SHIN & KIM



Hae-Yeong Paik

Partner

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Ms. Hae-Yeong Paik is a partner at Shin & Kim whose practice focuses on litigation and counseling in the areas of tax, customs, foreign exchange transactions, and international trade law, drawing on her extensive experience in these areas.

Ms. Paik received her LL.B. from Korea University College of Law and completed her master's and doctoral studies in tax law at the Korea University School of Law. As a tax law specialist, she has published more than ten academic papers on tax and customs law and served as lead author of the LAWnB Commentary on the Foreign Trade Act, proving her recognized expertise in the field.

After graduating from the 41st class of the Judicial Research and Training Institute program in 2012, she worked in a law firm for five years, handling a wide range of tax and administrative litigation. During this time, she played a key role in securing significant rulings in high-profile corporate tax, acquisition tax, inheritance tax and gift tax, and customs cases that attracted media attention.

In 2017, she was appointed as a deputy director at the Korea Customs Service, where she worked in the International Customs Cooperation Bureau, overseeing FTA certificates of origin and deepening her understanding of international trade and rules of origin. In 2022, she was seconded to the WCO RILO AP (World Customs Organization Regional Intelligence Liaison Office for Asia and the Pacific) as deputy head, where she facilitated global customs administration by promoting the exchange of customs information on illicit drug and arms trafficking and intellectual property rights violations. In 2023, she served as a foreign exchange examiner at the Seoul Main Customs Office, where she conducted audits and investigations into violations of the Foreign Exchange Transactions Act, further solidifying her expertise in foreign exchange regulations.

With her extensive practical experience and academic research in tax, customs, foreign exchange, and administrative law, Ms. Paik provides comprehensive and strategic legal solutions to both Korean and multinational companies and individuals.

Professional Career

2025-Present	Shin & Kim LLC
2024-2025	Deputy Director, Korea Customs Service
2023-2024	Foreign Exchange Examiner, Seoul Main Customs Office
2022	Deputy Head, WCO RILO AP
2017-2022	Deputy Director, Korea Customs Service
2012-2017	Yoon & Yang
2012	Judicial Research & Training Institute of the Supreme Court of Korea

Professional Affiliations

2026-Present	Member, Information Disclosure Deliberation Committee, Incheon Main Customs
2026-Present	Member, Customs Offense Investigation Review Committee, Incheon Main Customs
2026-Present	Executive Director, Korea Customs Research Society
2025-Present	Director, Korea International Tax Association
2017-2021	Member, Business Committee, Korean Bar Association

Key Experience

- Represented numerous platform companies, freight forwarding companies, cosmetics companies, and other businesses in connection with customs foreign exchange audits and investigations
- Represented companies in major industries, including the semiconductor and energy sectors, in customs audits
- Represented clients in origin verification investigations under the Korea–U.S. FTA, Korea–ASEAN FTA, the Korea–Türkiye FTA, and other free trade agreements
- Represented importers and exporters in customs investigations involving foreign exchange and customs offenses, including price manipulation, false declarations, and violations of the Act on Regulation and Punishment of Concealment of Criminal Proceeds
- Defended clients in criminal proceedings involving alleged violations of the Foreign Exchange Transactions Act
- Represented clients in administrative appeals, administrative litigation, and other challenge proceedings involving tariff classification (HS classification)
- Advised on the Foreign Exchange Transactions Act in connection with investment immigration, overseas direct investment, and related matters, including obtaining authoritative interpretations from the Ministry of Economy and Finance
- Advised on regulatory and compliance matters relating to strategic items
- Advised on the interpretation and application of rules of origin, including obtaining authoritative interpretations

from the Korea Customs Service

Education

2025	Korea University Graduate School of Law (LL.D. in Tax Law, Administrative Law)
2022	Korea University Graduate School of Law (LL.M. in Tax Law, Administrative Law)
2009	Korea University College of Law (LL.B.)

Qualifications

2012	Admitted to bar, Korea

Languages

Korean, English

Professional Activities

- Foreign Trade Act (LAWnB ONJU, Co-authored)
- Study on the Effects and Implications of Customs Valuation by Pillar One Amount B, International Fiscal Association Korea, Vol. 40-2 (2024)
- A Study on the Request of the Rule of Law in Administration and the Problems of the Administrative State, Institute of Law Studies Pusan National University, Vol. 65-1 (2024)
- Implications and Legal Issues Following the Termination by Sunset Clause of the Gold and Scraps Tax Credit, The Legal Studies Institute of Chosun University, Vol. 31-1 (2024)
- Review of the Legitimacy of Denial of Construction Permit on the Grounds of Public Interest and Legislative Improvement of the Grounds for Restriction of Construction Permit under the Building Act, YONSEI ASSOCIATION OF LEGAL RESEARCH, Vol. 42 (2023)
- Evaluation of Cases Related to Customs Inspection under the Customs Act and Controlled Delivery on Narcotics, KYUNGPOOK NATIONAL UNIVERSITY LAW JOURNAL, Vol. 81 (2023)
- Implications of the Amendment to the Penalty Provisions for Proof of Origin Documents under the Act on Special Cases of the Customs Act for the Implementation of Free Trade Agreements, Ewha Legal Science Institute, Vol. 27-2

(2022)

- Legislative Issues of FTA Advance Rulings on Origin and Their Improvement, Ministry of Government Legislation, Vol. 699 (2022)
- A Comparative Study on the Prohibition of Double Investigation under the Framework Act on National Taxes and the Customs Act - Focusing on the Supreme Court Case 2014du12062 and 2015du745 -, Human Right and Justice (Korean Bar Association), Vol. 501 (2021)
- A Study on the Precedent of Re-Export and Re-Import Exemption under the Customs Act for Race Horses Used in International Competitions, Human Right and Justice (Korean Bar Association), Vol. 493 (2020)
- Tax Issues on Indirect Origin Verification of Imported Gods by FTA, Anam Law Review, Vol. 60 (2020)

Awards

2020, 2018	Commissioner of Korea Customs Service Award
2018	Minister of Personnel Management Award

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