SHIN&KIM 法務法人(有) 世宗



尹進奎

Partner

TEL	+82-2-316-1614
FAX	+82-2-756-6226
E-MAIL	jkyoon@shinkim.com

Mr. Jinkyu Yoon is a partner in Shin & Kim's Tax & Customs Practice Groups.

Prior to joining Shin & Kim, Mr. Yoon served in several positions within the Korean judicial system as a presiding judge or a judge, including the Tax Law Research Division of the Supreme Court of Korea and the Tax Litigation Department of the Seoul Administrative Court.

During his three years at the Supreme Court of Korea, Mr. Yoon – as a Presiding Judge and Judge of the Tax Law Research Division – was particularly involved in the research and reporting of tax cases covering various tax-related matters including tax crimes, international tax, and customs, as well as national and local tax. Before that, Mr. Yoon presided over numerous tax trials as a judge in the Tax Litigation Department of the Seoul Administrative Court.

Mr. Yoon earned his bachelor's degree from Korea University School of Law, and his Master's Degree from Seoul National University School of Law, where he wrote his thesis on international taxation. Mr. Yoon also earned his LL.M. degree from UC Davis School of Law.

Other practices include various administrative rulings at the Seoul Administrative Court on multiple issues including expropriation, urban redevelopment and reconstruction, residents' lawsuits, industrial accidents, and general administrations. In addition to that, Mr. Yoon was responsible for a wide range of matters including warrants, injunction, provisional seizure and criminal, civil, family litigations at various courts.

経歴

2024-Present	Vice Chair, Tax Community, Seoul Bar Association
2023-Present	Ethics Director, Tax Law Association
2022-Present	Legal Counsel, National Tax Service of Seoul

2021-Present	Director, International Fiscal Association
2021-Present	Vice President and Director, Korea Local Tax Association
2020-Present	Shin & Kim LLC
2019-2020	Presiding Judge, Tax Law Research Division, Supreme Court of Korea
2017-2019	Judge, Tax Law Research Division, Supreme Court of Korea
2016-2017	Judge, Seoul Eastern District Court
2013-2016	Judge, Seoul Administrative Court
2010-2013	Judge, Pyeongtaek Branch of Suwon District Court
2007-2010	Judge, Eastern Branch of Busan District Court
2004-2007	Judge Advocate, Republic of Korea Army
2002-2004	Judicial Research & Training Institute of the Supreme Court of Korea

主な実績

- Advised on international tax cases involving the nature of payments made by large domestic corporations to foreign corporations, including large multinational corporations, as well as issues of beneficial ownership, beneficial ownership, and tax treaty interpretation.
- Advised on international tax cases involving payments of dividends, royalties, in-kind contributions, and assistance between affiliates of large multinational business groups.
- Advised on tax cases involving mergers and leases between affiliated companies of large domestic business groups, local taxes, etc.
- Advised on cases involving various withholding tax laws, including return of unjust enrichment from compensation of CEOs of large corporations.
- Advised on VAT cases of various companies for the provision of services
- Advised on VAT cases involving the receipt of invoices, such as untrue invoices, and related tax crimes and fraudulent tax evasion cases.
- Advised on gift and additional tax cases involving foundation corporations, including bona fide public-service corporations.
- Advised on property tax cases involving facilities of energy providers
- Advised on cases involving oligopolistic shareholders such as related parties in a large business group
- Advised on VAT cases involving the nature of construction costs shared by a large corporation with other large corporations, etc.
- Advised on acquisition tax cases involving land acquired by special corporations, such as medical corporations and private rental housing construction companies
- Advised on education tax cases involving various credit card discount programs

