SHIN&KIM 韓国世宗律师事务所



金琦明

Advisor

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Mr. Kimyung Kim is an expert who has accumulated knowledge and practical experience in local taxes while working for the Ministry of Public Administration and Security, the Supreme Court, the Autonomous Decentralization Committee, and Gwangmyeong City Hall for about 28 years.

In particular, he conducted various Interpretation of laws and system improvements in the acquisition tax team of the Ministry of Public Administration and Security and he led the revision of local tax-related laws and the enactment of local tax collection laws in the legal team, and served as a tax investigator at the Supreme Court.

He also directly experienced practices such as local taxes at Gwangmyeong City Hall, lectured on local taxes at various institutions such as the Local Autonomy Human Resources Development Institute and the Local Tax Research Institute, and wrote books on the Framework Act on Local Taxes.

Based on his experience and expertise above, he works in the fields of tax disobedience and tax case advice at Shin & Kim.

工作经历

2024-Present	Shin & Kim LLC
2023	Real Estate Tax Division, Ministry of Public Administration and Security
2022	Tax investigator, Supreme Court
2020	Local Tax Informatization division, Ministry of Public Administration and Security
2018	Fiscal Decentralization Division, Presidential Committee on Autonomous Decentralization
2015	General administration of legislation, Local Tax Policy Division, Ministry of Public Administration and Security
2014	Local Tax Operations Division, Ministry of Public Administration and Security (Improvement and

	operation of the local resource facility tax system)
2010	Local Tax Operations Division, Ministry of Public Administration and Security (Improvement and operation of the acquisition tax, registration and license tax, etc.)
2008	Office of the Inspector General, Ministry of Government Administration and Home Affairs
1995	Tax Division and Collection Division, Gwangmyeong City Hall

Professional Affiliations

2026	Lecturer on Local Taxation, Local Government Officials Development Institute, Ministry of the Interior and Safety
2024-2026	Local tax counselor, Korea Institute of Local Finance
2023	Member, Gyeonggi-do Local Tax Estimation Committee

主要业绩

- Advised on the supplementation of the acquisition tax market price recognition system
- Advised on the clarification of tax obligations for mobile taxable goods
- Advised on the rationalization of the tax base for trust property
- Advised on the preparation of the Acquisition Tax Operation Manual for Reconstruction
- Advised on the introduction of car cleaning facilities and yacht membership subject to acquisition tax
- Advised on the enactment of the Local Tax Collection laws
- Advised on the systematization of acquisition taxes to be imposed on gifts subject to charges and the redistribution of inheritance
- Advised on policy to increase tax rates for registration and license tax (license fee) and regional development tax (thermal and nuclear power generation)
- Advised on the establishment of an administrative system for the management of local tax offenses
- Advised on the introduction of a local tax data management system
- Advised on the introduction of an administrative system for the supervision of local tax operations
- Advised on the introduction of an administrative system for the support for local tax appeals

教育背景

2018-2020	Yonsei University Graduate School of Law (Master of tax law)
1989-1996	Kyung Hee University Department of Forestry

语言

Korean, English

主要活动

- Understanding and Practice of the Framework Act on Local Taxes (2025)
- Understanding the Framework Act on Local Taxes (2023)
- A Study on the Reform of the Local Tax Relief System (2020)

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