

Kim, Kyu Dong

Senior C.P.A.

T. +82-2-528-5542

kdkim@yulchon.com

V-card

Practice Areas

- International Tax
- Asset Management
- Tax
- Real Estate Advisory(Real Estate Transactions, Real Estate Finance)
- Transfer Pricing



Introduction	Representative Matters	Awards/ Recognition	News/ Publications
--------------	------------------------	---------------------	--------------------

Kyu Dong Kim is a Senior C.P.A. at Yulchon who primarily focuses on international tax matters. He is a senior tax partner and serves as a co-leader of Yulchon's international tax practice. Before joining Yulchon, Mr. Kim worked at Samil PricewaterhouseCoopers from 2000 to 2005, PricewaterhouseCoopers LLP London as a senior manager from 2005 to 2008, and Samil PricewaterhouseCoopers as a director from 2008 to 2011. He has built up extensive knowledge and experience dealing with the challenging tax issues of multi-national corporations' cross border transactions and their Korean operations, in particular foreign information, communication, technology companies and financial services companies. Also, he has specialized in structuring overseas funds investing in Korea and Korean companies investing overseas. He is a director of the Korean branch of International Fiscal Association and serves as a member (tax advisor) of the two investment committees of National Pension Fund.

Education

- 1999 Hanyang University, Mathematics, B.A.

Experience

- 2012-present Senior C.P.A., Yulchon LLC
- 2017-presen Committee for Alternative Investment, National Pension
- 2015-present Committee for Overseas Management Company Selection, National Pension
- 2008-2012 Director, Samil PricewaterhouseCoopers
- 2005-2008 Sr. Manager, PricewaterhouseCoopers LLP London Office
- 2000-2005 Manager, Samil PricewaterhouseCoopers

Qualifications

- 2000 Certified Public Accountant, Delaware

Languages

- Korean, English

Representative Matters

- 2012~2022 Advised on acquisition/exit of various US/UK/Australian/Italian/French/Spanish/Canadian property deals of Korean funds
- 2012~2022 Assisted on Korean tax litigations of a major US PEF
- 2012~2022 Advised on structuring of inbound and outbound investments by various onshore/offshore PEFs
- 2012~2022 Represented high net worth individuals in their tax investigations and provided relevant tax advice
- 2012~2022 Provided general/financial product tax advice for foreign financial institutions and represented foreign financial institutions during tax appeals
- 2012~2022 Advised on Transfer Pricing and Mutual Agreement Procedures for multi-national enterprises operating in Korea
- 2012~2022 Advised on the tax aspects of cross border M&A transactions
- 2012~2022 Represented the tax audit defense of global ICT companies and advised their business structure

Awards/Recognition

- 2021-2024 Top-ranked (Band 1) Tax Consultant, Chambers AP
- 2019-2024 Leading Individual, Tax, Legal 500
- 2019-2020 Leading Lawyer, Tax: Consultants, Consultants, Chambers AP

Articles/Papers

- Korea (Rep.) - Korea's Beneficial Owner Rules: Implications of the Amendment to the Special Deeming Rule for Overseas Investment Vehicles, IBFD APTB journal (Co-Author) (2023)
- The Korean tax authority's attempt to seize the upper hand over foreign corporate taxpayers, International Tax Review (Co-Author) (2023) [↓](#)
- Global Practice Guides-Corporate Tax 2022-South Korea(Co-Author), Chambers and Partners (2022) [↓](#)
- Beneficial ownership in South Korea: Tax audit appeal and planning opportunities, International Tax Review (Co-Author) (2022) [↓](#)
- South Korea : Tax_The Legal 500 Country Comparative Guides, Legal 500 (Co-Author) (2021) [↓](#)

OPEN 

News/Publications

- 2024. 03. 04. News & Legal Updates Use of Omnibus Accounts Expected to Increase & New Withholding Tax Rule
- 2024. 01. 17. Selection Legal 500 Ranks Five Yulchon Practices in Tier 1
- 2023. 12. 18. Award Yulchon Honored with Prestigious Awards

2023. 12. 14. Selection Chambers Ranks Yulchon in Band 1 for Four Practice Areas
2023. 08. 03. News & Legal Updates 2023 Tax Law Amendment Proposal - International Tax

OPEN 
