



## TAE HYOUNG KIM

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CPA Licensed in US

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### Biography

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Tae Hyoung Kim is a certified public accountant in the US (Maine) at Yoon & Yang LLC, and his main practice area is international taxation and transfer pricing advice for domestic and foreign multinational enterprises. He worked as a CPA in the Global Transfer Price Services Team at KPMG Samjong's Tax Division, dealing with various projects including establishment of global transfer pricing policies, support for mutual agreement procedures and advance pricing arrangements, tax due diligence and tax risk diagnosis, support for tax audit and tax appeal. After joining Yoon & Yang LLC, he has provided comprehensive services for numerous multinational enterprises' international taxation and transfer pricing matters including the BEPS project related advice, transfer pricing policy setup, and transfer pricing audit support.

### Education

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- 2019 Korea University, Graduate School of Law (Taxation Law), LL.M.
- 2010 University of Illinois at Urbana-Champaign, Finance, B.A.

### Experience

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- 2015\_present CPA Licensed in US, Yoon & Yang LLC
- 2019\_present Director of Young International Fiscal Association Network (YIN) Korea
- 2019\_present Member of Korea Tax Research Forum
- 2016\_present Member of International Fiscal Association Korea
- 2016 Passed the United States Enrolled Agent Examination (IRS)
- 2014 Passed the United States Certified Accountant Examination (Maine)
- 2010\_15 Supervising Senior, Global Transfer Pricing Services Team, KPMG Samjong Accounting Corp.

## Publications

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### [Book]

- Tax Practice Research 2, Yoon & Yang LLC Tax Practice Group (Co-Author, 2018)

### [Dissertations]

- Study on Recent Global Development of Countering Harmful Tax Practices – Focusing on the BEPS Project’s Recommendations and European Commission’s State Aid Investigation, International Fiscal Association Korea Tax Journal Vol. 34-3 (2018)
- Study on the Transfer Pricing Taxation of Multinational Enterprises’ International Intra-Group Services, Korea University Thesis for the Master’s Degree in Taxation Law (2019)
- Case Study on the Determination of the Retroactive Adjustments’ Transaction Value from Related Parties’ Transfer Pricing Transactions for the Customs Valuation – Focusing on the Court of Justice of the EU Case C529/16, Customs Valuation & Classification Institute’s Juridical Precedent Interpretation Contest (Co-Author, 2019)
- Study on the Method and Benefits of the Transfer Pricing Documentation Preparation for the Assessment of Imported Goods’ Customs Value, Customs Valuation & Classification Institute’s Customs Valuation Research Contest (Co-Author, 2019)
- Study on the Transfer Pricing Taxation of Multinational Enterprises’ Intra-Group Services – Focusing on the Low Value-Adding Services, International Fiscal Association Korea Tax Journal Vol. 35-4 (2019)

## Representative Matters

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### [Transfer Pricing Advice]

- Advised transfer pricing related tax audit for Y Co (automotive parts), A Co (inspection service), K Co (equipment), N Co (health functional food), B Co (finance), K Co (freight forwarding), R Co (finance), and S Co (industrial parts)
- Supported transfer pricing related administrative litigation for M Co (chemical)
- Advised transfer pricing related revised tax return for S Co (automotive parts) and T Co (shoes)
- Advised H Co (steel), H Co (fiber), and H Co (automotive parts)’s Korea-China, H Co (tires), C Co (wholesale), and H Co (industrial equipment)’s Korea-U.S. mutual agreement procedures and advance pricing arrangements
- Advised transfer pricing related due diligence for M&A of acquirer S Co (telecom) in Korea - H Co (semiconductors) in Korea, acquirer S Co (semiconductors) in Korea - I Co (semiconductors) in Italy, and acquirer S Co (semiconductors) in Korea - L Co (semiconductors) in the U.S.
- Advised transfer pricing policy establishment for C Co (cosmetics), N Co (health functional food), L Co (electronics parts), K Co (smelting), A Co (military supplies), S Co (automotive parts), I Co (medial instruments), L Co (apparel), P Co (industrial parts), H Co (automotive parts), S Co (semiconductors), C Co (freight forwarding), S Co (automotive parts), S Co (industrial parts), and K Co (industrial equipment)
- Advised transfer pricing documentation (including BEPS reports) preparation for S Co (reinsurance), L Co (automotive parts), L Co (apparel), S Co (trading), C Co (cosmetics), N Co (health functional food), L Co (electronics parts), P Co (industrial parts), S Co (semiconductors), T Co (shoes), H Co (automotive parts), N Co (game), K Co (automotive), H Co (trading), S Co (plywood), A Co (pharmaceutical), M Co (industrial equipment), C Co (chemical), S Co (semiconductors), S Co (semiconductors), W Co (automotive parts), T Co (steel), S Co (industrial parts), K Co (freight forwarding), H Co (electronics), A Co (chemical), B Co

(information communication), D Co (industrial equipment), L Co (industrial equipment), G Co (engineering), L Co (household appliances)

- Advised transfer pricing regulation for B Co (household appliances), K Co (card), N Co (bank), S Co (electronics parts), S Co (food), S Co (automotive parts), L Co (healthcare)
- Advised domestic related party transactions' market prices based on the Corporate Tax Act's unfair act calculation denial system for C Co (cosmetics), L Co (electronics parts), and K Co (smelting)
- Advised an overseas related party's share valuation for S Co (oil)
- Advised a holding company's shared service center establishment for H Co (tires)
- Advised management service fees for H Co (mining) and D Co (industrial equipment)

#### [General Tax Advice]

- Advised on tax implications of a permanent establishment for G Co (game)
- Advised on withholding tax implications for T Co (technology service)
- Advised on tax implications of an export agent for F Co (electronic equipment)
- Advised on tax implications of a permanent establishment and withholding tax for I Co (advertisement)
- Advised on withholding tax implications and foreign currency transaction for L Co (automotive parts)
- Advised on tax implications of a permanent establishment and value-added tax for E Co (industrial equipment)
- Advised on tax implications of a permanent establishment and income tax for C Co (management consulting)
- Advised on value-added tax implications for T Co (solutions)
- Provided comprehensive international tax advice for O Co (electronics) and S Co (machinery equipment)
- Advised tax audit for Mr. K (vice president) regarding inheritance tax
- Advised tax treaty review for Mr. C (president) regarding income tax
- Advised on FATCA system establishment for S Co (bank)
- Advised on foreign bank account reporting for A Co (trading)
- Advised on domestic tax law interpretation for O Co (bicycles)

#### [Customs, Foreign Exchange, FTA, and International Trade Advice]

- Supported customs corporate audit for N Co (cosmetics), L Co (automotive parts), I Co (industrial equipment), and H Co (beverages)
- Supported customs related administrative litigation for L Co (apparel) and Z Co (automotive parts)
- Supported foreign exchange transaction investigation for P Co (construction) and J Co (industrial parts)
- Supported FTA country of origin investigation for H Co (trading), H Co (apparel), and K Co (food)

#### [Other Legal Advisory Support]

- Advised on corporate or branch establishment for I Co (technology service), A Co (electronics), A Co (engineering), and P Co (mobile phones)
- Supported legal due diligence for N Co (technology service)

## Practice Area

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- Tax
- International Tax

## Languages

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Korean and English

## Qualifications

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- 2014, USCPA (Maine)
- 2016, EA (IRS)

## Awards

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- 2018 International Fiscal Association Korea's YIN Award
- 2019 Juridical Precedent Interpretation Contest Grand Award by the Commissioner of the Korea Customs Service
- 2019 Customs Valuation Research Contest Excellence Award by the Commissioner of the Korea Customs Service