SHIN&KIM 法務法人(有) 世宗



尹焌碩

Partner

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Mr. Junseok Yoon is a partner at Shin & Kim. His main practice areas include tax disputes, tax audits, international taxation, customs, asset management (inheritance and corporate succession), administrative litigation and remedies, and corporate criminal trials.

Before joining Shin & Kim, Mr. Yoon served as a presiding judge and judge at various levels of the court system, gaining extensive experience in all areas of litigation practice, including civil, criminal, administrative, and family law. While serving at the Seoul Administrative Court's Tax Division, Mr. Yoon handled numerous tax cases, and was selected as an author of major legal practice manuals, authoring works such as "Court Practice Essentials: Administrative I & II," "Environmental Trial Practice Guide," and "Administrative Case Judgment Practice."

In addition, Mr. Yoon holds a Master's and Doctorate degree in Tax Law from Seoul National University Graduate School and is an Enrolled Agent (E.A.) in the United States. He authored monographs such as "International Tax Regime" and published over 20 papers on various tax law issues. Based on these research achievements, he received the Grand Prize in the Paper Category of the Hong Jin-Gi Law Research Awards, the Emerging Scholar Award from the International Tax Association, and the Tax Academic Award from the Korea Tax Institute affiliated with the Korean Tax Accountants Association.

経歴

2026-Present	Shin & Kim LLC
2025-2026	Presiding judge, Jeongeup Branch Court, Jeonju District Court
2023-2025	Judge, Seongnam Branch Court, Suwon District Court
2017-2023	Judge, Tongyeong Branch Court, Changwon District Court
2015-2017	Judge, Seoul Administrative Court (Tax Division)
2013-2015	Judge, Seongnam Branch Court, Suwon District Court

2010-2013	Judge Advocate, Republic of Korea Army
2010	Judicial Research & Training Institute of the Supreme Court of Korea

Professional Affiliations

2025-Present	Present Secretary General, International Fiscal Association Korea
2025-2026	Chairman, Buan County Election Committee / Chairman, Buan County Election Broadcast Debate Committee
2023-2024	Chairman, YIN(Young IFA Network), International Fiscal Association Korea
2022-2024	Member, Administrative Subcommittee, Supreme Court of Korea
2019-2020	Member, Judicial Support for Persons with Disabilities Research Team, Supreme Court of Korea
2018-2020	Member, International Norms Research Team, Supreme Court of Korea
2018-2019	Member, Environmental Trial Practice Guide Revision Committee, Supreme Court of Korea

学歴

2019-2020	University of Michigan Law School (Grotius Scholar)
2016-2023	Seoul National University Graduate School of Law (Ph.D., Tax Law)
2007-2016	Seoul National University Graduate School of Law (LL.M., Tax Law)
2002-2007	Seoul National University College of Business (B.B.A., *Summa Cum Laude*)

資格

2020	Enrolled Agent, United States
2010	Admitted to bar, Korea

言語

Korean, English

主な活動

Publications

- International Tax Regime (Gyeongin Culture Publishing, 2025)
- LAWnB Online Commentary: OECD Model Tax Convention (2025, co-authored)
- Court Practice Essentials: Administrative I & II (Judicial Research and Training Institute, 2024, co-authored)
- International Tax Case Law Research (Parkyoungsa, 2024, co-authored)
- 100 Selected Cases of Special Criminal Law (Parkyoungsa, 2022, co-authored)
- Guidelines for Judicial Support for Persons with Disabilities (National Court Administration, 2020, co-authored)
- Environmental Trial Practice Guide (National Court Administration, 2019, co-authored)
- Practical Judgments in Administrative Cases (Judicial Development Foundation, 2016, co-authored)

Papers

[Academic Papers]

- International Tax Avoidance Analyzed through International Regime Theory (Ph.D. Dissertation, Seoul National University Graduate School, 2023)
- A Study on the Recognition of Dispositional Nature in Income Amount Change Notices: Focusing on Individual Issues under the Tax Procedure Act (Master's Thesis, Seoul National University Graduate School, 2016)

[Major Papers]

