



Why Deloitte Legal is the best choice in Construction?

Deloitte Legal Kazakhstan began operations in 1994 and today we have practices in Almaty, Nur-Sultan, Atyrau and Aktau, and as such are proud to be one of the most dynamic and rapidly developing legal practices in Kazakhstan. Today our success is proven by the business successes of our respected Clients. Deloitte Legal Kazakhstan is recommended by such leading international directories as Legal 500 EMEA and IFLR1000.

The construction industry is a dynamic and complex area, which is historically associated with a high level of risk. It is governed by numerous regulations and laws and it is important to understand and comply with them to ensure projects are managed effectively.

The Deloitte Legal team combines specific industry knowledge with a broad international legal experience, which gives us access to international benchmarking, statistics and best practices to understand the particular needs of our clients.

Deloitte Legal handles national and international projects including public-private partnerships and counts amongst its clients, national and multinational construction, engineering, developer and investment companies. We work with clients across all construction project stages, including owners, developers, general contractors, subcontractors, suppliers, and design professionals.

Our comprehensive approach to advising on construction law encompasses all stages of the process from project initiation, planning, execution, construction, monitoring and control through to decommissioning and close-out.

We provide legal advice and practical commercial solutions to clients to help manage projects effectively and economically from large real-estate to high-speed communications infrastructure projects.

Deloitte Legal advises clients on investment projects in cooperation with our tax, finance and customs colleagues. Acting as a 'one-stop shop' for clients, we provide life-cycle support on all commercial, contractual, corporate, licensing, employment, immigration and regulatory matters.

We structure investment projects, provide pre-investment due diligence and full legal support for M&A deals, including post-acquisition. We draft and negotiate a range of investment agreements, provide complex advisory services related to major construction projects and represent our clients' interests before the relevant state authorities.

Deloitte Legal works in close cooperation with our experienced professional construction management team, which is focused on Infrastructure and Capital Project issues. Our coordinated and integrated approach can serve your organisation in a unique way to cover construction projects from all perspectives, focusing on project transfer in accordance with time, cost efficiency, quality and goals, and will also reduce legal, tax and managerial risks at any project stage.

We have a comprehensive understanding of all aspects of construction projects, and as a result, we remain on top of, and help to drive, industry trends and developments.

Legal Services in Construction

We have drawn our comprehensive understanding from extensive experience in the construction sector.

The following is a non-exhaustive list of services provided by Deloitte Legal to construction industry clients and as such is intended only to highlight some of the main areas of our professional competence.

General legal consulting services:

- Legal consulting on site selection, including assistance in obtaining regulatory approvals;
- Assistance in the acquisition/transfer of real property rights, including advising on title documents;
- Consulting on various environmental requirements in relation to the use of land and other real estate assets;
- Assistance in obtaining all types of permits and licenses;
- Developing and drafting contracts of various complexity, including loan agreements, complex EPC and other construction contracts in compliance with FIDIC standards;
- Structuring real estate transactions;
- Consulting on investment project implementation, including acquiring investment preferences and negotiating and drafting investment contracts;
- Legal consulting on HSE;
- Procurement support;
- Legal due diligence of suppliers, contractors, land transactions and other real estate deals;
- Liability and legal risk consulting;
- Full legal support of PPP projects.

Deloitte offers its clients a wide range of construction-related legal services

Key Areas of Legal Services in Construction

A well-prepared contract ensures a project can be implemented successfully and has stability over time.

Contracts

- Drafting all contract types (including those with construction companies, developers, designers, investors, purchasers and project planners) needed for a construction project. Contracts vary in their level of sophistication and, as such we will provide a perfectly tailored contract to meet your objectives, and ensure the maximum protection of the rights and interests of other parties;
- Legal analysis of construction contracts (including acquisition, lease, tenancy and mortgage agreements) to ensure statutory compliance;
- Reviewing investment construction contracts to identify risks and mitigation measures.

Dispute Resolution

- Appeal the actions of the state authorities with higher regulatory authorities;
- Representing clients in construction-related disputes, and in tax, environmental, employment, commercial and administrative disputes;
- Developing negotiations and/or litigation strategy;
- Representing client interests during litigation, arbitration and mediation.

Ad-hoc

- A full cycle of HR services;
- Employment and immigration solutions;
- Commercial law solutions;
- Corporate M&A solutions;
- Intellectual property, including assistance in obtaining patents and registering trademarks;
- Full legal support in complex, high value, domestic and cross-border M&A;
- Legal due diligence on environmental issues;
- Comprehensive advice on all currency regulation and control issues;
- Obtaining all types of permits and licenses;
- Regulated industry solutions.

