SHIN & KIM



Sang Wook Kim

Associate

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Mr. Sang Wook Kim is an associate at Shin & Kim, where he handles tax audits and responses to criminal tax investigations, tax appeals—including pre-assessment reviews, requests for review, and appeals to the Tax Tribunal—as well as tax litigation and general tax advisory services.

While studying business administration at Seoul National University, Mr. Kim passed the Certified Public Accountant (CPA) exam and worked in the Audit Division at Samil PwC, and after graduating from the Seoul National University Law School, passed the 10th bar exam. Subsequently, while working at the Tax Team of Yoon & Yang LLC and the Financial Tax Division of Samjong KPMG, he gained experience in responding to tax audits for financial institutions—including banks, credit card companies, insurance companies, securities firms, and asset management companies—as well as providing financial tax advisory services and handling international tax matters related to overseas branches, foreign subsidiaries, and overseas investments. Drawing on this practical experience, Mr. Kim proposes comprehensive and effective solutions in tax cases. He also provides advice on inheritance and gift taxes related to family business succession and handles inheritance disputes involving a combination of tax, civil, and family law issues.

Professional Career

2026-Present	Member of the Disciplinary Committee, 7th Mobile Unit, Seoul Metropolitan Police Agency
2026-Present	Auditor, DN Cultural Foundation
2025-Present	Shin & Kim LLC
2022-2025	Samjong KPMG (the Korean member firm of KPMG)
2021-2022	Yoon & Yang LLC
2017	Samil PwC (the Korean member firm of PwC)

Key Experience

- Represented domestic financial institutions—including banks, credit card companies, and insurance companies—in tax audits and providing tax advisory services.
- Numerous appeals and tax litigation cases regarding the assessment against the collection of national and local taxes.
- Tax appeal cases involving financial and international tax matters, such as the deductibility of fees paid by financial institutions, the application of limited tax rates under tax treaties to foreign corporations, and the determination of arm's-length prices and the consolidated valuation of transactions for multinational enterprises.
- Tax appeals and litigation regarding acquisition taxes for corporate, trust, and partnership-type investment vehicles.
- Criminal tax cases involving false tax invoices and tax evasion, as well as representation in tax violation investigations and inquiries by police and prosecutors.
- Tax advisory and tax appeal regarding transfer pricing, the determination of permanent establishment status, the application of tax treaties, and foreign tax credits in connection with international transactions and overseas investment structures, such as overseas branches, foreign subsidiaries, and overseas funds.
- Foreign exchange and tax advisory services regarding the overseas transfer, sale and purchase of virtual assets, as well as NFT transactions.
- Appeals and administrative litigation against customs assessment decisions, and representation in customs investigations.
- Inheritance and gift tax advisory services and tax appeals related to family business succession, as well as civil and family litigation related to inheritance.

Education

2018-2021	Seoul National University School of Law (J.D.)
2010-2017	Seoul National University, B.A. in Business Administration (Business School), B.A. in Economics (College of Social Sciences)

Qualifications

2021	Admitted to Bar, Korea
2017	Certified Public Accountant, Korea

Languages

Korean, English

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