SHIN&KIM 韓国世宗律师事务所



李禎烈

Partner

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Mr. Jung Yeol Lee is currently a partner at Shin & Kim, handling overall tax affairs including customs, tax consulting and appeals.

Mr. Lee graduated from the 42nd class of the Judicial Research and Training Institute, graduated from the College of Law at Seoul National University, and completed his master's and doctoral courses in tax law at the same graduate school, making him a tax law expert.

Mr. Lee has successfully handled tax/customs appeals, tax/customs investigations, foreign exchange reviews, and tax consulting services for major domestic and international companies. In recognition of this, he has been selected as a Leading Lawyer (Rising Stars) in the Tax field by the world-renowned legal media outlet Legal500 Asia-Pacific since 2020. He was also named the 'Best Lawyer in Tax' in 2023 by Hankyung Business, which surveyed and announced rankings for in-house lawyers.

Mr. Lee has served as a director of the Korea International Tax Association and the Korea Tax Law Association, presenting several papers in the field of tax law. He has also been actively engaged in research and academic activities, such as co-authoring the annotated 'Customs Law' published by Lawnb. In recognition of his efforts, in 2024, he received the 9th YIN Award from the Korea International Tax Association for his paper titled 'Efforts and Institutional Possibilities and Limitations for Harmonizing the Arm's Length Pricing Method and Customs Valuation Method. In 2025, he received the Samil Excellent Paper Award from the Korean Academic Society of Taxation for the paper “Whether the amount paid by the company to the dismissed person in a dispute resolution process is subject to income tax withholding.”

工作经历

2024-Present	Shin & Kim LLC
2016-2024	Yoon&Yang

2013-2016	Public Service Lawyer
2011-2013	Judicial Research & Training Institute of the Supreme Court of Korea

Professional Affiliations

2026-Present	Member, Customs Offense Investigation and Deliberation Committee, Seoul Central Customs
2026-Present	External Director, BUCKET STUDIO Co., Ltd.
2025-Present	President, YIN a division within the Korea International Tax Association
2025-Present	Legal Advisor, Daegu Customs Office
2024-Present	Foreign Legal Information Advisory Member, Ministry of Legislation
2024-Present	Legal Advisor, Korea Digital Enterprise Association
2024-Present	Director, Korea Tax Law Association
2023-Present	Director, Korea International Tax Association

教育背景

2021	New York University School of Law (LL.M.)
2019	Seoul National University Graduate School of Law (Doctorate Course Completion, Tax Law)
2016	Seoul National University Graduate School of Law (LL.M. in Tax Law)
2011	Seoul National University College of Law (LL.B.)

资格

2024	Admitted to bar, New York
2013	Admitted to bar, Korea

语言

Korean, English

主要活动

- Monographs
- International Tax Case Law Studies (co-author)
- European Value Added Tax Law (Co-authored)
- Customs Law, OECD Model Tax Convention (LAWnB ONJU, Co-authored)
- Academic Articles
- Review of 2024 Supreme Court Decisions on the Framework Act on National Taxes, Tax Law Review 31-1, Korea Tax Law Association, 2025
- Review of Supreme Court Decisions on National Taxes in 2024, Tax Research 25-1, Korea Tax Research Forum, 2025
- Inheritance of Controlling Shares and Tax Law (BFL 128th Issue, Center for Finance Law of Seoul National University, 2024)
- Theories on the Subject Matter of Tax Litigation, Tax Law Review 30-2, Korea Tax Law Association, 2024 (Co-authored)
- Whether the amount of money paid by the company to the laid-off person during the dispute settlement process is subject to income tax withholding, Korean journal of taxation research, Vol. 41, No. 2, Korean Academic Society of Taxation, 2024
- The Independent Tax Nature of Local Income Tax and Interpretation of Transitional Provisions: Focusing on Related Court Decisions, Local Tax Review Vol. 9 No. 3, Korea Local Tax Association, 2022
- Efforts, Possibilities and Limitations of Institutional Measures for Harmonizing the Arm's Length Pricing Method and Customs Valuation Method, International Tax Research Vol. 3, YIN Korea, 2022
- Review of Income Taxation Cases in 2021, Tax Research 22-2, Korea Tax Research Forum, 2022
- A Study on the Concept of Rights as a Subcategory of Goods under the Value Added Tax Act, Tax Law Review 23-3, Korea Tax Law Association, 2017
- A Study on Taxable Supplies for Value Added Tax - Focusing on the Concept of 'Rights' - Master's Thesis in Law, Seoul National University, 2016

受賞

2026	Thomson Reuters Korea ONJU Awards
2025	Samil Excellent Paper Award, Korean Academic Society of Taxation
2024	IFA Korea Junior Scholar Award

外部评价

- "Leading Lawyer" for Tax, Legal Times, 2024-2026

- "Leading Individual" for Tax, Legal500, 2020-2025
- "Best Lawyer" for Tax and Customs, Hankyung Business, 2023

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