SHIN&KIM 韓国世宗律师事务所



高延基

Senior CPA

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Mr. Yeon-Ki Ko is a senior US certified public accountant and a Korean tax accountant at Shin & Kim. Mr. Ko's main practice areas include filing requests for rectification for corporate tax savings, tax diagnosis/investigation representation to reduce the tax risk of businesses and business owners, filing tax appeals for cancellation of unfair taxation on businesses and individuals.

Before joining Shin & Kim, Mr. Ko acquired extensive theoretical and practical experience on tax issues of domestic and foreign businesses and high net worth individuals at tax functions of various large accounting firms such as Samil PwC, Samjong KPMG, and EY Hanyoung for 23 years. Among his experience, he produced highly successful results in filing requests for rectification for taxes for tax refunds in tens of billions of won and in comprehensive tax investigations into business owners and businesses. He has broadened his understanding of businesses, high net worth individuals and industries through his experience and service as the Korean Leader at EY Private Tax, the Korean Leader at Family Business, and as the Korean Tax Leader at EY Healthcare.

Mr. Ko is currently a director of the Korea Tax Law Association, a director of the Korea Tax Research Forum, and a subcommittee chairman of the Korea Local Tax Association.

工作经历

2022-Present	Shin & Kim LLC
2012-2022	Partner, Tax Department, EY Hanyoung
2005-2011	Director, Tax Department, Samjong KPMG
1999-2005	Manager, Tax Department, Samil PwC

Activities

2022-Present	Director, Korea Tax Research Forum

2022-Present	Finance Director, Korea Tax Law Association
2021-2022	Sub-committee Head, Korea Local Tax Research Institute
2018-2019	Member, Internal Transaction Committee of “D” company
2017	Lecturer, Samsung Securities Real Estate Forum
2016	Lecturer on international inheritance, Hankyung Money Inheritance Forum
2015	Lecturer on tax law, Korea Listed Companies Association
2014	Lecturer, Yonsei Young Entrepreneurs Forum
2012	Tax Advisor, Korea Diabetes Association

教育背景

1993-2000	Yonsei University, College of Economics and Business Administration (B.B.A.)

资格

2004	Certified Tax Accountant, Korea
1998	Certified Public Accountant, Delaware

语言

Korean, English

主要活动

- A discussion on the introduction of an inflation indexation system for the tobacco consumption tax (Korea Tax Law Association)
- EY global inheritance & gift tax guidebook (EY 2013-2022)
- Third-party allocation of forfeited stocks and gift tax on listing profits (Hankyung Money)
- If the value of property increases after giving, how does it affect the tax? (Hankyung Money)
- If you give your property to your grandchildren, what is the reserve? (Hankyung Money)

- The best country to live and the best country to die in the world (Jose Ilbo)
- Different real estate taxes depending on how they are managed (Hankyung Money)
- In which country will you pay less taxes when you die? (Hankyung Money)
- Illegal giving using borrowed-name stocks are tax evasion (Hankyung Money)
- Strategies for gifting foreign assets to children living abroad (Hankyung Money)
- A tax on a borrowed name, who should pay it? (Hankyung Money)
- If a foreign sports star buys real estate in Korea, what is the tax? (Economy Chosun)
- Does transferring your salary to your wife constitute giving? (Hankyung Money)
- Traps that are easy to miss in family business inheritance deduction (Hankyung Money)
- Unreported giving, how long will it take to be forgotten? (Hankyung Money)
- Marital nationality and gift tax (Hankyung Money)
- Loss of tax revenue due to piracy in the PC software industry (EY Hanyoung)
- Review of a bill to impose a leisure tax (Samjong KPMG)

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