



Sun Young (Sunny) Kim

Senior Foreign Attorney

TEL +82-2-316-4655
FAX +82-2-756-6226
E-MAIL syokim@shinkim.com

Sunyoung Kim is a senior foreign attorney at Shin & Kim who primarily concentrates on international taxation involving cross-border transactions, global supply chain, international investment structuring, etc. for both in-bound and out-bound.

She started her career in 1997 by joining Deloitte & Touche LLP in New York, and has since developed her career as an international tax specialist. She established the international tax practice at Deloitte Korea. In her more than 20 years of experience, she was with Deloitte New York and Deloitte Korea for 19 years and Kim & Chang Law Firm, the largest law firm in Asia, for 4 years before joining Shin & Kim in 2020. She founded the international tax practice at Shin & Kim and has shown a fast growth in just 2 years.

She is also active in academic associations and currently serving as a director at the Tax Law Association and International Fiscal Association Korea. She served as a chair of International Tax Division of Legislation Committee within the Ministry of Finance and Economy (“MOFE”) for many years contributing her knowledge for the advancement and enhancement of international tax laws of Korea.

Professional Career

2020-Present	International Tax Partner, Shin & Kim LLC
2012-2020	International Tax Partner, Deloitte Anjin LLC
2008-2012	Tax & Finance Foreign Attorney, KIM & CHANG
2004-2007	Tax Director, Deloitte Anjin LLC
1997-2004	International Tax Manager, Deloitte & Touche LLP
1988-1993	Investment and Credit Analyst, BNP Paribas

Professional Affiliations

2019-Present	Local Tax Law Association
2014-Present	Tax Law Association
2012-Present	International Fiscal Association Korea
2017-2019	Member of the National Mid- and Long-Term Tax Policy Committee
2015-2019	MOFE, head of the International Tax division of the Tax Legislation Committee
2014-2018	MOFE, member of the Rulings & Examination Committee
2014-Present	MOFE, Advisor for BEPS Committee
2014-2015	MOFE, served as BEPS advisor and directed the Korean translation of BEPS action plans
2006-2008	MOFE, member of the Earned Income Tax Credit Committee
2004-2005	MOFE, task force team for partnership taxation and tax consolidation regime

Education

2013	Seoul National University, School of Law (Ph.D. in Tax), “Arbitration to Resolve Tax Disputes” as a doctoral thesis
2003	New York University, School of Law (LL.M. in Taxation)
1996	St. John’s University, School of Law (J.D.)
1991	Yonsei University, School of Business (M.B.A. in Financial Accounting)
1987	University of Washington, Foster School of Business (B.A. in Accounting)

Qualifications

1999	AICPA, Maryland
1997	Admitted to bar, New York

Languages

Korean, English

Professional Activities

- IFA 2022 Berlin Congress – Korea Branch Report Subject 2 – Big Data and Tax
- Invest KOREA – Overview of the Tax System in Korea, June 2021
- IFA 2016 Madrid Congress – Korea Branch Report – Dispute resolution procedures in international tax matters
- Tax Treaty Disputes, South Korea Chapter (Cambridge Press, 2015)
- Tax Treaty Application Procedure for Financial Investors (IFA Seminar, Nov. 2012)
- Study on Arbitration as International Tax Dispute Resolution within the Ambit of Mutual Agreement Procedure (Doctoral Thesis, Feb. 2012)
- IFA 2011 Paris Congress – Korea Branch Report: Cross-border business restructuring
- Arbitration as Institution of International Tax Dispute Resolution (IFA, 2010)
- In-Kind Contribution of Properties & Tax Deferral (Ehwa Law Review, 2009)
- Improving the Withholding Procedure (International Fiscal Association Law Review, 2008)

Lectures

- IFA Korea Tax Conference (October 28~29, 2021)
- IFA APAC Region – Presentation on Tax treatment of Virtual assets (July 6, 2021)
- Moderator for YIN Korea and Local Income Tax Seminar (July 3, 2021)
- Lectures International Tax Course at Seoul National University School of Business, CFO Program
- Lectures International Tax at Seoul Bar Association
- Taught International Tax at Deloitte Asia Pacific Learning Programs for many years

Professional Accolades

- “Highly Regarded” for Tax Controversy, ITR World Tax, 2023-2025
- Legal Advisor of the Year - Tax Advice in Chubb’s acquisition of Lina Korea, Money Today Korea Legal Awards, 2022