

## **Curriculum Vitae of Dr. Kyung Geun LEE**



### **Dr. Kyung Geun LEE (Senior Counsel of BKL LLC)**

**Professional Areas** International Tax (including Transfer Pricing)/ International Trade and Investment  
**Tel** +82-10-2710-0706

Dr. Kyung Geun Lee recently joined BKL LLC as Senior Counsel, bringing decades of expertise in international tax law. His practice focuses on advising foreign corporations entering the Korean market, as well as supporting Korean companies with M&A transactions and overseas investments, including complex transfer pricing matters.

Prior to joining BKL, Dr. Lee spent 17 years at Yulchon LLC, where he was consistently recognized by Chambers Asia-Pacific since 2013 as a Band 1 leading tax professional.

Dr. Lee began his career in the public sector, serving for 23 years at the Korean Ministry of Economy and Finance (MOEF) and the National Tax Service. During this time, he led Korea's tax treaty negotiations with countries such as China, Australia, and Canada. Notably, in 1995, he contributed to drafting the Law for Coordination of International Tax Affairs, which laid the foundation for Korea's transfer pricing rules and other cross-border anti-tax avoidance measures.

From 1999 to 2003, Dr. Lee served as a Project Manager (A4 level) at the OECD Center for Tax Policy and Administration, focusing primarily on transfer pricing. He later returned to MOEF, where he directed several key divisions between 2003 and 2007, including the Tax Tribunal, Income Tax Division, International Tax Division, and Corporate Tax Division.

Dr. Lee also held prominent international roles, including serving as Vice-Chairman of the UN Tax Expert Committee from 2005 to 2009. From 2010 to 2012, he contributed as a civilian expert on the UN Subcommittee on Transfer Pricing. In 2019, he served as President of IFA Korea, following his leadership role in organizing the IFA Annual Congress in Seoul in 2018.

In addition to his legal and policy work, Dr. Lee has been a professor at Seoul School of Integrated Sciences & Technologies since March 2022.

### **Education**

- Foundation Nationale des Sciences Politiques, Docteur de l'Institut d'Etudes Politique en Sciences Economiques, Ph. D. (2002)
- University of California at Berkeley, Haas School of Business, M.B.A. (1992)
- Korean Training Institute for Government Officials (1986)
- Seoul National University, B.A. in Business Administration (1983)

## **Publications**

- Understanding and Practices of International Tax. (May 2024, 8<sup>th</sup> edition)
- The Core of International Taxation (April 2024)
- The Guidebook for Transfer Pricing & Digitax Tax (August 2023)
- Assessment on the Government's Tax Law Amendment Proposal on Virtual Assets and Recommendations for its Improvement, Tax and Accounting, vol 9. no.4 (2020)
- Problems of Korea's Foreign Tax Credit Regime and Proposal for Improvement, Korea Institute for Public Finance (2020)
- Analysis on 'transfer pricing rule on intangible assets' which was recently included in the Enforcement Decree of the Law for Coordination of International Tax Affairs and relevant cases, Quarterly Journal 'CPTA' (2020)
- "Implication and limitation of the provisions regarding permanent establishment under the recently revised Korean tax law", Public Finance Forum (2019)
- "Opinion on the tax law revision bill regarding royalties for the use of patent rights not registered in Korea", The Taxation Monthly, (2019)
- "International tax framework challenged by the digital economy", Quarterly Journal 'CPTA' (2019)
- Commentary on tax issues arising from ownership change of overseas assets (2019)

## **Awards/ Recognitions**

- Leading Lawyer, Tax: Consultants, Chambers AP (2012-2024)
- Presidential Commendation (1993)
- Commendation by the Commissioner of the Korean National Tax Office (1987)

## **Qualifications**

- Licensed Administrative Agent, Republic of Korea (2015)
- Tax Attorney, Republic of Korea (1999)