



## Customs

Shin & Kim's dedicated Customs Practice provides legal advice on all aspects of tariff administration, and regularly represents importers and other interested parties on a broad spectrum of customs disputes. Our team has a wealth of experience in handling investigations regarding FTA's rules of origin, as our professionals have handled some of the most important FTA rules of origin issues in Korea.

### Key Services

The Practice provides advice with respect to the following:

- Tariff Evaluation
- Customs Classification
- Country of Origin
- Customs Investigations
- FTA System Establishment

### Experience

#### Tax Tribunal/Administrative Court Cases

- An importer of cable television equipment in a successful administrative lawsuit seeking to cancel a tariff imposition on after-service fees
- A beer importer in a successful administrative lawsuit seeking to cancel a tariff imposition on royalty payments
- A manufacturer of TFT-LCD panels on customs investigation and successfully represented the manufacturer in a tax tribunal case seeking to cancel the tax levied on royalty payments regarding technology introduction
- An oil company in a successful administrative lawsuit seek to cancel a tariff imposition on forfeiting fee
- An importer of cable television equipment in a successful administrative lawsuit on customs classification regarding digital broadcast equipment
- Importers of cable television equipment in a successful administrative lawsuit on customs classification regarding

communication equipment

### Customs Investigations

- An importer of medical appliances against a foreign exchange investigation by the customs office on overseas royalty payments
- A manufacturer and importer of outdoor apparels against a customs office investigation on transfer pricing regarding imports from overseas factories
- An importer of functional foods against a customs office investigation on transfer pricing and support allowance

### FTA Rules of Origin Investigations

- An auto manufacturer in a KORUS FTA investigation on rules of origin
- Various manufacturers in automobile, steel, tire, chemical, cosmetic, and electronics industries on the establishment of FTA country-of-origin systems

## Key Contacts

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## Awards and Rankings

- Ranked Band 1 Law Firm for International Trade

