



Lee, Kyung Geun

이 경 근

Head Professor for Digital Finance MBA Program

Head Professor for International Tax Program

AREAS OF INTEREST

Taxation on Financial Products and Institutions
Regulations on Capital Market and Investment Funds
Regulations and Taxation on Virtual Assets
Transfer Pricing/ International Tax/ International Trade and Investment
International Finance

TEACHING AREAS

International Tax Principles and Practices
Including Transfer Pricing, Tax on Digital Companies including Global Minimum Tax, Financial Accounting, Financial Management, Digital Finance and Taxation

EDUCATION

Foundation Nationale des Sciences Politiques, Docteur de l'Institut d'Etudes Politique en Sciences Economiques, (Paris France), Ph. D. (2002)
University of California at Berkeley, Haas School of Business, (USA), M.B.A. (1992)
Seoul National University, Business Administration, (South Korea B.A. in) (1983)

EXPERIENCE

- Yulchon LLC (2007-present)
- Vice Chairman, Finance and Tax Forum (2013-present)
- Chairman, IFA Korea (2019~2020.2)
- Member, Tax System Development Committee, Ministry of Strategy and Finance (MOSF) (2013-2017)
- Member, Committee on Assessment of International Transfer Price and Customs Valuation, MOSF (2013-2015)
- Member, Appraisal Board, Prime Minister's Office (2010-2014)
- Non-standing Director, Hyundai Investments Co., Ltd. (2010-2014)
- Member, Transfer Prices Subcommittee, UN Tax Expert Convention (2010-2013)
- Non-standing Editorialist, Joseilbo (a Korean Tax Daily) (2010-present)
- Mediator for the Korean Division, International Centre for Settlement of Investment Disputes, World Bank (2009-present)

EXPERIENCE

- Secondment (after being promoted to be a Director General) to Ministry of Planning and Budget (2007)
- Director, Corporate Income Tax Division, MOSF (2006-2007)
- Vice-Chairman, UN Tax Expert Convention (2005-2009)
- Director, International Tax Division, MOSF (2005-2006)
- Director, Individual Income Tax Department, MOSF (2004-2005)
- Director, National Tax Tribunal, MOSF (2003-2004)
- Principal Administrator, Center for the Tax Policy and Administration, OECD (1999-2003)
- Vice Director, Income Tax Department, MOSF (1998-1999)
- Vice Director, International Tax Department, MOSF (1995-1998)
- Deputy Director, Department of Foreign Capital Policy, MOSF (1994-1995)
- Deputy Director, International Tax Department, National Tax Service (1993-1994)

SOCIAL RESPONSIBILITY

Member Onyul (a pro bono organization established under Yulchon LLC)

PUBLISHED JOURNALS

- 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)
- 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)
- Problems of Korean tax audit system in terms of protection of taxpayers' rights and suggestions for improvement, Quarterly Journal 'CPTA' (2018)
- How to adopt the new OECD transfer pricing taxation guidelines revised through the BEPS Project into Korean legal system, The Korean Institute of Certified Public Accountants, Study on Accounting, Taxation & Auditing (2017)
- Problems of the governmental suggestions to resolve the international double taxation issue due to introduction of the exit tax and measures for improvement, Tax and Accounting, vol 5. no.2 (2016)
- Suggestions for tax system improvement in Korea in order to strike balance between customs duties evaluation system and transfer pricing system, The International Tax Affairs Monthly, April, 2016 (2016)
- Study on Korea's counter measures to cope with the BEPS project, Quarterly Journal 'CPTA', Summer, 2016 (2016)

PUBLISHED JOURNALS

- How to improve the mutual settlement system in Korea in order to achieve prevention of international dual taxation and efficient dispute resolution, Korea Institute of Public Finance (2016)
- Suggestions about future policy regarding tax relief system for R&D activities, Quarterly Journal 'CPTA', Fall, 2015 (2015)
- Improvements of Korean tax system for balance between customs duty evaluation system and transfer pricing taxation system, International Tax Affairs (2015)
- Analysis on the potential influence of OECD's standards change for the permanent establishment on future decisions by Korean courts, Tax and Accounting, vol. 4, no. 2 (2015)
- Problems and Proposals for Development of Tax Regime on Real Estate Trust, establishment of tax law system to resolve conflicts over tax, Korea Institute of Public Finance (2014)
- Analysis on and counter measures to China's management of the transfer pricing taxation, The Taxation Monthly, March, 2013
- The taxation of foreign passive income for groups of companies – Korea branch report, Cahiers de droit fiscal international, Volume 98a (2013)
- Problems of Recent Supreme Court's Cases on Foreign Investment Funds found through the Analysis on Tax Treaty Application Rules, Tax and Accounting, vol. 2, no. 2 (2013)
- Proposal for Development of Korea's Horizontal Compliance Regime, Balance between protection of the taxpayers' rights and the tax authority's right to impose tax, Korea Institute of Public Finance (2013)
- Korea's New Procedure for Claiming Reduced Withholding Tax Under Treaties, Invest Korea May 2012 (2012)
- Recent Development in Korean Transfer Pricing Rules, International Taxation, Jan (2012)
- Tax treaties and tax avoidance: application of anti-avoidance provisions (Korea branch report), Volume 95a, 2010 Rome Congress, International Fiscal Association (2010)
- Income Taxation on Foreign Direct Investment 2006-2, International Fiscal Association of Korea, pp1-36, Academic Journals on Tax (2006)
- Treaty Abuse and Treaty Shopping, E/c.18/2006/2, The Second Session of Committee of Experts on international Cooperation in Tax Matters, ECOSOC, UN (2006)
- Double Non-taxation - Republic of Korea, Volume 89a, 2004 Vienna Congress, Cahiers de Droit Fiscal International (2004)
- Tax Policy Option for Enhancing Neutrality in the International Financial Market by Using a Method for Measuring Tax Non-Neutrality (2002) – Doctoral Thesis
- Changes in Tax Burdens Caused by the U.S Tax Reform of 1986 (1992) – Thesis of MBA

AUTHORED BOOKS

Theory and Practices of the Law for Coordination of the International Tax Affairs (1998, Sekyong-sa)
 International Tax – Theory and Practices (6th edition, 2021, Chosetongram-sa)

AWARDS/ RECOGNITIONS

Leading Lawyer, Tax: Consultants, Chambers AP (2012-2018)

Presidential Award (1993)

Award by the Commissioner of the Korean National Tax Office (1987)

Pass of the 28th Government Official Exam for Management Level (5th Grade) Official (1985)

QUALIFICATIONS

Licensed Administrative Agent, Republic of Korea (2015)

Tax Attorney, Republic of Korea (1999)