SHIN & KIM



Seoyoun Cho

Partner

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Mr. Seoyoun Cho is a partner at Shin & Kim, providing legal services in the areas of tax appeals, criminal tax law, international tax, general tax advisory, and inheritance and family business succession.

Mr. Cho graduated from Seoul National University with a degree in Korean History and went on to attend Yonsei University Law School, where he passed the 6th Bar Exam. Before entering the legal profession, he obtained his Certified Public Accountant (CPA) license and worked as a CPA at Samil PwC and EY Han Young. Drawing on this practice, he provides advisory services and litigation representation in tax cases involving accounting issues—including creative accounting and stock valuation—by organically integrating his understanding of tax and accounting with tax law principles.

As a member of Shin & Kim's Tax Group, Mr. Cho represents major corporations and the owner families of both listed and unlisted companies, handling the entire spectrum of tax disputes—from the tax audit stage through pre-assessment review, tax appeals, and administrative litigation. He also handles tax-related civil and criminal litigation and provides advisory services across various tax fields.

Additionally, at Shin & Kim's Future Inheritance Center, he provides tax advisory services to the owner families of listed and unlisted mid-sized companies regarding business succession, inheritance and gift planning, corporate succession, and improvements to corporate governance structures. He also handles inheritance disputes, such as the division of inherited assets and claims for the return of statutory shares. In recognition of this expertise, he was selected as a "Rising Star" in the tax category by Legal Times in 2026 and as the "Best Inheritance Advisor 2026 – Inheritance Advisor of the Year" by Hankyung MONEY.

Professional Career

2025-Present	Legal advisor, Gwangju Main Customs Office
2017-Present	Shin & Kim LLC

2013-2014	CPA, EY Hanyoung Korea
2012	CPA, Samil PricewaterhouseCoopers Korea

Key Experience

Tax Litigation (Tax Tribunal and Administrative Litigation)

- Represented owner families of large conglomerates, public corporation, and listed companies and won multiple tax appeal cases (at the tax tribunal and trial stages)
- Represented a client in a case seeking revocation of a corporate income tax assessment related to an in-kind contribution
- Represented a client in a corporate income tax case on the applicability of tax relief for a factory relocation to a regional area
- Represented clients in numerous corporate income tax cases related to the disallowance of transactions deemed to be for the benefit of a third party
- Provided legal representation in a case on the classification of income and the timing of attribution for damages and late payment penalties related to employer liability
- Represented clients in multiple value-added tax cases involving reward points and common input tax
- Represented and advised a client in the case involving registration license tax related to a trust property (remanded by the Supreme Court)
- Represented clients in multiple gift tax cases involving the issuance of convertible bonds, bona fide public benefit corporation, provision of undue benefits to related parties, and increase in property value after acquisition, etc.

International Taxation and Customs

- Represented clients in multiple international tax cases involving classification of beneficial owners and income, indirect transfers, etc. of multinational corporations
- Represented and advised a client in the case involving customs related to the method of determining taxable value of a multinational corporation
- Represented and advised a client in the case involving fines and notifications (of penalties) for failure to declare overseas financial accounts

Criminal Tax

- Represented a client and won an acquittal in a criminal case involving the issuance of tax invoices containing false information

- Represented clients in criminal cases related to creative accounting at the prosecutorial investigation and trial stages

Inheritance and Business Succession

- Advised owner families of listed and unlisted mid-sized companies on business succession, inheritance, and gift tax planning
- Provided tax advisory services related to corporate succession, corporate spin-offs, and other corporate governance improvements
- Represented clients in numerous lawsuits seeking to overturn inheritance and gift tax assessment decisions at both the tax tribunal and court levels
- Advised and represented clients in inheritance disputes, including the division of inherited assets and claims for the return of statutory shares

Corporate Advisory

- Represented multiple companies in tax audits and advised on general tax issues
- Represented clients in civil litigation and administrative tax disputes related to breaches of representations and warranties in mergers and acquisitions

Education

2014-2017	Yonsei University Law School (J.D.)
2005-2014	Seoul National University, College of Humanities (B.A. in Korean History)

Qualifications

2017	Admitted to bar, Korea
2011	Certified Public Accountant, Korea

Languages

Korean, English

Professional Activities

- Online Commentary on the Act on Restriction of Special Cases Concerning Local Taxation (Co-authored)
- Finance and Tax Forum, Financial Tax Case Law (Jiwon Publishing, 2026) (Co-authored)
- Korean Tax Law Association, Tax Casebook (3) (Parkyoungsa, 2024) (Co-authored)
- International Fiscal Association Korea, International Tax Cases Study (Parkyoungsa, 2024) (Co-authored)
- Chambers Global Practice Guides – Corporate Tax 2024: Korea Chapter (Co-authored)
- Law School Civil Trial Practice Casebook (Law & Order, 2017)

Professional Accolades

- Inheritance Advisor of the Year, Best Inheritance Advisor 2026, Hankyung Money
- "Rising Star" for Tax, Legal Times, 2026

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