- Advised on income tax cases involving in-kind contributions to various companies, including agricultural company corporations
- Advised on tax abatement cases involving the principle of protection of trust in relation to transitory provisions for amendments to laws
- Advised on cases involving tax evasion, such as income and gift taxes, related to shares held under a different name
- Advised on local tax and capital gains tax cases, including comprehensive real estate taxes related to reconstruction
- Advised on VAT and additional tax cases for large domestic corporations involving fraud, such as employee embezzlement.
- Advised on inheritance and gift tax cases involving fund-raising business without permission
- Advised on cases such as corporate taxes related to various restrictive laws, such as subsidies for handset purchases
- Advised on income tax cases involving accounts payable payments, missing sales, etc. related to multiple hospital operations, etc.
- Advised on corporate tax cases related to damages and reserves related to business such as casinos and VAT cases related to loyalty points and common input tax amounts
- Advised on corporate tax and other cases related to the formation of a parent and subsidiary relationship and the related elimination of suspense payments
- Advised on customs cases about various issues
- Advised on tax cases involving M&A and other cases involving representations and warranties in connection with the sale of an airline, etc.

学歴

2011-2017	Seoul National University Graduate School College of Law (Master of Laws)
2014-2015	University of California, Davis School of Law (LL.M.)
1996-2002	Korea University College of Law (LL.B.)

資格

2004	Admitted to bar, Korea

言語

Korean, English

主な活動

- Relation between the “Regulation on Presumed Donation of Neglect of Entry of Change of Holder in the Register in the Entrustment of Title” and the “Regulation on Presumed Donation of Entrustment of Title” in relation to the establishment of a new title trust relationship (Seoul Bar Association Case Study Book 38 Vol. 1, 2024)
- Time to determine the justifiable reason for exemption from additional tax (Tax Cases 100 (3), 2024)
- Commentary on the Act on Restriction of Special Cases Concerning Local Taxation (Law&B Onju, 2024)
- Invest KOREA – Taxation of Virtual Assets and NFTs, October 2023
- Whether non-receipt of royalties for trademark use constitutes an unfair act calculation (Seoul Bar Association Case Study No. 37-1, 2023)
- Timing of judging the existence of a just cause for exemption from penalty tax (Seoul Bar Association Case Study No. 36-2, 2023)
- The Supreme Court decision on whether the royalties paid to a US corporation as a consideration for the patent which is not registered in Korea, are treated as income from sources within Korea and the meaning of the subsequent law amendments (Seoul Bar Association Case Study No. 35-1, 2021)
- Calculation method of royalties and license fees required to be added to the price actually paid or payable of imported equipment, etc. (Commentaries on Supreme Court Decisions No. 120, 2019)
- Corporate registration pursuant to the relocation of headquarters following a transfer into a metropolitan city, and heavy taxation thereon (Commentaries on Supreme Court Decisions No. 120, 2019)
- Principle of substantial taxation, fictitious donation of registered property under a third party’s name, and tax avoidance purposes (Commentaries on Supreme Court Decisions No. 118, 2019)
- Principle of substantial taxation regarding offshore tax evasion using SPCs in tax havens, recognition of dividend income for outflow of income attributed to investors, fraud and other illegal activities (Commentaries on Supreme Court Decisions No. 118, 2019)
- Criteria of reinvestigation of gift tax (Commentaries on Supreme Court Decisions No. 116, 2018)
- Meaning of ‘the date on which he/she becomes aware of occurrence of such ground’ in Article 45-2(2) of the former Framework Act on National Taxes (Commentaries on Supreme Court Decisions No. 114, 2018)
- Criteria of distinguishing honorariums and personal service fees (Commentaries on Supreme Court Decisions No. 111, 2017)
- Taxation of Income from Intangibles derived by Non-residents (Seoul National University Graduate School, Master of Law Thesis, 2017)
- Relation between gift tax and income tax (Judge Training Advance Program Research Journal for Year 2016, 2017)

- Tax avoidance through subsidiaries with intangible assets, and principle of substantial taxation in each state of the U.S. (Court Materials and References on Legal Issues Vol. 134, 2016)
- Revised separate volume of ‘Theory and Practice of Administrative Litigation’ (Seoul Administrative Court Practice Research Association, 2016)(Co-authored)

外部評価

- "Leading Individual" for Tax, Chambers Asia, 2026
- "Leading Lawyer" for Tax, Legal Times, 2021-2026
- "Power Advisor" for Inheritance, Hankyung Money, 2023

Copyright SHIN & KIM LLC. All rights reserved.