickets per person, and purchasing approximately 1,200 tickets on behalf of black market ticket holders over a period of 6 months.

• In particular, by providing the account number under another person's name through SNS where 1:1 chat is possible
Receive payment in cash and fail to report the income;

- Acquired stocks worth 1.2 billion won with a business partner using the hidden income as a source of funds.

• Investigation direction

• Closely check the amount of unreported cash transaction income received by EEE,

Focus on investigating the flow of funds and whether there are additional hidden assets.