

# Ted Tae-Gyung KIM

Tax Partner / Tax Attorney - C.P.A.

TEL +82-2-2191-3246  
FAX +82-2-772-4001/2  
E-MAIL Ted.kim@leeko.com



---

Ted Tae-Gyung Kim is a leading partner in the Tax Practice Group of Lee & Ko. He has extensive experiences for more than 27 years in providing various international tax and transfer pricing consulting services for global companies.

Before joining Lee & Ko in 2012, he worked for PricewaterhouseCoopers (“PwC”) and Deloitte for more than 20 years including two years of practice with the international tax service group at PwC New York in relation to major multi-national enterprises.

Mr. Kim has extensive experience in the international tax and transfer pricing area and served various multinational companies by advising them on domestic & international tax consulting, tax audit defense, tax appeal, transfer pricing, tax ruling, etc. He has been involved in various tax consulting and tax audit & dispute resolution cases with major multinational companies. Especially, he is the co-author of “International Taxation in Korea”, “Understanding on US Tax Law” and “US Tax Law – Transfer Pricing Rule” and has a lot of experiences in tax consulting on international transactions and foreign investment & overseas investment. Mr. Kim has also been experienced in providing various Transfer Pricing, APA and MAP services as a leading expert in the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project and global transfer pricing.

He is the cross-border M&A expert as a co-author of “The Real Deal – Cross-Border M&A and PMI” and is also recognized as an expert in the Inheritance and Gift Tax Law as a co-author of “Practice of Capital Gains·Inheritance·Gift Tax”.

Mr. Kim has provided cross-border tax and legal advices on various overseas alternative investments made by the Korean institutional investors. He has also assisted various foreign funds in registering with the Financial Supervisory Service in Korea.

Mr. Kim is the US tax expert in providing the consulting services regarding Foreign Account Tax Compliance Act (FATCA) and the Report of Bank and Financial Accounts (FBAR). He has led most of the major FATCA consulting projects in Korea including the Korean Bank Association, the Life Insurance Association, etc. He also provides the consulting services regarding the US individual income tax compliance services, FBAR filing and Offshore Voluntary Disclosure Program (OVDP), etc.

Mr. Kim has completed Ph.D course in the Law School of Sungkyunkwan Univeristy and received master’s degree in taxation from the University of Seoul and his B.A. in business administration from the Sogang University. He is a member of the International Fiscal Association (IFA), the Study Group of Special Tax Cases of the Supreme Court of Korea, the Financial

Tax Forum and Korea Tax Research Forum. He is also a member of the Korean Institute of Certified Public Accountants and the Korean Association of Certified Tax Accountants.

## EDUCATION

2017	Sungkyunkwan University, Ph.D Course Completed in the School of Law
2015	University of Seoul, Master in Tax in the School of Taxation
1997	U.S. C.P.A. Examination passed (in California)
1991	C.P.A. Examination passed
1990	Sogang University – B.A. in Business Administration

## WORK EXPERIENCE

2012-Present	Lee & Ko Member of International Fiscal Association(IFA), Director of IFA Korea Vice Chairman of Korea Tax Research Forum Member of the Study Group on Special Litigation Issues of the Supreme Court of Korea
2008-2012	Deloitte Anjin LLC
2000-2002	PwC New York
1991-2008	Samil PwC

## AREAS OF PRACTICE

International Tax	Transfer Pricing	NTS Appeal/Tax Tribunal Appeal
Tax Audit Defense and Pre-tax Audit Review	Finance Tax	Private Equity
Foreign Investment	Outbound Investment	Mergers & Acquisitions

## ADMISSIONS

US C.P.A.: 1997  
Member of Korean C.P.A.: 1995  
Member of Certified Tax Accountant: 1995

## LANGUAGES

Korean and English

## **PUBLICATIONS AND PRESENTATIONS**

### **[Books Published]**

- Co-author of “International Taxation in Korea” (Samil Infomine, 2019)
- Co-author of “Vietnam Tax Law” (Samil Infomine, 2019)
- Co-author of “Practice of Capital Gain Tax, Inheritance & Gift Tax” (Duzon Techwill, 2019)
- Co-author of “Business Taxes in Korea” (Younghwa Josetongram, 2018)
- Co-author of “The Real Deal-cross-Border M&A and PMI”(Samil Infomine, 2015)
- Co-author of “US Tax Law - Transfer Pricing Regulation”(Josetongram Co., Ltd., 2012)
- Co-author of “Understanding on US Tax Law”(Samil Informine, May 2011)
- Co-translator of “OECD - Report on the attribution of profits to permanent establishments, Part III Enterprises Carrying on Global Trading of Financial Instruments” (September 2007)

