



Customs Disputes

Based on a wealth of experience gained at the Korea Customs Services, other local customs office, and the private sector, our customs experts provide in-depth expert advice on all matters involving customs. Our team has represented numerous companies before the customs offices, the tax tribunal and the courts, and defended clients involved in customs investigations on a broad range of matters, including country of origin, customs classification, customs valuation, transfer pricing, cancellation of tariff imposition and violation of the Foreign Exchange Transactions Act. Our team also provides general advice on other customs matters such as ACVA, valuation of royalty and tariff refund.

Key Services

In connection with customs affairs, our team provides the following services:

- Advice on customs audit/investigation and representation of clients before the Tax Tribunal or court
- Representations of individuals in customs litigation or investigation by customs authorities
- Legal advice relating to ACVA and transfer pricing
- Legal advice relating to other customs issues such as FTA country of origin and authoritative interpretation

Experience

- Successful representation of equipment and cable TV importers in connection with the cancellation of tariffs imposed on customer service fees
- Successful representation of a company in connection with the cancellation of additional tariffs imposed where the origin certification required for preferential rates pursuant to the FTA was found to be erroneous
- Successful representation of a beer importer in connection with the cancellation of tariffs imposed on royalty payments
- Representation of an oil company in its challenge to imposition of autonomous tariffs
- Representation of a company in its challenge to the rejection of request for anti-dumping tariff reassessment
- Advising of a TFT-LCD producer prior to a customs investigation regarding royalties paid upon introduction of new

facilities and successful representation resulting in the cancellation of tax imposed on such royalty payments

- Advising of importers of health supplements on taxability of support allowance, items that qualify as profits and expenses, and the possibility of obtaining a favorable authoritative interpretation from Korea Customs Service
- Successful representation of an oil company in connection with the cancellation of tariffs imposed on forfeiting fees
- Successful representation of an importer of cable broadcasting and communication devices in an administrative proceeding regarding the tariff classification for digital broadcasting and communication devices such as encoders and decoders
- Successful representation of 6 importers of electronic devices such as cable TVs in a tax appeal regarding tariff classification for communication devices such as routers and switches
- Successful representation of a medical equipment importer in its defense against charges of Foreign Exchange Transactions Act violations due to allegedly excessive overseas royalty payments
- Successful representation of an outdoor clothes manufacturing and importing company in its defense of a special customs audit regarding transfer pricing of products imported from a foreign factory
- Successful representation of a health supplements importer in its defense of a special customs audit regarding transfer pricing and support allowance
- Representation of an automaker in a country of origin investigation pursuant to the KORUS FTA
- Advising of an electronics company on country of origin management

Key Contacts

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Awards and Rankings

- Litigation Law Firm of the Year
ALB Korea Law Awards 2018

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