GRATA INTERNATIONAL

TAX

Today, at a time when tax legislation is subject to frequent and continuous changes, it is quite hard to monitor all tax legislation updates. At the same time, the vast scope of tax legislation, its complexity and ambiguity of its definitions can pose a challenge to companies and put their business at risk.

GRATA International can provide assistance and guide you through intricacies of tax legislation, identify existing and potential risks, and find solutions to mitigate them.

Our experts have expertise in various areas, such as subsoil use, investment projects, financial transactions, M&As, and corporate structuring. We monitor not only legislative changes but also current economic and political frameworks in the country and worldwide. Undoubtedly, these frameworks influence legislative changes and tracking them enables us to provide accurate, timely and effective advice.

Majority of GRATA International's tax team is formed by tax lawyers and tax auditors who have experience of working for tax authorities.

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- Withholding Tax Refund
- VAT Refund from the State Budget
- Corporate Taxation
- Tax Support and Structure in M&A Transaction
- Tax Investment Preferences and Tax Planning
- Taxation of bank and financial transactions
- Taxation of Subsoil Users
- Taxation of non-residents
- Taxation of individuals
- Tax Due Diligence (Tax Audit)
- Representation and protection of interests in the course of tax disputes

EXPERIENCE

- Advised a large oil company on various matters in connection to finance/banking law in Azerbaijan. Provided regular legal support on tax administration, dispute resolution and corporate issues;
- Development of policies for an international transport company taking into account antitrust and tax law requirements;
- Advised a German multinational software corporation on various matters including contracts review, tax and customs law advice;
- Advised a Dutch multinational technology company on permanent establishment, WHT, VAT, CIT and double taxation under Azerbaijani laws;
- Provided legal advice on various taxation, transfer pricing and customs issues for domestic equipment and devices manufacturers;
- Legal support of an international Chinese corporation on the implementation of contracts for the construction of industrial enterprises, on the payment of income tax and on the VAT refund when doing business in Belarus, as well as on the application of the provisions of the double taxation agreement;
- Development of a model for reducing the tax burden during legal and tax audits for a group of pipeline companies based on the national tax laws and international agreements on double taxation;
- Analysis of the activities of a foreign organisation and risks assessment associated with the taxation in Belarus (permanent establishment for tax purposes);
- Due Diligence of the activity of a large Belarusian manufacturer of medical devices on transfer pricing under lease agreements, supply of goods to a subsidiary in the Russian Federation, consulting during the tax inspection;
- Consulting on issues of payment of taxes and social security contributions when concluding the agreements on transfer and testing of the equipment with the individuals, requesting the regulator's position;
- Providing tax advice to of one of the largest Russian metallurgical plants on the optimal corporate structure of Kazakh operational companies (mining and processing companies) as well as advising on choice of tax jurisdiction for an offshore holding company;
- Successful legal support of the Tobacco Production Company during a tax audit, as a result of which the company saved over USD 5 million;
- Successful representation of interests of a Kazakh subsidiary of a major European manufacturer of electrical and power engineering equipment in a criminal case initiated following a tax audit. As a result, a decision was made to terminate the criminal case due to the absence of corpus delicti;

EXPERIENCE

- GRATA conducted a limited tax due diligence of a Kazakh subsidiary of a major Japanese car manufacturer and identified main tax risks, their legal implications, and proposed measures to eliminate them;
- Advising and representing interests of a large Russian information technology company before the Kazakh tax authorities on the taxation of royalties for the use of software and the provision of information services;
- Advising AAEngineering on doing business in Kyrgyzstan, preparing a complex memorandum on general and specific issues of corporate law, customs law, labour law, tax law, environmental protection, construction standards, etc.;
- Advising Sinoma Group (Chinese state-owned engineering corporation) on the acquisition of a limestone deposit in the south of Kyrgyzstan and potential construction of a cement plant. Our advice included finance and investment structuring of the whole project and, particularly, tax structuring of daily activities of the operating company, including corporate profit tax, income tax, and VAT planning;
- Advising Alstom Holding Company (French mine drilling company) on tax due diligence of its representative office in the Kyrgyz Republic, for the purpose of preparing for state tax inspection and eliminating possible risks of additional taxation;
- Advising Samsung Electronics (a Kazakhstani legal entity) on tax due diligence of its representative office in the Kyrgyz Republic, for the purpose of preparing to state tax inspection and eliminating possible risks of additional taxation;
- Advising a Mongolia-based investor on certain taxation issues in connection with the acquisition of a non-banking financial institution in the Kyrgyz Republic;
- Prepared a legal memorandum on taxation of corporate income, personal, value-added and excise duties for Cyprus investor to start petroleum products import and production project in Mongolia;
- Advised CFA Institute of US on personal income taxation in Mongolia in regards to individual service payment from the US;
- Advised a non-resident taxpayer on tax obligations under Mongolian laws applicable to an international testing and analyzing service provider;
- Advised a mining investment project on double taxation avoidance and tax exemption under the treaties and legislations of Mongolia;
- Advised on requirements for registration of representative office for taxation purposes in Mongolia for a German heavy equipment manufacturer on project of selling equipment to the largest mine in Mongolia;

