SHIN & KIM



Kyung-Hee Kim

Certified Tax Consultant

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Ms. Kyung-hee Kim is a Korean certified tax consultant at Shin & Kim, mainly practicing in the areas of international tax, corporate tax and tax advice in general, as well as tax audit defense. In particular, grounded in an in-depth understanding of the tax audit practices and tax law interpretation framework of the National Tax Service (NTS), Ms. Kim excels at delivering actionable solutions to complex tax controversies.

During her service at the NTS, Ms. Kim gained extensive experience in tax audits, international taxation, and authoritative tax ruling work across key divisions, including Investigation Bureau 1 of the Seoul Regional Tax Office, the International Tax Bureau, the Tax Collection and Legal Affairs Bureau, and the Corporate Taxation Bureau of the National Tax Service. In particular, while overseeing tax law interpretation at the Tax Law Interpretation Division of the National Tax Service across the areas of the Framework Act on National Taxes, the National Tax Collection Act, corporate income tax, international taxation, and inheritance and gift taxes concerning public-interest corporations, she cultivated deep expertise in jurisprudential analysis and the application of tax laws to intricate tax matters.

Drawing upon this experience, she provides a comprehensive range of tax advisory services, including defending clients in tax audits and filing requests for tax reassessment across diverse industries such as finance, healthcare and biotechnology, real estate, and gaming, as well as advising on major corporate transactions and shifts in equity ownership, related-party transactions, inheritance, gift, and business succession planning for corporate owners and high-net-worth individuals, and asset endowments to and ongoing regulatory compliance of public-interest corporations.

Furthermore, she counsels clients on international taxation—such as reporting foreign financial accounts and foreign trusts, tax matters involving offshore assets including foreign real estate, determination of tax residency status, expatriation tax (exit tax), and cross-border inheritance and gift taxation—and addresses tax challenges arising from emerging transaction structures, such as digital asset transactions and digital- and platform-based business models.

Professional Career

2025-Present	Shin & Kim LLC
2022-2025	Sejong Accounting LLC
2019-2022	Corporate Team, National Tax Basic Team, Statutory Interpretation Division, NTS
2018	Dispatched to the Korean Financial Intelligence Unit (FIU)
2017	Withholding Tax Div., Corporate Taxation Bureau, NTS (prior to the enforcement of taxation of income for religious professions)
2016-2017	Investigation Division, Jeju Tax office, NTS Busan Regional Office
2013-2016	Offshore Tax Evasion Office, International Taxation Office, NTS
2012-2013	Investigation Div. 1, Investigation Bureau 1, NTS Seoul Regional Office
2011-2012	Investigation Division, Geumcheon Tax Office, NTS Seoul Regional Office
2010	Taxpayer Advocate's Office, Geumcheon Tax Office, NTS Seoul Regional Office, Legal Division, NTS
2009-2010	Corporate Tax Division, Songpa Tax Office, NTS Seoul Regional Office
2008-2009	VAT Division, Songpa Tax Office, NTS Seoul Regional Office

External Activities

2022-Present	Visiting Professor, National Tax Officials Training Institute, National Tax Service (Property Tax, Individual Income Tax, and Value-Added Tax)
2023-2024	Member, Special Committee on Agricultural Tax Reform, Presidential Commission on Agriculture, Fisheries and Rural Areas
2025-Present	Columnist, eToday
2025-Present	Member, Review Committee on Improper Subsidy Claims, Ministry of Agriculture, Food and Rural Affairs
2025-Present	Advisory Council Member, The National Unification Advisory Council (NUAC)

Education

2004	Yonsei University (B.B.A.)

Qualifications

2006	Certified Tax Accountant, Korea

Languages

Korean, English

Awards

2020	Commendation from the ministerial level (Premier and Minister of Economy and Finance)
2018	Commendation from the ministerial level (Chairman of the Financial Services Commission)
2010	Commendation from grade 4 institution head
2009	Commendation from grade 2 institution head (Head of the National Tax Officials Training Institute)
2009	Commendation from the institution head (Head of the National Tax Officials Training Institute)

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