



## 李강

Associate

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Mr. Kang Lee is an associate at Shin & Kim, where he focuses on tax advisory and dispute resolution, drawing on his prior experience as a certified public accountant.

Mr. Lee advises on a broad range of tax matters, including general tax advisory, tax audit defense, tax appeals, and litigation. Based on his experience in tax disputes, he also provides pre-emptive tax diagnostic services to assist clients in preparing for tax audits. In addition, he advises on tax risk management through contract interpretation and the application of tax law principles. He also has experience in internal investigations arising from tax audits, including matters involving corporate misconduct.

He further advises on inheritance and wealth management matters, including inheritance tax planning and business succession, based on his experience in a research project on inheritance acquisition tax commissioned by the Ministry of Economy and Finance.

In addition, drawing on his prior experience in external audit practice as a certified public accountant, Mr. Lee handles advisory and litigation matters relating to audit-related liability, including claims arising from alleged audit deficiencies.

## 経歴

2026-Present	Shin & Kim LLC
2022-2025	Lee & Ko
2017-2019	Ernst & Young

## 主な実績

## [Litigation]

- (Tax) Successfully represented an OEM manufacturer in a dispute concerning local tax reductions for industrial cluster facilities under Article 58-2 of the Act on Restriction on Special Cases Concerning Local Taxation. The key issue was whether an OEM manufacturer without its own production facilities could satisfy the requirements for tax reduction where it effectively bore all raw material costs on its own account. Despite conflicting lower court decisions, full wins were secured at both first and second instance, resulting in the cancellation of approximately KRW 1.4 billion in tax assessments.
- (Tax) In a case concerning corporate tax reduction for foreign investment under Article 121-2 of the Act on Restriction on Special Cases Concerning Taxation, successfully obtained an allowance decision in a pre-assessment review, thereby preventing corporate tax imposition of approximately KRW 3.5 billion in advance.
- (Tax) In a dispute involving seven savings banks concerning the timing of deductibility of deposit insurance premiums, a more favorable economic outcome than a full favorable judgment was achieved, resulting in the cancellation of approximately KRW 3 billion in tax assessments.
- (Tax) In a case concerning whether property held under a title trust should be excluded from the taxable estate, secured a full win at first instance, resulting in the cancellation of approximately KRW 5 billion in tax assessments.
- (Tax) Represented the client in litigation challenging the denial of a tax correction involving approximately KRW 134 billion, securing a partial cancellation of approximately KRW 4.4 billion at first instance in relation to the investment tax credit for productivity enhancement facilities.
- (Tax) In a case concerning the valuation of gifted property, obtained recognition of errors by the tax authority and secured an ex officio reduction in the assessed tax.
- (Tax) Through a sophisticated legal argument on justifiable grounds for exemption from penalties, obtained the tax authority's agreement and reached a negotiated adjustment resulting in the cancellation of penalties.
- (Customs/Civil) Represented eight domestic duty-free operators in litigation seeking the return of unjust enrichment in connection with customs bonded shop license fees involving approximately KRW 50 billion, where the key issue was the definition of "sales" as the basis for calculating such fees.
- (General Civil) Represented the plaintiff in a loan claim dispute involving approximately KRW 40 billion, securing a full favorable judgment affirmed by the Supreme Court (Supreme Court Decision 2024Da233632), with key issues including the debtor's mental capacity and the statute of limitations.
- (Audit Liability/Civil) Represented a major domestic accounting firm in litigation brought by an investor seeking damages under the Financial Investment Services and Capital Markets Act, involving approximately KRW 6.5 billion, where the key issue was the appropriateness of external confirmation procedures with financial institutions.
- (Audit Liability/Civil) Represented a major accounting firm in damages litigation concerning whether its audit procedures were inappropriate.

## [Advisory]

- Advised Samsung and SK Group on various tax matters.

- Advised on local tax issues relating to a securities firm's training institute, successfully preventing tax assessment at the district office level.
- Advised on a VAT dispute in connection with an intercompany real estate transaction, successfully resolving the matter at the advisory stage.
- Advised on the classification of income under applicable tax treaties in relation to gains from cryptocurrency transactions by non-residents.
- Advised on the characterization of transactions involving the transfer of royalty receivables under applicable tax treaties and domestic tax laws.
- Advised on a research project concerning legislative amendments to the Inheritance Tax and Gift Tax Act, including the introduction of an inheritance acquisition tax regime.
- Advised a major domestic accounting firm on restructuring matters.
- Advised high-net-worth individuals on inheritance tax planning strategies.
- Advised corporate acquirers on the review of internal control systems.
- Advised on internal investigations into employee embezzlement cases arising from tax audits.

## 学歴

2019-2022	Sogang University Law School (J.D.)
2009-2019	Yonsei University, School of Business Administration (B.B.A.)

## 資格

2022	Admitted to Bar, Korea
2016	Certified Public Accountant, Korea

## 言語

Korean, English

## 主な活動

- International Tax Case Law Studies, Parkyoungsa (co-author; editorial board member, 2024)

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