SHIN & KIM



Je-Heum Baik

Senior Partner

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Mr. Je-Heum Baik is a senior partner at Shin & Kim, mainly practicing in the areas of tax litigations and tribunals, tax advisory services, tax investigations and customs.

Mr. Je-Heum Baik has significant experience in litigating corporate tax matters on behalf of financial institutions, large firms and foreign entities. He provides practical and distinguished tax advisory services based on thorough case studies and reviews.

Prior to joining Shin & Kim, Mr. Baik served in various levels of the judiciary for numerous years. Also, during his long career as a tax attorney at the law firm Kim & Chang, Mr. Baik successfully handled prominent tax cases with precedent-setting decisions including the largest tax case in Korea involving KRW 1.7 trillion, accumulating a reputation as the best tax lawyer.

Based on his expertise, Mr. Baik wrote and published the ‘Key Issues of Tax Law I’ and ‘Key Issues of Tax Law II,’ which deal with analysis of important precedents in tax law. He also continuously contributes to the development of the tax law society through active participation in the industry, including as the Chief Training Officer of the Seoul Bar Association’s Tax Training Institute, the Chief Training Officer of the Lawyer Training Institute of the Korean Bar Association, the Chairman of the Tax Law Association and the Chairman of the Korea Local Tax Association.

Professional Career

2022-Present	Shin & Kim LLC
2004-2022	Kim & Chang
2004	Visiting Attorney, Fox Rothschild
2001	Judge, Seoul District Court
1998-2001	Judge, Tongyeong Branch, Changwon District Court

1996-1998	Judge, Eastern Branch, Seoul District Court
1994-1996	Judge, Incheon District Court
1991-1994	Judge Advocate, Republic of Korea Army
1989-1991	Judicial Research & Training Institute of the Supreme Court of Korea
1987	Passed the 31st Higher Civil Service Examination

Activities

2025-Present	LAWnB-ONJU OECD Model Tax Convention Lead Author
2024-Present	LAWnB-ONJU Local Tax Special Cases Act Lead Author
2023-Present	Member, National Tax Ruling Committee, Ministry of Economy and Finance
2023-2025	Customs Judge, Korea Customs Service
2023-2024	Chairman, International Fiscal Association Korea
2022-Present	Member, Tax Development Deliberation Committee, Ministry of Economy and Finance
2022	Chairman, Tax Law Association
2020-2021	Chief Editor, Tax Law Review, Tax Law Association
2019-2022	Member, Advisory Committee, Korea Institute of Local Finance
2019-2022	Adjunct Professor, Seoul National University, School of Law
2019-2021	Member, Committee on Development of Local Tax, Ministry of Interior and Safety
2019-2021	Chief Training Officer, Lawyer Training Institute, Korean Bar Association
2019-2021	Chairman, Korea Local Tax Association
2019-2020	Member, Committee on Development Tax System, Ministry of Economy and Finance
2019-Present	LAWnB-ONJU Customs Law Lead Author
2019-Present	Adjunct Professor, Seoul National University School of Law
2018-Present	Adjunct Professor, Graduate School of Science in Taxation, University of Seoul
2014-Present	Chief Training Officer, Tax Training Institute, Seoul Bar Association
2013-2019	Auditor, Korea Local Tax Association
2013-2017	Member, National Tax Ruling Committee, Ministry of Economy and Finance
2013-2016	Member, Committee on Development Tax System, Ministry of Economy and Finance
2012-2019	Adjunct Professor, Graduate School of Law, Korea University
2012-2017	Vice President, Korea Research Society for Customs
2012-2016	Legal Advisor, Tax and Customs Office, Ministry of Economy and Finance
2012	MOJ Committee on Judicial Examination
2011-Present	LAWnB-ONJU Adjustment of International Taxes Act Lead Author
2011-Present	Member, NYU Tax Practice Council

2010-2013	Tax Training Institute Professor, Seoul Bar Association
2010-Present	Member, Tax Committee, Korean Bar Association
2009-Present	Vice Chairman, Standing Director, Korean Academic Society of Taxation
2009-2011	Lecturer, Graduate School of Science in Taxation, University of Seoul
2007-2009	Member, National Tax Review Committee, Jungbu Regional Office, National Tax Service
2007-2014	Judicial Research & Training Institute Lecturer
2007	MOJ Committee on Judicial Examination
2006-2021	Vice Chairman, Standing Director, Tax Law Association of Korea
2006-2010	Member, International Tax Law Improvement Committee, National Tax Service
2006-2010	Member, Self Evaluation Committee, National Tax Service
2005-2018	Lecturer, Graduate School of Law, Seoul National University

Key Experience

- Advised on a case involving a review of the legality of a corporate tax before payment regarding the assumption of carryforwards in reverse mergers between domestic banks
- Advised on a corporate tax case on income classification of overseas communication satellite usage fees
- Advised on a corporate tax case regarding the beneficial owner of a multinational company
- Advised on a corporate tax case regarding the deductibility of holdings in a proprietary account for trust property
- Advised on corporate tax and comprehensive income tax cases regarding the income classification of yen swap deposit forward exchange gains
- Advised on a corporate tax case regarding the revaluation and non-listing of a life insurer’s assets
- Advised on a case involving the cancellation of imposition of a corporate tax regarding capital increase with consideration of a multinational air carrier
- Advised on a corporate tax case regarding the right of a foreign bank to collect national taxes
- Advised on a customs duty appeal case on refund of customs duty on raw materials for export by a domestic refinery
- Advised on a customs duty appeal case on quota tariff for a domestic refinery
- Advised on a corporate tax case concerning the inclusion of allowance for bad debts in deductible expenses of a domestic bank.
- Advised on corporate tax litigation and appeal cases on transfer pricing for multinational and domestic companies
- Advised on VAT litigation and appeal cases on the discountability of the mileage points of foreign and domestic companies

