SHIN & KIM



# Je-Heum Baik

Senior Partner


| | |
|---|---|
| **TEL** | +82-2-316-4052 |
| **FAX** | +82-2-756-6226 |
| **E-MAIL** | jhebaik@shinkim.com |


**Mr. Je-Heum Baik is a senior partner at Shin & Kim, mainly practicing in the areas of tax litigations and tribunals, tax advisory services, tax investigations and customs.**

Mr. Je-Heum Baik has significant experience in litigating corporate tax matters on behalf of financial institutions, large firms and foreign entities. He provides practical and distinguished tax advisory services based on thorough case studies and reviews.

Prior to joining Shin & Kim, Mr. Baik served in various levels of the judiciary for numerous years. Also, during his long career as a tax attorney at the law firm Kim & Chang, Mr. Baik successfully handled prominent tax cases with precedent-setting decisions including the largest tax case in Korea involving KRW 1.7 trillion, accumulating a reputation as the best tax lawyer.

Based on his expertise, Mr. Baik wrote and published the ‘Key Issues of Tax Law I’ and ‘Key Issues of Tax Law II,’ which deal with analysis of important precedents in tax law. He also continuously contributes to the development of the tax law society through active participation in the industry, including as the Chief Training Officer of the Seoul Bar Association’s Tax Training Institute, the Chief Training Officer of the Lawyer Training Institute of the Korean Bar Association, the Chairman of the Tax Law Association and the Chairman of the Korea Local Tax Association.

## Professional Career

| | |
|---|---|
| 2022-Present | Shin & Kim LLC |
| 2004-2022 | Kim & Chang |
| 2004 | Visiting Attorney, Fox Rothschild |
| 2001 | Judge, Seoul District Court |
| 1998-2001 | Judge, Tongyeong Branch, Changwon District Court |

| | |
|---|---|
| 1996-1998 | Judge, Eastern Branch, Seoul District Court |
| 1994-1996 | Judge, Incheon District Court |
| 1991-1994 | Judge Advocate, Republic of Korea Army |
| 1989-1991 | Judicial Research & Training Institute of the Supreme Court of Korea |
| 1987 | Passed the 31st Higher Civil Service Examination |

**Activities**

| | |
|---|---|
| 2025-Present | LAWnB-ONJU OECD Model Tax Convention Lead Author |
| 2024-Present | LAWnB-ONJU Local Tax Special Cases Act Lead Author |
| 2023-Present | Member, National Tax Ruling Committee, Ministry of Economy and Finance |
| 2023-2025 | Customs Judge, Korea Customs Service |
| 2023-2024 | Chairman, International Fiscal Association Korea |
| 2022-Present | Member, Tax Development Deliberation Committee, Ministry of Economy and Finance |
| 2022 | Chairman, Tax Law Association |
| 2020-2021 | Chief Editor, Tax Law Review, Tax Law Association |
| 2019-2022 | Member, Advisory Committee, Korea Institute of Local Finance |
| 2019-2022 | Adjunct Professor, Seoul National University, School of Law |
| 2019-2021 | Member, Committee on Development of Local Tax, Ministry of Interior and Safety |
| 2019-2021 | Chief Training Officer, Lawyer Training Institute, Korean Bar Association |
| 2019-2021 | Chairman, Korea Local Tax Association |
| 2019-2020 | Member, Committee on Development Tax System, Ministry of Economy and Finance |
| 2019-Present | LAWnB-ONJU Customs Law Lead Author |
| 2019-Present | Adjunct Professor, Seoul National University School of Law |
| 2018-Present | Adjunct Professor, Graduate School of Science in Taxation, University of Seoul |
| 2014-Present | Chief Training Officer, Tax Training Institute, Seoul Bar Association |
| 2013-2019 | Auditor, Korea Local Tax Association |
| 2013-2017 | Member, National Tax Ruling Committee, Ministry of Economy and Finance |
| 2013-2016 | Member, Committee on Development Tax System, Ministry of Economy and Finance |
| 2012-2019 | Adjunct Professor, Graduate School of Law, Korea University |
| 2012-2017 | Vice President, Korea Research Society for Customs |
| 2012-2016 | Legal Advisor, Tax and Customs Office, Ministry of Economy and Finance |
| 2012 | MOJ Committee on Judicial Examination |
| 2011-Present | LAWnB-ONJU Adjustment of International Taxes Act Lead Author |
| 2011-Present | Member, NYU Tax Practice Council |

