



Soojin LEE
Foreign Tax Consultant

T. +82-2-3703-5850
F. +82-2-737-9091/9092
E. soojin.lee1@kimchang.com

Bio

Soojin Lee is a foreign consultant at Kim & Chang's Tax Practice. She primarily advises multinational corporations on various international tax issues.

Ms. Lee has a wide range of research and practice experience in the particular field of corporate tax disclosure and assessment of tax risks arising from BEPS and European taxation. She also joined the OECD Global Relations and Development program as an instructor and provided training for tax officials from developing countries.

Prior to joining Kim & Chang, Ms. Lee worked at LyondellBasell in the Netherlands as a member of the Global Tax Planning group, where she participated in various tax restructuring projects and conducted tax audit risk analyses and tax reporting under the EU Mandatory Disclosure Rule. She also worked at IBFD as a senior research associate where she managed training programs for tax professionals and lectured on tax reporting and risk management. As part of the IBFD Government Consulting Projects, she carried out research on functionality of a tax administration and evaluated the operational capability of the tax administration. In the US, she worked at Rippe & Kingston and Deloitte Tax LLP where she provided tax compliance and planning service for multinational companies.

Ms. Lee has co-authored the chapter of "Transparency of Fair Value Accounting and Tax" (Oxford University Press, 2014) and "Financial Statement Users' Judgment and Disaggregated Tax Disclosure," Journal of International Accounting, Auditing and Taxation Vol. 41 (Elsevier, 2020). Her Ph.D. thesis includes a chapter titled "News Media Coverage on Corporate Tax Avoidance and Corporate Tax Reporting" (WU International Taxation Research Paper Series No. 2015-16).

Ms. Lee received a Ph.D. from the WU Vienna University of Economics and Business in 2015, and her MSc in Accounting and Finance from Queen's University Belfast in 2012. She also has an M.B.A. degree from Xavier University in 2005 and B.A. in Economics from Konkuk University in 2002.

Experience

- Kim & Chang (2021-Present)
- Senior Tax Analyst, LyondellBasell, Rotterdam (2019-2021)
- Senior Research Associate, IBFD, Amsterdam (2016-2018)
- Assistant Professor, University of Groningen (2015-2016)
- Tax Senior, Deloitte Tax LLP, Boston (2005-2010)
- Tax Accountant, Rippe Kingston Co PSC, Cincinnati (2003-2005)

Representative Matters

- Assessment of tax risk arising from global restructurings and BEPS-related issues.
- Mitigation of tax audit risk with respect to substance requirements for European multinational companies.
- Implementation of reporting process of the EU DAC6 - Mandatory Disclosure Rule (MDR).
- Research on corporate mandatory and voluntary tax disclosure in view of tax transparency.

Representative Activities

Publications/Activities

[Publications]

- Financial Statement Users' Judgment and Disaggregated Tax Disclosure, Journal of International Accounting, Auditing and Taxation Vol. 41 (Co-author, Elsevier, 2020)
- News Media Coverage on Corporate Tax Avoidance and Corporate Tax Reporting, WU International Taxation Research Paper Series No. 2015-16 (WU Vienna University of Economics and Business, 2015)
- Transparency of Fair Value Accounting and Tax, The Oxford Handbook of Economic and Institutional Transparency (Co-author, Oxford University Press, 2014)

[Speaking Engagements]

- OECD Global Relations Program in Taxation, in Ulaanbaatar (OECD Korea Policy Center & Mongolian Tax Authorities, 2018)
- OECD Global Relations Program in Taxation, in Seoul (OECD & OECD Korea Policy Center, 2018)
- OECD Global Relations Program in Taxation, in Tokyo (OECD & Japan International Cooperation Agency (JICA), 2017-2018)
- Lecturer, International Tax Training for Civil Society on Tax Avoidance, in Brussels (European Commission, 2017)
- Lecturer, International Tax Planning and Audit Workshop (Indonesian Tax Authorities, 2017)
- Lecturer, IBFD Training Program for Staff of the Korea National Tax Service (IBFD, 2016-2019)
- Lecturer, "Transfer Pricing Risk Management," IBFD Tax Training in Amsterdam (IBFD, 2016-2018)

- Lecturer, “Tax Accounting - Tax Disclosure Under IFRS,” IBFD Tax Training in Amsterdam (IBFD, 2016-2018)

[Other Activities]

- Assessment of overall functionality of Malaysian tax authorities as a field researcher in Kuala Lumpur (2018)

Profile

Education

- WU Vienna University of Economics and Business (Ph.D., International Business Taxation, 2015)
- Queen’s University of Belfast (MSc, Accounting and Finance, 2012)
- Xavier University (M.B.A., Business administration, 2005)
- Konkuk University (B.A., Economics, 2002)

Qualifications

- Certified Public Accountant, Ohio, 2004

Languages

- Korean and English

Areas of Expertise

Tax, Outbound Investment and Transactions Tax, Tax Audit & Tax Dispute Resolution

KIM & CHANG

39, Sajik-ro 8-gil, Jongno-gu, Seoul 03170, Korea

Tel: +82-2-3703-1114 | Fax: +82-2-737-9091/9092 | E-mail: lawkim@kimchang.com | www.kimchang.com