SHIN & KIM



Tae-Sang Hwang

Partner

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Mr. Tae-Sang Hwang is a partner at Shin & Kim whose main practice areas are (1) taxation and accounting (national and local taxes, customs duties, accounting standards, etc.), (2) Family and Inheritance (family succession and gift planning, inheritance disputes, divorce, etc.), and (3) real estate transactions.

Mr. Hwang passed the Certified Public Accountant examination in 2007 and practiced tax and accounting at Samil PWC until 2011. Based on this experience, he practices in the areas of tax audit defense, tax appeals, and tax and accounting litigation and advising for conglomerates and public corporations. He is an expert with extensive experience in real estate funds and REIT transactions and has a deep understanding of real estate-related tax civil disputes and local taxes.

As a member of Shin & Kim's Family and Inheritance Practice group, Mr. Hwang is actively engaged in litigation and advising in relation to family succession, inheritance, and gift (planning, tax filings and tax audits, tax appeals and disputes including division and return of inheritance), divorce and real estate transactions.

Professional Career

2014-Present	Shin & Kim LLC
2007-2011	CPA, Samil PricewaterhouseCoopers
	(the Korean member firm of PricewaterhouseCoopers)

Professional Affiliations

2026-Present	Legal Advisor, Korea Agency of Education, Promotion and Information Service in Food, Agriculture, Forestry and Fishery (EPIS)
2024-Present	Member, Financial Instruments Review Committee of the Information & Communication Financial Cooperative
2024-Present	Auditor, Daea Investment Co., Ltd.

2020-Present	Author, the online commentary "Wonju" (on the Local Tax Act, etc.) at Lawnb Co., Ltd.
2023-2026	Auditor, EPIS (Korea Agency of Education, Promotion and Information Service in Food, Agriculture, Forestry and Fisheries), Ministry of Agriculture, Food and Rural Affairs

Key Experience

Tax and Accounting

- Represented major conglomerates in the manufacturing, retail, and financial sectors in large-scale tax audits
- Represented major conglomerates and public corporations and won multiple large-scale tax appeals
- Represented clients and won in multiple claims of refund of property taxes and comprehensive real estate holding taxes by gaining recognition of grounds for justification of suspension of construction
- Represented clients and won in multiple civil disputes between transaction parties over taxation (including a civil dispute over value-added taxes transferred in relation to a construction contract)
- Represented local governments, including the Seoul Metropolitan Government, in a local tax appeal against the imposition of a tobacco excise tax amounting to approximately KRW 200 billion and also won in a relevant criminal case
- Represented a client and won a tax appeal against the imposition of an income tax on the grounds that a person is a non-resident of Korea even with a domestic address if that person is actively engaging in business activities outside Korea and has no basis for living within Korea
- Represented a client and partially won a customs appeal (and obtained a reinvestigation decision) in a case where the validity of a certificate of origin as a requisite for the application of FTA tariffs was challenged
- Reviewed recognition of a construction progress rate under K-IFRS No. 1115 (New IFRS)
- Advised the Ministry of Strategy and Finance, the National Tax Service, and other public corporations on tax and accounting matters

Family and Inheritance

- Conducted succession planning for publicly traded companies
- Conducted inheritance and gift planning of real estate and other properties
- Reviewed preparation of wills, division and return of inheritance, etc.
- Represented an owner family of a listed company and won a tax appeal to cancel gift tax penalties
- Represented clients in litigation involving divorce, division of marital property, claims for consolation money, and related matters

Real Estate and Others

- Represented clients and won in multiple civil disputes involving real estate funds (disputes between beneficiaries, trustees, and trust companies, etc.)
- Advised a client on the simultaneous purchase of office buildings in Washington, U.S., Montreal, Canada and Paris, France
- Advised National Pension Service and others on overseas real estate investments
- Advised clients on the sale and development of offices, hotels, commercial facilities, warehouses, etc. in Korea
- Advised a global IT company on the establishment of a Korean subsidiary, etc.

Education

2019-2020	U.C. Berkeley School of Law (Visiting Scholar)
2011-2014	Yonsei University Law School (J.D., 2014)
2001-2008	Seoul National University, Department of Agricultural Economics (Bachelor's degree in Economics, 2008)

Qualifications

2014	Admitted to bar, Korea
2007	Certified Public Accountant, Korea

Languages

Korean, English, Chinese

Professional Activities

- Online Notes (Framework Act on Local Taxes, Local Tax Act, Local Tax Collection Act), 2018-2020 (Co-author)

Professional Accolades

- "Rising Star" for Tax, Legal Times, 2023 / "Leading Lawyer" for Tax, Legal Times, 2026

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