



## Byungkyoo Kim

Senior Advisor

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Mr. Byungkyoo Kim began his career as a public official by passing the 34th Higher Civil Service Examination (Finance) in 1991 and served at the National Tax Service and then at the Tax and Customs Office of the Ministry of Economy and Finance (formerly the Ministry of Finance and Economy and the Ministry of Finance) in 1994, where he handled tax-related matters as a Grade IV official in the Consumption Tax Division, Head of the Corporate Tax Division, Grade III official in the Property and Excise Tax Division, Director General of the Tax and Customs Office, etc. He also served as a permanent judge at the Tax Tribunal of the Prime Minister's Secretariat, and as a Grade III official in charge of taxation at the Office of the Secretary to the President for Economic and Financial Affairs under the Blue House, serving as a tax specialist. In addition, he gained extensive experience in the public service while serving as Head of HR Division and Training Budget Division at the Ministry of Economy and Finance, Head of the Fiscal Policy Division at the Prime Minister's Secretariat, and the Financial and Economic Attaché at the Korean Embassy in the United Kingdom.

After retiring in October 2019, he worked as an advisor at the tax firm STC, a visiting professor at the Department of Economics at Seoul National University, an outside director of the National Federation of Fisheries Cooperatives and NH Capital, an outside director of Korea Guide Star, a non-profit corporation that monitors non-profit corporations, and a member of the ESG Committee of the Korea National Park Service. In July 2022, he was appointed Deputy Governor for Economic Affairs of Gyeongsangnam-do and served until January 2024, and joined Shin & Kim in October 2024.

## Professional Career

2024-Present	Senior Advisor, Shin & Kim LLC
2022-2023	Deputy Governor for Economic Affairs, Gyeongsangnam-do
2020-2022	Advisor, Tax Firm STC
2018-2019	Director General, Tax and Customs Office, Ministry of Economy and Finance
2017-2018	Grade III official in the Property and Excise Tax Division, Tax and Customs Office, Ministry of Economy and Finance

2015-2017	Permanent Judge, Tax Tribunal, Prime Minister's Secretariat
2012-2015	Minister Counselor, Korean Embassy in the United Kingdom
2011-2012	Head, Corporate Tax Division and the HR Division, Tax Policy Department, Ministry of Economy and Finance
2009-2010	Head, Training Budget Division, Budget Office, Ministry of Economy and Finance
2008	Grade III official, Office of the Senior Secretary to the President for Economic Affairs, Office of the President
2007-2008	Head, Tax Analysis Division, Ministry of Finance and Economy
2004-2006	Dispatched to the European Bank for Reconstruction and Development
2003	Head, Fiscal Policy Division, Prime Minister's Secretariat
2001-2002	Grade IV official, Property and Excise Tax Division and Tax Policy Division, Ministry of Finance and Economy
1994-1997	Grade V official, Tax Policy Division and Corporate Tax Division, Ministry of Finance
1992-1993	Head, VAT Division, Northern Busan Office and Head of Income Tax Division, Seongnam Tax Office
1990	Passed the 34th Higher Civil Service Examination

### Professional Affiliations

2026-Present	Member, Advisory Committee on Performance Evaluation of Tax Incentives, Ministry of Economy and Finance
2025-Present	Member, Audit Advisory Committee, Seoul Metro
2025-Present	Nongovernmental Member, Public Finance Evaluation Committee, Ministry of Economy and Finance
2025-Present	Outside Director, Suhyup Bank
2025-Present	Member, Gyeonggi-do Local Tax Review Committee
2025-Present	Member, Yeongdeungpo-gu Local Tax Review Committee
2022	Member, ESG Committee, Korea National Park Service
2022	Outside Director, NH Capital
2020-2023	Visiting Professor, Seoul National University (Department of Economics)
2020-2022	Outside Director, Korea Guide Star
2020-2022	Outside Director, National Federation of Fisheries Cooperatives

## Key Experience

- Institutional improvement of the deduction for succession to family business
- Institutional improvement of the additional taxation on large shareholders
- Review of the change in the calculation of inheritance tax from taxing the entire estate of a decedent to taxing the

property acquired by an inheritor

- Improvement of the corporate tax to facilitate corporate restructuring
- Institutional improvement for the pre- and post-management of public interest corporations
- Tax support for the change of Nonghyup's holding company
- Institutional improvement of the value-added tax invoicing system
- Transition to a beer and rice wine taxation method based on alcohol volume
- Normalization of the taxation system for e-cigarettes
- Improvement of investment conditions for three mobile carriers by eliminating the telephone tax
- Institutional improvement of the lottery system and enactment of the Lottery Act

## Education

2010-2012	Korea University Graduate School of Law (Ph.D. coursework completed, Administrative Law)
1997-1999	University of Oregon (M.A., Economics)
1983-1990	Yonsei University Department of Economics (B.A.)

## Qualifications

2007	Certified Tax Accountant, Korea
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## Languages

Korean, English