



## Hyung-Won Kim

Partner

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Mr. Hyung-Won Kim is a partner in the Litigation Practice Group of Shin & Kim, mainly practicing on administrative law and on tax-related matters.

While working for Korea's Ministry of Economy and Finance ("MOEF"), Mr. Kim led the efforts on various legal amendments and regulations. At the Tax Tribunal, he presided over various tax-appeal cases.

In particular, as a judge of the Daejeon District Court and the Seoul Administrative Court, and as a presiding judge of the Changwon District Court, Mr. Kim presided over various administrative cases on tax disposition, compulsory expropriation, city maintenance & development activities, health/medical issues, labor issues, among others.

Mr. Kim also presided over various trials on criminal, civil, warrant, civil execution, and family law cases. For his exemplary public service, Mr. Kim received Presidential and Ministerial Commendations from the President of the Republic of Korea and from the Minister of Economy and Finance.

## Professional Career

|              |                                                                      |
|--------------|----------------------------------------------------------------------|
| 2024-Present | Arbitrator, Korean Commercial Arbitration Board                      |
| 2020-Present | Shin & Kim LLC                                                       |
| 2020-2023    | Vice President, Council of Tax Lawyers at the Korean Bar Association |
| 2018         | Presiding Judge, Changwon District Court                             |
| 2017         | Judge, Seoul Central District Court                                  |
| 2015         | Judge, Seoul Northern District Court                                 |
| 2014         | Judge, Seoul Administrative Court                                    |
| 2011         | Judge, Pyeongtaek Branch of the Suwon District Court                 |

|           |                                                                                                    |
|-----------|----------------------------------------------------------------------------------------------------|
| 2008      | Judge, Daejeon District Court                                                                      |
| 2006      | Administrative officer, Tax Tribunal (formerly National Tax Tribunal)                              |
| 2002      | Administrative officer, Ministry of Economy and Finance (formerly Ministry of Finance and Economy) |
| 2000-2002 | Judicial Research & Training Institute of the Supreme Court of Korea                               |

#### Professional Affiliations

|      |                                                                                    |
|------|------------------------------------------------------------------------------------|
| 2026 | Member, Administrative Appeals Committee, National Election Commission Secretariat |
| 2025 | Member, Administrative Appeals Committee, Seoul Metropolitan City                  |

## Key Experience

- Represented and won an administrative lawsuit challenging the public announcement of the system marginal price cap for PV power generation
- Represented and won the case of claiming temporary water use fees on behalf of energy companies
- Concluded the appeal process and tax refund on behalf of Construction Company A at the property tax assessment tax trial stage related to land suspended from construction
- Represented a pharmaceutical company and won ruling on the cancellation of suspension of sales of items due to rebate business activities
- Proposed a practical application method to the Korea Customs Service's Examination Policy Division to determine the tax amount without a separate tax settlement procedure after reporting and paying individual consumption tax, for the benefit of Company H, a natural gas export and import company
- Represented and won lawsuit of a public institution against a local government in a case seeking revocation of the designation of a business entity

## Education

|           |                                                           |
|-----------|-----------------------------------------------------------|
| 2007-2012 | Korea University Graduate School of Legal Studies (LL.M.) |
| 1991-1999 | Chung-Ang University Department of Law (LL.B.)            |

## Qualifications

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|------|------------------------|
| 2002 | Admitted to bar, Korea |
|------|------------------------|

## Languages

Korean, English

## Professional Activities

- Research on the other side of the disposition of restriction of eligibility to submit bids (Supreme Court's Jurisdiction Development Foundation, 2017)
- Research on the requirement for duties on right-use fees (Supreme Court's Jurisdiction Development Foundation, 2015)
- Research on the liability for compensation for damage of appraisal experts(including asset appraisers) to third parties (Master's Thesis submitted to the Korea University Graduate School of Legal Studies, 2012)
- Overhauling of consumer-related laws (Ministry of Finance and Economy, 2003) (co-authored)
- Explanation on, and cases of, the Product Liability Act (Korea Consumer Agency, 2002) (co-authored)

## Awards

|      |                                              |
|------|----------------------------------------------|
| 2026 | Thomson Reuters Korea ONJU Award 2025        |
| 2005 | Presidential Commendation                    |
| 2003 | Minister of Economy and Finance Commendation |

## Professional Accolades

- "Leading Lawyer" for Tax, Legal Times, 2021-2025