



## Namkyu Kang

Managing Partner / CFA

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Mr. Namkyu Kang started his law practice at Yulchon LLC in 2005 as an associate in Yulchon's Tax Group and eventually became a partner there. In 2017 he founded the GAON LAW GROUP.

Mr. Kang is especially renowned for his very successful client representations in tax dispute matters, both in administrative appeals as well as in litigation before the courts. Representative tax appeal cases include a Tax Tribunal case for Samsung Electronics MCP / DDP, a Tax Tribunal case on eBay-Gmarket discount coupon value-added tax, an appeal on the imposition of additional taxes despite the reduced/exempt tax ruling for high-tech status for Hyundai Motor Company, a pre-assessment review of corporate tax on STX Heavy Industries, a Tax Tribunal case of LG Chem transfer pricing taxation, and a Mastercard royalty withholding tax audit and tax appeal case. The litigation cases that he won ran the spectrum of tax issues, including a Samsung SDS bonds with warrant gift tax case, a case of securities transaction tax for City Group's acquisition of Hanmi Bank's DR, an Aekyung Group owner family's local tax case, Shinhan Bank and Korea Exchange Bank's JPY swap deposit cases, Kookmin Bank and others' education tax cases, a Tower Palace capital gain tax case, and a gold bullion value-added tax case. In particular, Mr. Kang has an impressive roster of tax cases he won before the Supreme Court of Korea: in 2014, Mr. Kang won a leading case concerning comprehensive gift through a profitable corporation; from 2015 through 2016, he won four cases that the clients had lost at the administrative court and appellate court levels (two international tax cases, one value-added tax case and another inheritance and gift tax case), consecutively getting each of the four cases reversed and remanded by the Supreme Court.

In addition to his experience in dispute resolution, Mr. Kang has provided tax-related legal advice on a wide range of areas, including requests for rulings, tax planning and other tax matters. He also holds expertise in personal international tax issues based on his work experience in the U.S. Mr. Kang is a leader in the tax legal industry for his active participation in various academic and tax policy think tanks and associations.

In addition to his law practice, Mr. Kang is also a Chartered Financial Analyst.

## Education / Qualification

Seoul National University, Graduate School of Law, S.J.D. in Tax Law (Completed Coursework, 2022)  
 Northwestern Pritzker School of Law (U.S.), LL.M. (cum laude, 2009)  
 Seoul National University, Graduate School of Law, M.A. in Administrative Law (2004)  
 Judicial Research and Training Institute of the Supreme Court of Korea (31<sup>st</sup> Class, 2002)  
 Seoul National University, Department of Private Law, LL.B. (summa cum laude, 1999)  
 Admitted to the Korean Bar (40<sup>th</sup> Korean Bar Exam, 1998)

## Career

GAON LAW GROUP, Managing Partner (2017 - Present)  
 SEHAN LLC, Partner (2015 - 2016)  
 HYUN Law, Partner (2011 - 2014)  
 Yulchon LLC, Partner & Associate (2005 - 2011)

Ministry of Economy and Finance, Legal Advisor (2022 - Present)  
 Ministry of Economy and Finance, National Tax Ruling Review Committee Member (2018 - 2020)  
 Ministry of Economy and Finance, Tax Development Review Committee Member (2018 - 2020)  
 National Tax Service, Tax Accountant Qualification Review Committee Member (2019 - 2020)  
 National Tax Service, Legal Advisor (2015 - 2018)  
 National Tax Service, Property Assessment Review Committee Member (2013 - 2015)  
 NTS Seoul Regional Office, Legal Advisor (2013 - 2014; 2019 - 2021)  
 NTS Seoul Regional Office, Tax Offense Investigation Review Committee Member (2019 - 2021)  
 NTS Seoul Regional Office, Seocho Tax Office, National Tax Review Committee Member (2014 - 2016)  
 NTS Jungbu Regional Office, Bundang Tax Office, National Tax Review Committee Member (2012 - 2014)  
 National Tax Officials Training Institute, Litigation Expert Training Course, Education Board Member (2012 - Present)  
 Korea Customs Service, Legal Advisor (2013 - 2021)  
 Korea Customs Service, Customs Law Interpretation Review Committee Member (2017 - 2019)  
 Seoul Main Customs, Legal Advisor (2018 - 2020)  
 Seoul Main Customs, Regular Disciplinary Committee Civil Member (2015 - 2021)  
 Gyeonggi-do Administrative Appeals Commission Member (2018 - Present)  
 Korea Housing & Urban Guarantee Corporation, Legal Advisor (2020 - Present)  
 Korea Housing & Urban Guarantee Corporation, Claim Write-Off Committee Advisor (2018 - 2022)  
 Korea Housing & Urban Guarantee Corporation, Fund Investment Review Committee Expert Advisor (2018 - 2020)  
 Korea Housing & Urban Guarantee Corporation, Management Renovation Advisory Committee Member (2018 - 2019)  
 Tax Law Association, Vice President (2023 - Present)  
 International Fiscal Association Korea, Audit (2023 - Present)  
 The Korean Taxpayers Union, Advisor (2016 - Present)  
 Korean Tax Study Forum, Audit (2021 - 2022)  
 Korean Local Tax Association, Vice President (2021 - Present)  
 Korean Bar Association, Tax System Committee Member (2014 - 2018)  
 Financial Services Commission, Capital Gain Tax Imposition TF Expert Advisor (2012)  
 CFA Society Korea, Vice President and Advocacy Committee Chairman (2010 - 2015)  
 FPSB KOREA, Member (2006 - 2016)

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**Field of  
Practice**

Tax Advice / Dispute, Tax Investigation, International Tax, Customs Duties, Local Tax  
Sports / Entertainment

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**Award /  
Recognition**

Deputy Prime Minister & Minister of Economy and Finance (concurrent positions), Certificate of Award (2016)  
Commissioner of the Korea Customs Service, Certificate of Award (2016)  
Selected as leading lawyer in the field of TAX, Legal Times (2019 - 2024)  
Selected as the best lawyer in the field of Public law, Hankyungbusiness · Korea in-house Counsel Association (2022)

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**Thesis /  
Publication**

Review of 2017 Income Tax Act Cases, Tax Law Study (2018)  
Legal Limitations on Comprehensive Gift Taxation on Increase of Property Value by Contribution,  
Tax Law Study (2015)  
Request for Rectification by Non-Resident Withholding Obligor and Burden of Proof, Tax Law  
Study (2014)  
Review of 2013 International Tax Cases, Journal of IFA Korea (2014)  
Review of 2010 Inheritance Tax and Gift Tax Act, Tax Law Study (2011)  
Acknowledgement of Notice of Income Change as Administrative Disposition and Follow-Up  
Measures, Quarterly Tax Accountants (2007)  
How to Reform the Current Withholding Tax System – Focusing on Alleviating the Burden on  
Withholding Obligors, Tax Law Study (2007)