| | |
|---|---|
| 2010-2013 | Tax Training Institute Professor, Seoul Bar Association |
| 2010-Present | Member, Tax Committee, Korean Bar Association |
| 2009-Present | Vice Chairman, Standing Director, Korean Academic Society of Taxation |
| 2009-2011 | Lecturer, Graduate School of Science in Taxation, University of Seoul |
| 2007-2009 | Member, National Tax Review Committee, Jungbu Regional Office, National Tax Service |
| 2007-2014 | Judicial Research & Training Institute Lecturer |
| 2007 | MOJ Committee on Judicial Examination |
| 2006-2021 | Vice Chairman, Standing Director, Tax Law Association of Korea |
| 2006-2010 | Member, International Tax Law Improvement Committee, National Tax Service |
| 2006-2010 | Member, Self Evaluation Committee, National Tax Service |
| 2005-2018 | Lecturer, Graduate School of Law, Seoul National University |

## Key Experience

- Advised on a case involving a review of the legality of a corporate tax before payment regarding the assumption of carryforwards in reverse mergers between domestic banks
- Advised on a corporate tax case on income classification of overseas communication satellite usage fees
- Advised on a corporate tax case regarding the beneficial owner of a multinational company
- Advised on a corporate tax case regarding the deductibility of holdings in a proprietary account for trust property
- Advised on corporate tax and comprehensive income tax cases regarding the income classification of yen swap deposit forward exchange gains
- Advised on a corporate tax case regarding the revaluation and non-listing of a life insurer’s assets
- Advised on a case involving the cancellation of imposition of a corporate tax regarding capital increase with consideration of a multinational air carrier
- Advised on a corporate tax case regarding the right of a foreign bank to collect national taxes
- Advised on a customs duty appeal case on refund of customs duty on raw materials for export by a domestic refinery
- Advised on a customs duty appeal case on quota tariff for a domestic refinery
- Advised on a corporate tax case concerning the inclusion of allowance for bad debts in deductible expenses of a domestic bank.
- Advised on corporate tax litigation and appeal cases on transfer pricing for multinational and domestic companies
- Advised on VAT litigation and appeal cases on the discountability of the mileage points of foreign and domestic companies

## Education

| | |
|---|---|
| 2005 | Seoul National University, Graduate School of Law (Ph.D.) |
| 2004 | Columbia Law School (Visiting Research Fellow) |
| 2003 | New York University School of Law (LL.M. in Taxation) |
| 2002 | Harvard Law School (International Tax Program) |
| 1995 | Yonsei University, Graduate School of Business Administration (MBA) |
| 1994 | Seoul National University, Graduate School of Law (LL.M.) |
| 1988 | Seoul National University, College of Law (LL.B.) |

## Qualifications

| | |
|---|---|
| 2004 | Certified Public Accountants, Illinois |
| 2004 | Admitted to bar, New York |
| 1991 | Admitted to bar, Korea |

## Languages

Korean, English

## Professional Activities

- Chambers Global Practice Guides – Corporate Tax 2024: Korea Chapter (Co-authored)
- Income Classification of the Payment for Overseas Software, Law Review Vol. 14, 2024 (Co-authored)
- Walk in the tax law (Pakyoungsa, 2022)
- Key Issues of Tax Law II (Pakyoungsa, 2021)
- Flaws in Certificate of Origin and Application of Conventional Tariffs under a Free Trade Agreement Vol. 37 No. 1 (2021)
- Taxpayer in Trust Under Trust Law, Seoul Tax Law Review Vol. 26 No. 1 (2020)
- Historical Study on the Structure of International Tax Law and Measures for Improvement, Journal of IFA Korea Vol. 36-2 (2020)