- Tax Systems related to Private Equity Funds - Focusing on Key Tax Items (BFL, No. 136, 2026)
- Understanding Tax Litigation and Its Subject Matter (Tax Law Research Coordinates 1995–2025: Professor Chang-Hee Lee's Retirement Commemorative Collection, 2026)
- Current Status and Prospects of Financial Income Taxation (Tax Law Research Coordinates 1995–2025: Professor Chang-Hee Lee's Retirement Commemorative Collection, 2026, co-authored)
- Whether Illegality of Grounds for Correction with Increasement Can Be Asserted in the Initial Correction Request Procedure for Tax Returns - Focusing on Supreme Court Decision 2021Du39997 dated June 27, 2024 (Judiciary, Issue 71, 2025)
- Several Issues related to the Interpretation of the Employment Income Clause in Tax Treaties - Focusing on Article 15(2) of the OECD Model Tax Convention (Tax and Accounting Research, Vol. 14, No. 1, 2025)
- A Brief Discussion on a Recent Supreme Court Decision Regarding the Interpretation of Individual Tax Law Provisions governing Transactions with Related Parties (Foreign Law Review, Vol. 49, No. 1, 2025)
- Review of Income Tax Cases in 2024 (Tax Law Review, Vol. 31, No. 1, 2025)
- Global Minimum Tax and Tax Competition - Focusing on the Structural Limitations of the Global Minimum Tax and the Potential Violation of Tax Treaties by the Income Inclusion Supplement Rule (Tax Law Review, Vol. 30, No. 3,

2024)

- Burden of Proof regarding Dual Residency Status (International Tax Case Law Research, 2024)
- Whether Royalties for the Use of Unregistered Domestic Patents Constitute Domestic-Source Income (International Tax Case Law Research, 2024)
- International Tax Order and Hegemonic Powers - Focusing on the Role and Influence of the United States as a Hegemonic Power (Judiciary, Vol. 65, 2023)
- The Role of the OECD as a Community of Shared Understanding and Its Development Challenges (Journal of Tax Law Studies, Vol. 39, No. 3, 2023)
- Customs Valuation Issues regarding Goods Additionally Supplied without Payment, equivalent to a Certain Percentage of Annual Purchase Volume - Focusing on Supreme Court Decision 2018Du47714 dated November 17, 2022 (Tax Law Review, Vol. 29, No. 3, 2023)
- A Game-Theoretic Analysis of the Process for Resolving International Double Taxation Issues (Tax Law Review, Vol. 28, No. 3, 2022)
- Foreign Tax Credit Issue for Interest Attributable to Permanent Establishments of Foreign Corporations (Journal of Taxation Studies, Vol. 38, No. 2, 2022)
- Calculation of the “Total Amount Including Supply Value” under Article 8-2(1) of the Act on the Aggravated Punishment of Specific Crimes (100 Selected Cases of Special Criminal Law, 2022)
- Review of Local Tax Cases in 2020 (Local Tax Journal, Vol. 8, No. 1, 2021)
- Regarding Affirmative Action under the Act on the Prohibition of Discrimination against Persons with Disabilities and Remedy against Infringement of Their Rights - Focusing on Analysis of Previous Court Decisions and Future Issues (Judiciary, Issue 60, 2020)
- Withholding Tax on Domestic-Source Income of Foreign Corporations - Focusing on Appeal Methods (Journal of Taxation Studies, Vol. 33, No. 3, 2017)
- Requirements for Exemption from Real Estate Acquisition Tax for Religious Corporations - Supreme Court Decision 2014Du557 dated September 15, 2015 (Administrative Case Law Research, Vol. 22-1, 2017)
- A Study on Methods of Appealing Income Amount Adjustment Notices (Judicial Review, Vol. 63, 2016)
- A Law and Economics Study on Judges’ Methods of Legal Interpretation in Tax Litigation - Focusing on the Relationship Between the Initial Assessment and Correction with Increasement (Journal of Law and Economics, Vol. 12, No. 2, 2015)

受賞経歴

2026	The 14th Tax Academic Award Paper Prize from the Korea Institute of Taxation affiliated with the Korean Association of Certified Tax Accountants
2023	The Grand Prize, Paper Category, the 8th Jin-Gi Hong Law Research Awards
2023	Excellence Award, Customs Valuation Case Commentary Contest, Customs Valuation & Classification Institute

2022 YIN Award, International Fiscal Association Korea

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