SHIN & KIM

Tax Disputes

With the taxation authorities recently becoming ever more aggressive and the prosecution indicting more taxpayers pursuant to the Punishment of Tax Offenses Act and the Act on the Aggravated Punishment, the Taxation and Tariff Dispute Team at Shin & Kim has brought the best possible results to our clients by actively developing defense strategies and responding to domestic and international tax disputes such as the claim for reassessment, review of the legality before taxation, filing of objection, application for examination, application for trial in relation to tax and other tax related civil, criminal and constitutional lawsuits through systematic cooperation with experts including CPAs, tax accountants and licensed customs agents.

Key Services

Shin & Kim offers the following services regarding tax appeal:

- Claim for re-assessment
- Review of legality before taxation
- Filing of objection
- Application for examination to the National Tax Service, application for trial to the Tax Tribunal, and application for examination to the Board of Audit and Inspection
- Administrative lawsuits
- Civil lawsuits
- Criminal lawsuits
- Constitutional lawsuits

Experience

- Representation of a company in connection with the cancellation of corporate income tax on gains from the disposal of assets of and shares in an offshore subsidiary
- Representation of an offshore hedge fund in connection with the cancellation of corporate income tax, securities

transaction tax, and application of tax treaty provisions to a transfer of shares to a domestic company

- Representation of a beneficial owner of an offshore hedge fund in connection with the cancellation of corporate income tax
- Representation of a company in its challenge to the rejection of tax reassessment request due to fraudulent accounting
- Representation of a company in connection with the cancellation of VAT imposed on a business transfer
- Representation of a company in connection with the cancellation of corporate income tax due to embezzlement by the representative director and others
- Representation of a company in connection with the cancellation of corporate income tax in relation to an international share swap
- Representation of a company in connection with the cancellation of inheritance tax and gift tax based on the price of a similar sale and purchase case pursuant to the Inheritance Tax and Gift Tax Act
- Representation of a company in connection with the cancellation of acquisition tax for the land acquired prior to the public notice of business operator designation and project approval
- Successful representation of Korea Railroad Corporation in its challenge to the rejection of tax reassessment request worth KRW 900 billion
- Successful representation of National Pension Service in its challenge to the rejection of tax reassessment request worth KRW 76 billion
- Representation of H construction in its request for review of legality regarding taxation of non-business purpose real property
- Representation of H Construction in its corporate income tax appeal worth KRW 13.5 billion
- Successful representation of K company in its challenge to the rejection of tax reassessment request worth KRW 34 billion
- Representation of H company in connection with the cancellation of gift tax due to the scope of Article 41-5 of the Inheritance Tax and Gift Tax Act worth KRW 6.2 billion
- Representation of a company in connection with the cancellation of gift tax worth KRW 9 billion for a major shareholder’s conversion gains and gains from exercising the preemptive right
- Representation of a company in connection with the cancellation of gift tax worth KRW 4 billion based on the increase in the value of shares under comprehensive gift taxation system
- Successful representation of a client in defending against the KRW 76 billion gift tax evasion charge relating to stock gifts pursuant to the Act on the Aggravated Punishment, etc. of Specific Crimes (Taxation)
- Representation of a client in connection with the cancellation of gift tax on convertible bonds and bonds with warrants
- Representation of a client in connection with the cancellation of gift tax imposed on inherited trust shares

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Awards and Rankings

- Ranked Band 1 Law Firm for Tax
  Chambers Asia 2026

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