



## 卞熙讚

Senior Counsel

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**Mr. Hee-Chan Byun is a senior counsel at Shin & Kim. Mr. Byun's main areas of practice include the areas of taxation, administrative litigation, and environment litigation in relation to environmental violations.**

Mr. Byun began his legal career as a Judge of Seoul Central District Court Uijeongbu Branch in March of 1987. Throughout Mr. Byun's career as a Judge, he served as a Judge in various districts (i.e., Seoul, Tongyoung, Changwon, etc.), a Research Judge in the Supreme Court of Korea, as well as a professor of the Judicial Research & Training Institute. Mr. Byun finished his twenty year service as a Judge in Seoul Central District Court on February, 2008.

While Mr. Byun was a Research Judge, he was part of the Taxation Department and mainly involved in tax litigation. During his time with the Judicial Research & Training Institute, Mr. Byun was professor of tax law and taught, among others, the Introduction to Tax Law for three years. At that time, Mr. Byun was appointed by Taxation Business Society to give lectures on tax litigation courses for pre- licensed tax accountants, and was also the main coordinator for the tax law portion of the National Judicial Examination. In addition, Mr. Byun was the chair of the Criminal Trial Practice at the Judicial Research & Training Institute. Mr. Byun was in charge of examining Criminal Law and Criminal Procedure Law, which are the subjects of the National Judicial Examination.

While serving in Seoul Central District Court, Mr. Byun was the Presiding Judge of the Environment Trial Division and participated in many environmental violation litigations relating to noise, fishing rights, sunshine disturbance, etc.

After starting his legal practice at Shin & Kim, he handled many civil, criminal, and public law cases, including administrative and tax litigation. Especially, he has set new precedents for maritime boundaries on the national base map by accepting and winning in maritime boundary dispute cases between local governments.

## 經歷

2021-Present      Adviser to the Governor, Legal Policy

2019-2021	Member, Government Ethics Committee
2019-2021	Director, Legal Aid Foundation, Korean Bar Association
2018-Present	Member, Pension Committee for Public Servants' Disasters, Ministry of Personnel Management
2016-Present	Arbitrator, Korean Commercial Arbitration Board
2012-2015	Legal Counsel, Jung-gu, Seoul, Korea
2011-2013	Legal Counsel, National Tax Service of Korea
2010-2012	Legal Counsel, Ministry of Public Administration and Security
2008-Present	Shin & Kim LLC
2007-2008	Presiding Judge, Seoul Central District Court
2004-2007	Professor, Judicial Research & Training Institute
2002-2004	Presiding Judge, Changwon District Court
2000-2002	Research Judge, Supreme Court of Korea
1999-2000	Judge, Seoul High Court
1998-1999	Judge, Seoul District Court Uijeongbu Department
1997-1998	Judge, Seoul Family Court
1995-1997	Judge, Seoul District Court
1993-1995	Judge, Seoul Southern District Court
1991-1993	Judge, Changwon District Court Chungmu Department
1989-1991	Judge, Seoul Criminal Court
1987-1989	Judge, Seoul District Court Uijeongbu Department
1985-1987	Judicial Research & Training Institute of the Supreme Court of Korea

## 主な実績

- Represented clients in the largest tax appeal case for a public institution in history (approx. KRW 900 billion in disputed taxes)
- Represented clients in a lawsuit on the method of calculating the VAT exemption rate for the construction of national housing and other buildings together
- Represented clients in a lawsuit seeking revocation of a decision to reject correction of a VAT of approx. KRW 45 billion (whether the subsidies for mobile handsets paid by telecom companies are VAT taxable)
- Represented clients in a lawsuit seeking revocation of a decision to impose a corporate tax of approx. KRW 10 billion
- Represented clients in a lawsuit seeking revocation of a decision to reject correction of a corporate tax of approx. 35 billion

- Represented clients in several maritime boundary dispute cases between local governments

## 学歴

1998-1999	Stanford Law School (Visiting Scholar)
1978-1982	Seoul National University College of Law (LL.B., 1982)

## 資格

1987	Admitted to bar, Korea
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## 言語

Korean, English

## 主な活動

- Given that the farmer pays construction payment, which is a government subsidy by Cheorwon-gun, to the constructor who has done farmland repair work caused by flood damage, shall above construction payment be exempt from Value Added Tax standard of assessment as government subsidy. (Supreme Court of Korea Precedent Commentary Vol. 39, 2001 last half year)
- Relating to life insurance service, shall investigation service which is provided by one who is mainly involved in the business of insurance contract and insurance accident investigation service be exempt from Value Added Tax. (Supreme Court of Korea Precedent Commentary Vol. 35, 2001.6.)
- Golf Membership Card and Non-Profit Asset (Supreme Court of Korea Precedent Commentary Vol. 35, 2001.6.)
- Seoul Metropolitan Area Readjustment Planning Act Article 6
- An Executor (Justice Data, Law of Succession Vol. 78, 1998)

## 外部評価

- "Leading Lawyer" for Tax, Legal Times, 2017, 2019, 2021-2022
- "Recommended Lawyer" for Tax, Legal500, 2018-2020

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