Education

2005	Seoul National University, Graduate School of Law (Ph.D.)
2004	Columbia Law School (Visiting Research Fellow)
2003	New York University School of Law (LL.M. in Taxation)
2002	Harvard Law School (International Tax Program)
1995	Yonsei University, Graduate School of Business Administration (MBA)
1994	Seoul National University, Graduate School of Law (LL.M.)
1988	Seoul National University, College of Law (LL.B.)

Qualifications

2004	Certified Public Accountants, Illinois
2004	Admitted to bar, New York
1991	Admitted to bar, Korea

Languages

Korean, English

Professional Activities

- Chambers Global Practice Guides – Corporate Tax 2024: Korea Chapter (Co-authored)
- Income Classification of the Payment for Overseas Software, Law Review Vol. 14, 2024 (Co-authored)
- Walk in the tax law (Pakyoungsa, 2022)
- Key Issues of Tax Law II (Pakyoungsa, 2021)
- Flaws in Certificate of Origin and Application of Conventional Tariffs under a Free Trade Agreement Vol. 37 No. 1 (2021)
- Taxpayer in Trust Under Trust Law, Seoul Tax Law Review Vol. 26 No. 1 (2020)
- Historical Study on the Structure of International Tax Law and Measures for Improvement, Journal of IFA Korea Vol. 36-2 (2020)

- Key Issues of the Foreign Financial Account Reporting Regime and Measures to Improve, International Tax Review Vol. 1 (2020)
- Constitutional Protection of Marriage and the Housing Tax System, Local Tax Review Vol. 7 No. 3 (2020)
- Taxation Issue of Real Estate Trust in Local Tax Law, BFL Vol. 94 (2019)
- Chambers Global Practice Guides – Corporate Tax 2019: Korea Chapter (Co-authored)
- Chambers Global Practice Guides – Corporate Tax 2018: Korea Chapter (Co-authored)
- Meaning and Basis of Judgment on “Place of Effective Management” under the Corporate Income Tax Law of Korea (JKL Vol. 17 No. 2, 2018)
- Improvement Plan of Withholding Tax System About International Transactions, Journal of IFA Korea Vol. 34-3 (2018)
- Key Issues of Tax Law (Pakyoungsa, 2016)
- Interpretation of Categorized Comprehensive Tax Law Clauses and the Limits Thereof, BFL Vol. 57 (2013)
- The Relationship Between Original Assessment and Subsequent Corrective Assessment Increasing Taxable Income, Case Study on Public Administration Vol. 16-1 (2011)
- Overseas Holding Company and Taxation, Seoul Tax Law Review Vol. 15 No. 2 (2009)
- International Inheritance Taxation and Inheritance Tax Treaty, Seoul Tax Law Review Vol. 13 No. 3 (2007)
- Reasonable Cause for Exemption of Penalty Tax and Interpretation of Tax Law, Special Law Review Vol. 8 (2006)
- Legal Structure of Tax Avoidance by Retaining Income Overseas, Seoul Tax Law Review Vol. 11 No. 2 (2005)
- A Study on Taxation of Controlled Foreign Corporations Doctoral Dissertation, Seoul National University (2005)
- Waiver and Gift Taxation of Subscription Rights, Seoul Tax Law Review Vol. 3 (1997)
- Key States’ Capital Gains Taxation on Stocks, Seoul Tax Law Review Vol. 1 (1995)
- A Study on Capital Gains Tax on Stocks, Yonsei University Master Thesis (1995)
- "Best Lawyer" for Tax, JoongAng Ilbo, Korea In-house Counsel Association, 2023, 2025
- A Study on the Concept and Scope of Capital Gain Taxation, Seoul National University Master Thesis (1994)

Awards

2019	President's Commendation
2018	IFA Korea Tax Scholar Award
2013	Prime Minister's Commendation
2009	Tax Law Association Junior Scholar Award

Professional Accolades

- "Leading Individual" for Tax, Chambers Asia, 2013-2026 (Band 1)
- "Leading Individual" for Tax, Legal500, 2024-2026
- "Leading Lawyer" for Tax, Legal Times, 2022-2026
- "Leading Lawyer" for Corporate Tax, Lexology Index, 2019-2025
- "Korea’s Top Lawyers: A-List", Asia Business Law Journal, 2024-2025
- "Elite Practitioner" for Tax, Asialaw Profiles, 2020, 2023-2025
- "Highly Regarded, Leading Adviser" for Tax Controversy, ITR World Tax, 2022-2025
- "Best Lawyer" for Tax, JoongAng Ilbo, Korea In-house Counsel Association, 2023, 2025
- "Best Lawyer" for Tax and Customs, Hankyung Business, 2022, 2024
- "Power Advisor" for Inheritance, Hankyung Money, 2023
- "Leading Lawyer" for Tax, Asialaw Profiles, 2017-2018, 2021-2022
- "Best Lawyer" for Tax, Lawtimes, 2022
- "Litigation Star" for Tax, Benchmark Litigation Asia-Pacific, 2020-2021
- "Client Choice Awards" for Tax, Lexology, 2020

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