EXPERIENCE

- Representing one of the largest pharmaceutical distribution companies from Egypt in a complex fiscal litigation with the annulment of certain administrative acts for the establishment of financial obligations related to customs duties (customs taxes and VAT) in connection with some types of medicines;
- Advised one of the largest Ukrainian retail companies in relation to a tax audit process, including assistance with procedures during the audit, as well as subsequent tax challenge exercise. We also assisted on other tax matters, such as: restructuring of the retail business at local level, compliance with various regulatory obligations, implementation of electronic cashiers, tax aspects in relation to various supplier damages;
- Represented one of the largest French pharmaceutical companies in relation to challenging a tax decision issued by the Moldovan tax authorities and successful representation of the client before the court for suspension of the enforcement of respective decisions;
- Representing a leading German healthcare company, following extensive tax and legal due diligence, on the tax effects of the consolidation of its Moldova-based vehicles, including a representative office and a subsidiary, via transfer of assets and related personnel as well as day-to-day legal assistance;
- Successful representation of a major European manufacturer in a tax dispute that arose during the construction of a plant in Russia;
- Preparation of national documentation on transfer pricing for the official distributor of a German manufacturer of agricultural machinery;
- Successful representation of one of the largest logistics companies in Russia in a tax dispute related to the accounting of severance pay upon dismissal by agreement of the parties;
- Successfully represented one of the world's largest ceramic manufacturer in a tax dispute related to royalties;
- Advising one of the largest car manufacturers on the tax implications of importing cars into Russia, as well as developing the most optimal import option in terms of taxation;
- Analysis of financial and economic activities in order to avoid penalties from the tax authorities, as well as optimisation and structuring of the work and interaction of departments of the customer - a major manufacturer of specialised laboratory furniture;
- A full analysis of the financial and economic activities of petroleum products wholesaler in connection with a tax audit;

EXPERIENCE

- Protecting interests of a local road network operator and its employees during on-site tax audits and other tax control measures;
- Providing legal assistance during the tax audit of a large construction company in St. Petersburg;
- Represented the interests of Samara-Nafta CJSC (oil fields and oil production), an affiliate of the American Hess Corporation, in court and challenged the results of an on-site tax audit with an additional amount of USD 500,000;
- Successful representation of the interests of the Samara-Nafta oil company during on-site tax audits and, subsequently, in arbitration courts on tax claims related to the calculation of the tax base for income tax and VAT;
- Successful advice and further representation of the oil-producing company in the arbitration courts of the Russian Federation on tax claims related to the application of a reduction coefficient in the calculation of the tax base for mineral extraction tax;
- Assistance in determining and executing tax obligations of several Total Eren and Masdar contractors and subcontractors in respect of performing obligations under EPC contracts for construction of solar power stations;
- Advising on emergence of tax residency and application of DTT by Russian citizens arising from their entry/exit of Uzbekistan territory during the pandemic;
- Assistance in determining and executing tax agency obligations and withholding VAT in the course of Kazakhstan based company providing geological sampling services within Uzbekistan;
- Advising Amazon on taxation of non-residents operating in Uzbekistan through online platforms without any physical servers in Uzbekistan;
- Successful defended the interests a UK based international inspection company in USD 3 mln tax evasion case;
- Advising Siemens on the tax liabilities of their employees in Tajikistan;
- Advising FIDAL on taxation of the company TRAKTEBEL ENGINEERING in Tajikistan;
- Advising KPMG Tax M.Michna sp.k. on taxation of employees of the Philip Morris tobacco company in Tajikistan and filing their tax returns for 2016, 2017, 2018, 2019 and 2020;
- Advised JTI Kazakhstan LLC on tax issues in Tajikistan;
- Advising and conducting a preliminary tax audit of “OBK-Service” LLC, a subsidiary of the Russian company Orenburg Drilling Company.

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About GRATA International

GRATA International is a dynamically developing international law firm which provides services for projects in the countries of the former Soviet Union and Eastern Europe: full coverage of the entire region with network of offices, highly qualified team of professionals suited for cross-border projects. Firm's reputation and expertise are confirmed by testimonials from transnational clients and leading international ratings.

A wide network of office operating under one system and platform delivers great convenience for our clients. Any office can act as a "one-stop-shop" for its clients and provide them with access to services in other cities and countries. If necessary, inter-office teams with relevant experience are assembled to provide solutions to complex tasks. Service quality is assured by a clear system of organisation of this process.

GRATA International is present in the following jurisdictions: Azerbaijan (Baku), Belarus (Minsk), Georgia (Tbilisi), Kazakhstan (Aktau, Almaty, Atyrau, Nur-Sultan, and other cities), Kyrgyz Republic (Bishkek), Moldova (Chisinau), Mongolia (Ulaanbaatar), Russia (Moscow, St. Petersburg, Rostov-on-Don, Samara), Tajikistan (Dushanbe), Turkey (Istanbul), Ukraine (Kyiv) and Uzbekistan (Tashkent).

