



Jay SHIM

Senior Foreign Attorney

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With 30 years of working experiences in U.S., Europe, Russia and Korea, Jay Shim co-leads the tax practice at Lee & Ko and advises clients on tax advisory, tax audits, tax appeals and tax litigation matters. Jay also works closely with the firm's corporate practice on international infrastructure projects and early-stage natural resources development projects and has expertise in the areas of overseas investment, energy and natural resources, and offshore fund formation. For over 15 years, Mr. Shim has been recognized as a "leading individual" in Chambers Asia, "influential figure" in Tax Directors Handbook, "highly acclaimed" tax expert in The Asia Pacific Legal 500, "among 850 lawyers selected" in Who's Who Legal, "winner" in Client Choice 2015, "External Counsel of the Year 2013" by Asian-Mena Counsel, and "leading tax expert" in the Comprehensive Guide to the World's Leading Tax Firms.

In addition, Mr. Shim has served on several expert panels established by the National Tax Service and the Ministry of Strategy and Finance on matters dealing with procedures and policies affecting foreign companies doing business in Korea and foreign owned Korean companies, including assisting the Ministry of Strategy and Finance draft tax laws and regulations relating to controlled foreign corporations, advance tax treaty clearance, partnership taxation and transfer pricing.

Mr. Shim is a member of the International Bar Association, the International Fiscal Association, the American Bar Association and the Inter-Pacific Bar Association. He also serves as Co-Chair, Taxation Committee, American Chamber of Commerce in Korea.

Education

1993	Boston University School of Law - LL.M
1988	Boston College Law School - J.D
1984	Hampshire College - B.A

Work Experience

2012-Present	Lee & Ko
2008-2012	Kim & Chang
2005-2008	Yulchon
2002-2005	PwC Samil
1999-2002	Andersen, Los Angeles/Moscow
1989-1999	PwC, New York/Moscow

AREAS OF PRACTICE

Energy – Natural Resources
Outbound Investment
Russia · Ukraine · CIS
International Tax
Private Equity
Transfer Pricing

Admissions

Passed bar, New York (1991)
Admitted to bar, Massachusetts(1988)

Languages

English, Korean and Russian (Basic)

Awards and Recognitions

2022	Ranked Lawyer in Chambers Asia-Pacific
2022	“Distinguished Practitioner (2022)” in the practice area of “Tax” by Asialaw Leading Lawyers
2021	Litigation Star for Tax Disputes in Benchmark Litigation Asia-Pacific 2021 Edition
2021	Ranked Lawyer in Chambers Asia-Pacific 2021 Guide

Publications / Presentations / ETC

- Korea's 2017 Tax Amendments Seek to Reinvigorate the Economy (Tax Planning International - Asia Pacific Focus, March 2017)
- Korean Supreme Court Issues Royalty Withholding Tax Decision (Tax Planning International Review, January, 2015)
- Notable Changes in Korean Tax Law for 2014 (International Tax Review, March, 2014)

