

Global IFA Travelling Lectureship Programme 2025

Topic: Pillar Two and its ramifications

11 APRIL 2025

SEOUL, REPUBLIC OF KOREA



International Fiscal Association



The current implementation of Pillar Two (in particular the global minimum tax) around the globe raises numerous innovative questions. In addition, while rooted in a common approach, the framework is strongly influenced by regional considerations. Building on the unique relation between Global IFA and its branches around the globe, the 2025 Travelling Lectureship Programme aims at advancing the discussion by approaching the topic from an international, practical and regional point of view. As always, the debate will be enriched by the perspective of all stakeholders (Policy Makers, Tax Administrations, Business and Academia).

Prof. Guglielmo Maisto, The President of Global IFA
Prof. Robert J. Danon, The Chair of Global IFA's
Permanent Scientific Committee (PSC)

Global IFA Travelling Lectureship Programme 2025

Topic: **Pillar Two and its ramifications**



Guglielmo Maisto
Global IFA President



Seok Hwan Kim
IFA Korea President



Robert Danon
Chairman of IFA's PSC



Christian Kaeser
Lecturer



Ms. Moon Kyun Cho
Ministry of Economy and
Finance



Mr. Kyu Dong Km
Yulchon LLC



Ms. Mi Jung Lee
Coupang Corp

Seoul, Republic of Korea

11 April 2025, Friday

Language: English

 **Location: Yulchon LLC Office**
39th floor of Parnas Tower
521 Teheran-ro Gangnam-gu, Seoul 06164

Attendance is complimentary.

Lecturer:



**Christian
Kaeser**
(Germany)

Global Head of Tax and Corporate Vice President at Siemens since 2009, based in Munich, responsible for the global Siemens team of 690 tax and customs experts.

Christian is the Treasurer of Global IFA (since 2024). He was the president of the German IFA branch from 2012-2023 and hosted the IFA congress Berlin 2022.

Chairman of the tax Commission of the German Federation of Industries (BDI) (since 2021), chairman of the supervisory board of WTS AG (since 2009) and member of the advisory council of the Belt and Road Administration Cooperation Mechanism (BRITACOM - since 2020).



Ms. Moon Kyun Cho
Ministry of Economy and Finance,
Director at the Tax and Customs Office

Before joining the Ministry, Ms. Moon Kyun Cho worked as a corporate lawyer at Hwang Mok Park P.C. for several years. Throughout her 19-year career at the Ministry, she has specialized in designing and implementing both domestic and international tax policies. Recently, her main area of interest has been international tax policy. She led the International Tax Cooperation Team and later the New International Tax Division, where she oversaw bilateral and multilateral international tax cooperation, including tax treaties, the exchange of tax information, and participation in international discussions addressing the tax challenges of the digital economy led by the OECD/G20 Inclusive Framework.

Additionally, she spent a year as a tax-specialized judicial researcher at the Supreme Court of Korea, primarily focusing on international tax cases. In her current role as a head of the Tax Analysis Division, she is responsible for tax revenue analysis, forecasting, and assessing the impact of both domestic and international tax reforms aimed at optimizing Korea's tax policy and strategy to achieve various policy objectives.



Mr. Kyu Dong Km
Senior Tax Partner, Co-head of International
Tax Practice of Yulchon LLC

Tax partner at Yulchon who primarily focuses on international tax matters. Before joining Yulchon, Mr. Kim worked at PricewaterhouseCoopers LLP London as a senior manager from 2005 to 2008 and PricewaterhouseCoopers Korea as a director from 2009 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 ICT and financial services companies. Also, he has specialized in structuring overseas funds investing in Korea and Korean companies investing overseas.

Selected qualifications:

- Leading South Korean tax individual (Legal 500) and Tier 1 tax advisor (Chamber AP) from 2018 through 2025
- Legal tax practitioner of South Korea (ITR) in 2017 and 2024
- American Institute of CPA (1999)
- Tax member of Korean National Pension Fund (alternative asset) investment committee



Ms. Mi Jung Lee

Director of International Tax,
Coupang Corp

Mi Jung Lee is the director of International Tax in Coupang, which is the leading e-commerce company in Korea and a US-SEC listed company. She has various experiences as a tax advisor in KPMG Korea and Yulchon LLC. After working as a tax advisor for KPMG and Yulchon LLC (11 years), she worked for IBM Korea as an in-house tax counsel for 10 years. She has extensive expertise and various experiences in all aspects of Korea domestic tax and cross-border taxation and international tax covering US tax and other regional tax as well.

She is a graduate of Seoul National University (B.A.: English Language & English Literature, M.A.: Business Administration) and University of Seoul (Ph. D in International Taxation). She is a certified public accountant (State of Delaware).

16:30-17:00.

Arrival attendees and Coffee

17:00-17:10.

Welcoming words:

- Prof. Guglielmo Maisto, Global IFA President
- Dr. Seok Hwan Kim, IFA Korea President

17:10-17:15.

Opening of scientific agenda:

- Prof. Robert J. Danon, Chair of IFA's Permanent Scientific Committee: introduction of topic, objectives, travelling lecturer and panel composition.

17:15-17:40.

Global Travelling lecturer's presentation:

- Christian Kaeser

Opening presentation blending a fundamental and practical international perspective with specific regional considerations. Emphasis will also be on the latest and most important developments, such as for example opened questions or the release of new Agreed Administrative Guidance.

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17:40-18.10.

Panel discussion

Follow up panel discussion with all constituenties of IFA (Policy Makers, Tax Administrations, Business and Academia).

18:10-18:30.

Q&A with the floor

Concluding remarks by the Global IFA PSC Representative.

18:30-19:30.

Cocktail Reception

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