



尹进奎

Partner

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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.

教育背景

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| 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.) |

工作经历

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|--------------|--|
| 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 |

资格

2004 Korea

所屬

Korean Bar Association

专著

- 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)

语言

Korean, English

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