Our selected experience

Description of delivered projects



Real estate

Deloitte provided legal consulting services to a leading real estate developer implementing projects of international significance to build and operate an electricity generating and transmitting station. We provided advice on:

1. Available investment tax preferences;
2. Monopoly issues;
3. Ecological safety issues;
4. Licensing and contractual issues;
5. Sales to related parties and third parties;
6. Pricing regulations for electricity.



Design, construction and operation

Deloitte provides legal, tax and financial consulting services to a company operating in the design, construction and operation of LWA manufacturing plants, to build and operate a mining plant, and supports the client with its market entry plans in Kazakhstan. We also provide tax, legal and financial advice on investment preferences, license/approval procedures, and on contractual and commercial matters. We negotiate with the state authorities and provide other ad-hoc services.



Architecture

Deloitte provided legal consulting services to an international architectural practice with offices in London, Dubai, Abu Dhabi and Dublin and licensed to operate in Russia and Kazakhstan, on corporate and contractual matters.



O&G: exploration and production

Deloitte provides ad hoc tax and legal consulting services on commercial, regulatory, investment and tax matters to a large oil and gas exploration and production company in relation to its construction projects in Kazakhstan.



Real estate: development, management and investment

Deloitte provided tax, legal and customs consulting services to a major real estate development, management and investment company, in relation to its US\$ 1.5 billion plus construction investment project. We assisted in drafting a government-to-government agreement regulating investment, and incorporation in Kazakhstan. We also provided other ad-hoc consulting on corporate, commercial and regulatory matters and continue to provide tax compliance services.



Engineering

Deloitte provided full legal support to a European process engineering company that designs and supplies production plants for surfactants, formulated detergents and auxiliaries for the detergent industry – in relation to its project to build and operate a sulphuric acid plant in Kazakhstan. We provided tax and legal structuring services, drafted and consulted on the EPC and other contracts, and provided full legal support during plant start-up and operations. We have acted as the client's sole legal services provider, supporting its activities in Kazakhstan on all corporate, commercial and contractual, regulatory, licensing, employment and immigration matters, for more than nine years.



&G: procurement, construction and commissioning

Deloitte provides legal, tax and customs consulting services to a leading Malaysian-based company specialising in procurement, construction and commissioning in the oil and gas industry, for a market potential survey around construction in the Kazakhstan oil and gas industry.

Our work focused on providing an optimal structure, from tax, legal and customs perspectives, for doing business in Kazakhstan, and a regulatory framework for a company operating in the construction industry.



Management, engineering and development

Deloitte provided consulting services on corporate and HR matters to a management, engineering and development consultancy, and project manager for a construction investment project in Nur-Sultan.



Renewable energy

Deloitte provided pre-investment due diligence services for renewable energy companies in Kazakhstan and continues to provide full legal post-acquisition support related to the construction of a solar plant.

Deloitte supported the client on all regulatory, corporate, contractual and commercial matters, including the drafting of an EPC and providing plant construction recommendations, including during the commissioning and operating stages.



Construction

Deloitte provided tax and legal consulting services and full support to a major construction company in Turkey, on tax, regulatory, commercial and corporate matters and provided support for its operations in Kazakhstan.



Engineering, construction, and project management

Deloitte provided legal and tax consulting services to a large engineering, construction and project management company, with respect to all corporate, commercial and regulatory matters.

We also provided tax and legal advisory services for investment planning and other ad-hoc services.



Construction

Deloitte provided tax, legal, customs and financial consulting services to a major TCO contractor construction company, in relation to corporate, commercial, regulatory, tax, employment, investment and licensing matters. We also represented client interests client before the state authorities and in court.

Meet the team

Agaisha Ibrasheva

Partner

Head of Tax & Legal
Department of Caspian
Region
Tel: +7 (727) 258 13 40
ext. 4787
aibrasheva@deloitte.kz

Marina Kostanian

Partner,

Financial Advisory/
Infrastructure and Capital
Project
Tel: +7 (727) 258 13 40
ext. 2797
mkostanian@deloitte.kz

Olessya Kirilovskaya

Director

Tax & Legal Department
Tel: +7 (727) 258 13 40
Ext. 8717
okirilovskaya@deloitte.kz

Dariga Tokpayeva

Senior Lawyer

Tax & Legal Department
Tel.: +7 (727) 258 13 40
Ext.. 8538
dtokpayeva@deloitte.kz

Assel Assubayeva

Senior Lawyer

Tax & Legal Department
Tel: +7 (727) 258 13 40
ext. 4741
aassubayeva@deloitte.kz

Deloitte. Legal

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 330,000 people make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2021 Deloitte TCF LLP. All rights reserved.