



## 金炯苑

Partner

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Mr. Hyung-Won Kim is a partner in the Litigation Practice Group of Shin & Kim, mainly practicing on administrative law and on tax-related matters.

While working for Korea's Ministry of Economy and Finance ("MOEF"), Mr. Kim led the efforts on various legal amendments and regulations. At the Tax Tribunal, he presided over various tax-appeal cases.

In particular, as a judge of the Daejeon District Court and the Seoul Administrative Court, and as a presiding judge of the Changwon District Court, Mr. Kim presided over various administrative cases on tax disposition, compulsory expropriation, city maintenance & development activities, health/medical issues, labor issues, among others.

Mr. Kim also presided over various trials on criminal, civil, warrant, civil execution, and family law cases. For his exemplary public service, Mr. Kim received Presidential and Ministerial Commendations from the President of the Republic of Korea and from the Minister of Economy and Finance.

## 經歷

2024-Present	Arbitrator, Korean Commercial Arbitration Board
2020-Present	Shin & Kim LLC
2020-2023	Vice President, Council of Tax Lawyers at the Korean Bar Association
2018	Presiding Judge, Changwon District Court
2017	Judge, Seoul Central District Court
2015	Judge, Seoul Northern District Court
2014	Judge, Seoul Administrative Court
2011	Judge, Pyeongtaek Branch of the Suwon District Court

2008	Judge, Daejeon District Court
2006	Administrative officer, Tax Tribunal (formerly National Tax Tribunal)
2002	Administrative officer, Ministry of Economy and Finance (formerly Ministry of Finance and Economy)
2000-2002	Judicial Research & Training Institute of the Supreme Court of Korea

### Professional Affiliations

2026	Member, Administrative Appeals Committee, National Election Commission Secretariat
2025	Member, Administrative Appeals Committee, Seoul Metropolitan City

## 主な実績

- Represented and won an administrative lawsuit challenging the public announcement of the system marginal price cap for PV power generation
- Represented and won the case of claiming temporary water use fees on behalf of energy companies
- Concluded the appeal process and tax refund on behalf of Construction Company A at the property tax assessment tax trial stage related to land suspended from construction
- Represented a pharmaceutical company and won ruling on the cancellation of suspension of sales of items due to rebate business activities
- Proposed a practical application method to the Korea Customs Service's Examination Policy Division to determine the tax amount without a separate tax settlement procedure after reporting and paying individual consumption tax, for the benefit of Company H, a natural gas export and import company
- Represented and won lawsuit of a public institution against a local government in a case seeking revocation of the designation of a business entity

## 学歴

2007-2012	Korea University Graduate School of Legal Studies (LL.M.)
1991-1999	Chung-Ang University Department of Law (LL.B.)

## 資格

2002	Admitted to bar, Korea
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## 言語

Korean, English

## 主な活動

- Research on the other side of the disposition of restriction of eligibility to submit bids (Supreme Court's Jurisdiction Development Foundation, 2017)
- Research on the requirement for duties on right-use fees (Supreme Court's Jurisdiction Development Foundation, 2015)
- Research on the liability for compensation for damage of appraisal experts(including asset appraisers) to third parties (Master's Thesis submitted to the Korea University Graduate School of Legal Studies, 2012)
- Overhauling of consumer-related laws (Ministry of Finance and Economy, 2003) (co-authored)
- Explanation on, and cases of, the Product Liability Act (Korea Consumer Agency, 2002) (co-authored)

## 受賞経歴

2026	Thomson Reuters Korea ONJU Award 2025
2005	Presidential Commendation
2003	Minister of Economy and Finance Commendation

## 外部評価

- "Leading Lawyer" for Tax, Legal Times, 2021-2025