In addition to its offices, GRATA International has representatives in China (Beijing, Hong Kong), Germany (Frankfurt), the Malaysia (Kuala Lumpur) Russia (Kazan), Switzerland (Zurich), Turkmenistan (Ashgabat), UAE (Dubai), the UK (London), USA (New York).

GRATA International is regularly acclaimed by leading international rankings: Chambers Global, Chambers Asia-Pacific, Legal 500, IFLR1000, WWL, Asialaw Profiles, and is featured in Deals of the Year Awards by China Business Law Journal.

Key Industry Sectors:

- Banking & Finance
- Construction & Infrastructure
- Industry & Trade
- Mining
- Oil & Gas
- Pharmaceuticals & Healthcare
- Technology, Media & Telecommunications
- Transport

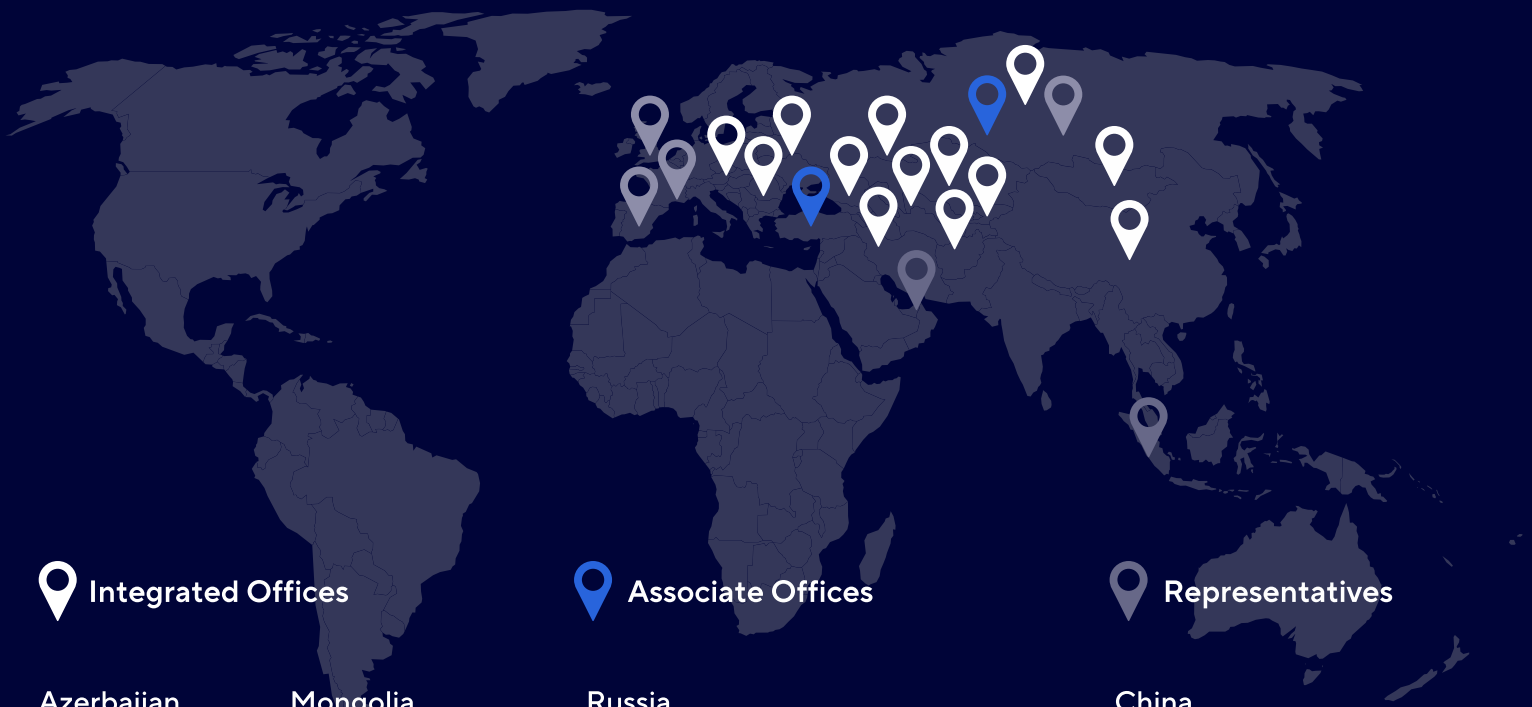
250+
professionals

19
countries of presence

6000+
clients

11000+
projects

Global Presence



Integrated Offices

Azerbaijan
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Belarus
Minsk

Georgia
Tbilisi

Kazakhstan
Aktau
Almaty
Atyrau
Nur-Sultan, etc.

Kyrgyzstan
Bishkek

Moldova
Chisinau

Mongolia
Ulaanbaatar

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St. Petersburg

Tajikistan
Dushanbe

Ukraine
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Tashkent

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Switzerland
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Ashgabat

UAE
Dubai

UK
London

USA
New York

Local Knowledge for Global business