### **[Publications]**

- Author of “Investment Funds” for Republic of Korea (Cahiers de droit fiscal international, International Fiscal Association, 2019 London Congress)
- Author of “Key International Tax Law Amendments in the Draft 2019 Tax Revision Bill” in Legal 500 (2019)
- Author of “Tax Transparency and Disclosure in Korea” Bulletin for International Taxation, 2018 IFA Seoul Congress Special Issue by IBFD, (2018. 9)
- Author of “The practical protection of taxpayers’ fundamental rights” for Republic of Korea (Cahiers de droit fiscal international, International Fiscal Association, 2015 Basel Congress)
- Author of “Issues on the Inter-governmental Agreement on Automatic Exchange of Financial Account Information between Korea and the United states in line with the Foreign Account tax Compliance Act” (Ewha Law, Journal, vol.20, no.1, 2015.9)
- Author of “Issues on the Report of Foreign Bank and Financial Accounts and the Inter-governmental Agreement on Automatic Exchange of Financial Account Information between Korea and U.S.A. in line with the Foreign Account Tax Compliance Act” (University of Seoul, Master in Tax, 2015)
- Co-author of “Getting The Deal Through – Transfer Pricing 2014” (2014)

### **[Presentations]**

- Panelist on “Recent court decisions and tax law amendments relating to beneficial ownership and application of tax treaty” in the Korea Tax Conference co-hosted IFA Korea, Lee & Ko and other 5 Korean law firms and accounting firms (October 2019)
- Speaker on “Update on Major Vietnamese Tax Law, OECD/G20 BEPS and Korea-Vietnam Transfer Pricing Rule” (October 2019)
- Panelist on “Diverted Profit Tax & Other Unilateral BEPS Measures” in the INFA Korea’s International Conference 2019 hosted by IFA Korea, Ministry of Trade, Industry and Energy(MOTIE) and Korea International Trade Association(KITA) and Tax Executive Institute(TEI) (May 2019)
- Panelist on “Recent International Tax Issues and Tax Law Revisions relating to International Tax” In the Recent International Tax Issues and Trend Seminar” co-hosted by Lee & Ko and Tomson Reuters (April 2019)
- Panelist on “update on Issues relating to Tax Audit, Customs Audit and Transfer Pricing” In the Recent International Tax Issues and Trend Seminar” co-hosted by Lee & Ko and Thomson Reuters (April 2019)
- Panelist on “Channeling Investments into Korea – The Tax Consideration” International Tax Review, 13th Asia Tax Forum 2018 (Singapore, 2018)
- Panelist on “Tax Status and Attribution of Income of Foreign Entity”, in the Conference hosted by International Fiscal Association Korea (October 2017)

- Panelist on “Transparency and Information Exchange: Focus on FATCA and CRS” and “Interest Deduction and Earnings-stripping Rules: Impact on Debt-push-down Strategy and Interactions of Actions 2&7 and 4&9” in the AFA Asia Pacific Regional Tax Conference 2017(ITC Maurya, New Delhi, India)
- Panelist on “Korea’s Policy Direction on TP Documentation” of the Seminar on 『Recent Development in TP Documentation and CbC Reporting』 Joint International Tax Conference of IFA Korea-OECD Korea Policy Centre
- Speaker on “2015 Proposed Amendment of Tax Law Having Impact on Multi-national Enterprises” in Korea Tax & Customs Workshop held by the French Korean Chamber of Commerce and Industry (October 2015)
- Panelist on “Recent tax audit and customs trends in Korea” in Korea Tax & Customs Conference (September 2015)
- Interview with Coree Affaires Magazine on “Tax Audit”(Coree Affaires, August 2015)
- Speaker on “Strategies for Tax Audit” in the Korea Tax & Customs Workshop held by the French Korean Chamber of Commerce and Industry (July 2015)
- Panelist on “Impact and Taxation Strategy on the Introduction of U.S. FATCA” in the special symposium for international tax of the Institute of Korea Tax Research Forum.
- Speaker on “Legal Issues of the FATCA” in the Financial Tax Forum (May 2014)
- Speaker on “Allocation of Head Office Expenses and Management Service Fee” in EUCCK Taxation Regular Meetings (June 2012)
- Speaker on “Korea’s New Procedural Requirements for Securing Double Tax Treaty Benefits” in Deloitte’s Debrief Webcast (May 2012)
- Speaker on “U.S. Foreign Account Tax Compliance Act (FATCA)” at seminars for the Korea Federation of Banks and the Korea Financial Investment Association (March 2012)
- Speaker/Panelist on latest development in the beneficial ownership and treaty shopping; strategies for successfully defending tax audit (“What you need to know”) (November 2011)
- Speaker/Panelist on “Inter-company service fee and recent tax changes impacting financial services industry” in Korea Tax Conference (Seoul) (November 2010)
- Speaker/Panelist on international tax issues such as anti-avoidance in Asia-Pacific in FI Tax Forum (Hong Kong) (December 2008, 2009 and 2010)
- Speaker on “Taxation Issues for Hedge Fund in Korea” in Hedge Fund Conference 2007 – Post-Conference Master Class (Hong Kong) (December 2007)