SHIN&KIM 韓国世宗律师事务所



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Prof. Emer. Chang Hee Lee of the Seoul National University School of Law is a Senior Advisor at Shin & Kim, mainly practicing in the areas of General Tax Consulting, M&A, and Corporate Accounting.

Prof. Lee taught tax law for over 30 years in the Seoul National University School of Law, Harvard Law School, NYU Law School, University of Tokyo and other places around the world.

Before receiving the LL.M. and the SJD degrees from the Harvard Law School in 1991 and 1994, he practiced law and accountancy for over 8 years in Seoul and Washington DC. He also served as a committee member for the Ministry of Economy and Finance, the Korea Exchange, and the Financial Supervisory Service. In recognition of his contributions, he was honored with the Red Stripes Order of Service Merit in 2012.

工作经历

2025-Present	Shin & Kim LLC
1997-2025	Professor of Law, Seoul National University School of Law
2006	Visiting Professor of Law, NYU Law School
2005-2006	Visiting Professor of Law, Harvard Law School
2001-2002	Visiting Professor of Law, University of Tokyo Faculty of Law
1995-1997	Professor of Taxation, Dongguk University Business School
1994-1995	Associate, Caplin & Drysdale
1992-1994	Academy Scholar, Harvard Academy for International & Area Studies
1991-1992	Research Fellow, Harvard Law School
1985-1990	Associate, Law Offices of Min & Sohn

1982-1985	Associate, Samil Accounting

Professional Affiliations (Formerly)

Outside Director, POSCO (Board Chairman, Audit Committee Chairman)

Member of the Fiscal Reform Special Committee for Moon Jae In Administration

Member of the Tax Reform Committee for the Ministry of Economy and Finance

Chairman of the Discipline Committee, the Korea Exchange

Member of the Listing Committee, the Korea Exchange

Member of the Audit Review Committee, Financial Supervisory Service

教育背景

1991-1994	Harvard Law School (S.J.D.)
1990-1991	Harvard Law School (LL.M.)
1981-1985	Dongguk University, College of Business and Economics (B.A.)
1978-1987	Seoul National University, College of Law (LL.B.)

资格

1992	Admitted to bar, New York
1984	Certified Public Accountant, Korea

语言

Korean, English, Japanese, German

主要活动

- Treatises in Korean: Tax Law Lectures(23rd ed., 2025), Law of International Taxation (4th ed., 2025), U.S. Corporate Tax Law(1987)

Representative Articles in English:

- Withholding Tax in the Era of BEPS, CIVs and Digital Economy, 103b Cahiers de droit fiscal international (2018)
- Impact of E-Commerce on Allocation of Tax Revenue between Developed and Developing Countries," first published in 18 Tax Notes International 2569 (1999) and updated in 4 Journal of Korean Law 19 (2004)
- Law and Taxation of Corporate Merger and Division in Korea, 3 Journal of Korean Law 1 (2003)
- Instability of the Concept of Dependent Agent Permanent Establishment, 97 Tax Notes 271 (2002)
- A Strategic Approach for Capital Importing Countries under the Arm’s Length's Principle, 18 Tax Notes 677 (1999)

受賞

2012	Order of Service Merit (Red Stripes), Government of the Republic of Korea

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