SHIN & KIM



Choon Cho

Senior Counsel

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Mr. Choon Cho is a senior counsel at Shin & Kim. Mr. Cho's main areas of practice include tax law, administrative law, insurance law, and has been involved in many significant tax, administrative and insurance cases.

Mr. Cho obtained his doctorate from the Graduate School of Law at Seoul National University with a thesis on administrative litigation. Mr. Cho has served as a professor of Civil Law at the Judicial Research and Training Institute, non-standing member of the Central Administrative Appeal Committee, legal counsel for the Ministry of the Interior and Safety and NTS Seoul National Office, director of the Korean Society of Law, member of the Tax Committee of the Korean Bar Association, chairman of the Administrative Law Theory and Practice Society, and vice chairman of the Korea Tax Law Association, and currently serves as a director of the Administrative Law Theory and Practice Society, head of the Tax Community of the Seoul Regional Bar Association, and legal counsel for the International Fiscal Association Korea.

Mr. Cho has handled many lawsuits and advisory cases mainly in the areas of taxation, administration, and insurance, and has been selected as a leading individual in the tax sector by reputable overseas publication media such as Chambers Asia-Pacific.

Professional Career

2022-Present	Legal counsel, Korean Tax Law Association
2021-Present	Legal counsel, International Fiscal Association Korea
2019-2020	Auditor, Korean Administrative Law Association
2018-2020	Vice-chairman, Korean Tax Law Association
2017-2024	Chair, Tax Community of the Seoul Bar Association
2017-2022	Director, Korean Administrative Law & Practice Association

2016-2018	Vice-chairman, Korean Administrative Law Association
2016	Legal Counsel, National Tax Service Seoul Regional Office
2012-2017	Director, Korean Tax Law Association
2012-2018	Non-standing Commissioner, Central Administrative Appeals Commission
2012-2017	Director, Korean Society of Law
2012-2015	Legal Counsel, Jungbu Regional Tax Office of Korea
2010-2018	Member, Tax Law Committee of the Korean Bar Association
2010-2011	Auditor, Korean Tax Law Association
2009-2014	Member of Audit Petition Commission under the Ministry of the Interior and Safety
2009-2010	Advisory Counsel for the Ministry of the Interior and Safety
2009	Lecturer, International tax law and administrative remedy law at Judicial Research &Training Institute
2008	President, KALPA (Korean Administrative Law & Practice Association)
2007-2009	Professor, Judicial Research & Training Institute of the Supreme Court of Korea
2004-2008	Member, Committee for Deliberation on Information Disclosure of BAI
1994-Present	Shin & Kim LLC
1990-1994	Public Prosecutor
1988-1990	Judicial Research & Training Institute of the Supreme Court of Korea

Key Experience

- Represented clients in litigation related to international transactions and tax treaties (e.g. permanent establishment, beneficial owner, and withholding issues).
- Represented clients in litigation regarding rescission of disposition to reject the request for corporate tax correction based on the window dressing accounting.
- Represented the Korean Railway Corporation in filing a lawsuit seeking cancellation of corporate tax correction refusal disposition (requested amount of 900 billion won).
- Represented the National Pension Service in filing a lawsuit seeking cancellation of the securities transaction tax correction refusal disposition (requested amount of 76 billion won).
- Represented clients in litigation seeking cancellation of imposition of gift tax on the increase in value of stocks based on regulations on comprehensive taxation of gifts.
- Represented clients in litigation seeking cancellation of disposition of imposition of gift tax related to convertible bonds, bonds with warrants, etc.
- Represented clients in litigation seeking cancellation of disposition of imposition of gift tax related to stock title trust.

- Represented clients in multiple administrative appeals and litigations against dispositions of administrative agencies such as the Ministry of Health and Welfare, the Ministry of Food and Drug Safety, and the Health Insurance Review and Assessment Service.
- Represented clients in an administrative litigation against administrative dispositions, such as business suspension dispositions against financial institutions.
- Represented clients in administrative litigations against dispositions (e.g. business suspension, disposition of restriction on qualification to participate in bidding, disposition of imposition of penalty points, etc.)
- Represented clients in administrative litigations related to various charges (e.g. infrastructure charges, metropolitan transportation facility charges, development charges, source charges, etc.)
- Advised entities like insurers and reinsurers on various legal matters.
- Represented clients in various insurance-related lawsuits such as directors and officers liability insurance, construction work insurance, etc.

Education

2002-2003	UC Berkeley Law School (Visiting Scholar)
2002	UC Berkeley Law School (LL.M.)
2001	Seoul National University Graduate School of Law (Ph.D.)
1986	Seoul National University Graduate School of Law (LL.M.)
1984	Seoul National University College of Law (LL.B.)

Qualifications

1990	Admitted to bar, Korea

Languages

Korean, English

Professional Activities

- Review of the Corrective Measures by FTC (Journal of Competition, 108th Ed., 2004. 8.)
- Etude Comparee Sur Le Controle De LIllegalite Dans Le Cadre Du Recours Pour Exces De Pouvoirs En France Et Le Contentieux Administratif DAnnulation En Coree (Dissertation of Ph.D., 2001)
- Etude Sur Les Indemnites Des Travaux Publics En France (Thesis of Master of Law, 1986)

Professional Accolades

- "Leading Lawyer" for Tax, Legal Times, 2017, 2019-2024, 2026
- "Leading Individual" for Tax, Chambers Asia, 2011-2022
- "Recommended Lawyer" for Tax, Legal500, 2016-2020
- "Leading Lawyer" for Insurance, Legal Times, 2017, 2019
- "Leading Individual" for Insurance, Chambers Asia, 2015-2016
- "Best Lawyer" for Tax, Lawtimes, 2014

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