- Key Issues of the Foreign Financial Account Reporting Regime and Measures to Improve, International Tax Review Vol. 1 (2020)
- Constitutional Protection of Marriage and the Housing Tax System, Local Tax Review Vol. 7 No. 3 (2020)
- Taxation Issue of Real Estate Trust in Local Tax Law, BFL Vol. 94 (2019)
- Chambers Global Practice Guides – Corporate Tax 2019: Korea Chapter (Co-authored)
- Chambers Global Practice Guides – Corporate Tax 2018: Korea Chapter (Co-authored)
- Meaning and Basis of Judgment on “Place of Effective Management” under the Corporate Income Tax Law of Korea (JKL Vol. 17 No. 2, 2018)
- Improvement Plan of Withholding Tax System About International Transactions, Journal of IFA Korea Vol. 34-3 (2018)
- Key Issues of Tax Law (Pakyoungsa, 2016)
- Interpretation of Categorized Comprehensive Tax Law Clauses and the Limits Thereof, BFL Vol. 57 (2013)
- The Relationship Between Original Assessment and Subsequent Corrective Assessment Increasing Taxable Income, Case Study on Public Administration Vol. 16-1 (2011)
- Overseas Holding Company and Taxation, Seoul Tax Law Review Vol. 15 No. 2 (2009)
- International Inheritance Taxation and Inheritance Tax Treaty, Seoul Tax Law Review Vol. 13 No. 3 (2007)
- Reasonable Cause for Exemption of Penalty Tax and Interpretation of Tax Law, Special Law Review Vol. 8 (2006)
- Legal Structure of Tax Avoidance by Retaining Income Overseas, Seoul Tax Law Review Vol. 11 No. 2 (2005)
- A Study on Taxation of Controlled Foreign Corporations Doctoral Dissertation, Seoul National University (2005)
- Waiver and Gift Taxation of Subscription Rights, Seoul Tax Law Review Vol. 3 (1997)
- Key States’ Capital Gains Taxation on Stocks, Seoul Tax Law Review Vol. 1 (1995)
- A Study on Capital Gains Tax on Stocks, Yonsei University Master Thesis (1995)
- "Best Lawyer" for Tax, JoongAng Ilbo, Korea In-house Counsel Association, 2023, 2025
- A Study on the Concept and Scope of Capital Gain Taxation, Seoul National University Master Thesis (1994)

## Awards

| | |
|---|---|
| 2019 | President's Commendation |
| 2018 | IFA Korea Tax Scholar Award |
| 2013 | Prime Minister's Commendation |
| 2009 | Tax Law Association Junior Scholar Award |

## Professional Accolades

- "Leading Individual" for Tax, Chambers Asia, 2013-2026 (Band 1)
- "Leading Individual" for Tax, Legal500, 2024-2026
- "Elite Practitioner" for Tax, Asialaw Profiles, 2020, 2023-2026
- "Leading Lawyer" for Tax, Legal Times, 2022-2026
- "Leading Lawyer" for Corporate Tax, Lexology Index, 2019-2025
- "Korea’s Top Lawyers: A-List", Asia Business Law Journal, 2024-2025
- "Highly Regarded, Leading Adviser" for Tax Controversy, ITR World Tax, 2022-2025
- "Best Lawyer" for Tax, JoongAng Ilbo, Korea In-house Counsel Association, 2023, 2025
- "Best Lawyer" for Tax and Customs, Hankyung Business, 2022, 2024
- "Power Advisor" for Inheritance, Hankyung Money, 2023
- "Leading Lawyer" for Tax, Asialaw Profiles, 2017-2018, 2021-2022
- "Best Lawyer" for Tax, Lawtimes, 2022
- "Litigation Star" for Tax, Benchmark Litigation Asia-Pacific, 2020-2021
- "Client Choice Awards" for Tax, Lexology, 2020

---

Copyright SHIN & KIM LLC. All rights reserved.