



趙曙衍

Partner

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Mr. Seoyoun Cho is a partner at Shin & Kim, and his main areas of work include tax appeals, criminal tax law, and general tax advice.

After graduating from Seoul National University's Department of Korean History, Mr. Cho attended Yonsei University Law School and passed the 6th Bar Examination. Prior to joining the legal profession, he obtained a CFA Lv.2 and a license for certified public accountant and worked as a certified public accountant at accounting firms including EY Hanyoung Korea.

Mr. Cho is now a partner in the Tax Group of Shin & Kim, where he represents and advises large corporations in administrative tax disputes and appeals, civil and criminal litigation in various tax areas.

He is also a member of Shin & Kim's Family, Inheritance and Estate Planning Practice Group, where he handles family succession, estate and gift planning, estate and gift tax litigation, and estate disputes such as division of inherited property, restitution of forced portions, etc.

経歴

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| 2017-Present | Shin & Kim LLC |
| 2013-2014 | CPA, EY Hanyoung Korea |
| 2012 | CPA, Samil PricewaterhouseCoopers Korea |

主な実績

- Represented owner families of large conglomerates, public corporation, and listed companies and won multiple tax appeal cases (at the tax tribunal and trial stages)
- Represented a client in a criminal case (at the trial and prosecution stages) involving fraudulent accounting and untrue tax invoices
- Represented clients in multiple international tax cases involving classification of beneficial owners and income, indirect transfers, etc. of multinational corporations
- Represented clients in multiple corporate tax cases involving user liability damages, delay compensation, in-kind contributions, factory relocation exemptions, and wrongful calculations, etc.
- Represented clients in multiple value-added tax cases involving reward points and common input tax
- Represented clients in multiple gift tax cases involving the issuance of convertible bonds, bona fide public benefit corporation, provision of undue benefits to related parties, and increase in property value after acquisition, etc.
- Represented and advised a client in the case involving registration license tax related to a trust property (remanded by the Supreme Court)
- Represented and advised a client in the case involving customs related to the method of determining taxable value of a multinational corporation
- Represented clients in civil litigation and administrative tax disputes related to breaches of representations and warranties in mergers and acquisitions
- Represented and advised a client in the case involving fines and notifications (of penalties) for failure to declare overseas financial accounts
- Represented multiple companies in tax audits and advised on general tax issues
- Advised clients on tax issues related to corporate succession, spin-offs, and other corporate governance practices
- Represented and advised clients in inheritance disputes (i.e. division of inherited property, restitution of forced portions, etc.)

學歷

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|-----------|---|
| 2014-2017 | Yonsei University Law School (J.D.) |
| 2005-2014 | Seoul National University, College of Humanities (B.A. in Korean History) |

資格

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| 2017 | Admitted to bar, Korea |
| 2011 | Certified Public Accountant, Korea |

言語

Korean, English

主な活動

- Online Commentary on the Act on Restriction of Special Cases Concerning Local Taxation (Co-authored)
- Korean Tax Law Association, Tax Casebook (3) (Parkyoungsa, 2024) (Co-authored)
- International Fiscal Association Korea, International Tax Cases Study (Parkyoungsa, 2024) (Co-authored)
- Chambers Global Practice Guides – Corporate Tax 2024: Korea Chapter (Co-authored)
- Law School Civil Trial Practice Casebook (Law & Order, 2017)