

Deloitte.
Legal



Deloitte Legal
Kazakhstan

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Who we are Representing tomorrow

Deloitte Legal in Kazakhstan is an integral part of the Deloitte Legal global network of legal advisers. As part of that network, Deloitte Legal collaborates with colleagues in an array of globally integrated services to deliver local and multinational legal solutions that are:



Deloitte Legal's international presence and cross-disciplinary capabilities stand out from those of a traditional law firm

Deloitte Legal is...

- More than **2,000** legal professionals
- Operating in **75+** countries
- Collaborating seamlessly **across borders** and with other Deloitte business lines

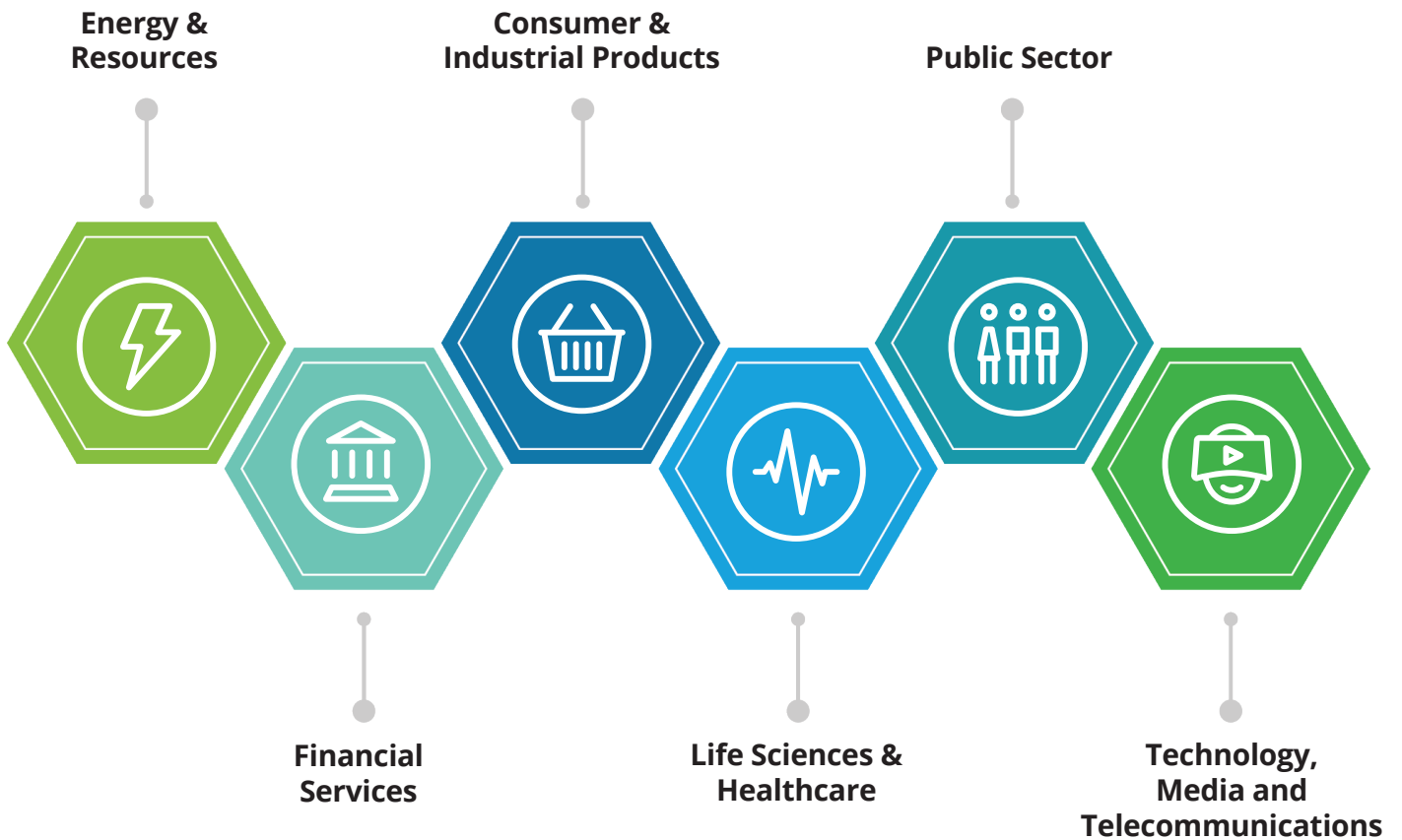
A recent Deloitte Legal study of future trends for legal services shows that the market is moving and growing, and demand for alternative or non- traditional legal services is increasing.

Deloitte Legal is in a unique position to respond to these changes. This involves working closely with Deloitte industry groups and other business lines including tax, corporate finance and management consulting through a "one-stop-shop" approach. Looking beyond our national borders, thanks to the Deloitte Legal globally-connected network of member firms and operators, we work with our legal colleagues around the world to ensure our clients are getting the right advice for their corporate activities.

Industries

Deloitte Legal works closely with special industry groups to combine specific industry knowledge with extensive legal experience to offer a focused, client-centred service to national and multinational organisations.

Deloitte Legal industry focus on understanding the needs of clients operating in the industries we serve, staying close to their business and remaining current on industry trends and developments.





Legal reviews and dispute resolution

At Deloitte Legal in Kazakhstan, we place great emphasis on helping clients meet their legal obligations and avoid punitive state-imposed fines; and frequently defend client positions in court.

HR legal reviews and dispute resolution

The current Kazakhstan Labour Code, which entered into force in January 2016, introduced a new procedure to resolving employment disputes that involves a mandatory conciliation commission.

As employment law and structuring options are still evolving, Deloitte Legal continues to work closely with the state authorities to clarify the uncertain areas. In addition, we are seeing an increasing number of employment-related disputes in court, which are typically decided in the employee's favour. Fines/compensation can be significant and in one case a company was required to pay USD 200,000 in damages to a foreign employee. Most of the issues we see arise from poor HR systems and administration.

A tailored comprehensive review of your HR policies, practices and documentation by Deloitte Legal can help you better understand how to establish, manage and maintain HR systems and mitigate the risk of violations and adverse findings by the authorities. HR reviews may also be useful when starting a business, launching a new strategy or as part of a general housekeeping exercise.

In HR audit, Deloitte Legal can provide:

- A full review of all HR-related documentation
- A targeted HR review of specific documentation or contracts
- Support to clients due to be (or being) audited by the state authorities and representation in any subsequent dispute/litigation.

Highlights and credentials



Deloitte. Legal

A full HR audit for an equipment import company in anticipation of an HR audit by the state authorities. We also provided support during the audit and as a result fines were avoided

Deloitte. Legal

A targeted HR review for a local education institution. We assessed the employment structure for foreign academic staff

Deloitte. Legal

A targeted HR review for a large subsoil user. The review concentrated on developing the structure for hiring foreign personnel and calculating their compensation

Environmental legal reviews and dispute resolution

In the last decade, we have seen a sharp increase in large administrative fines on subsoil users in breach of environmental legislation, all of which have the potential to cause lengthy and costly court battles. The majority of sanctions on subsoil users are for unlawful natural gas flaring, unquoted environmental emissions as a result of emergencies and non-compliance with waste disposal requirements. Because of this we have seen first-hand the benefits of drafting effective policies and stringent internal processes and procedures.

Under the auspices of the Kazakhstan 2050 Strategy and concept of transitioning to a green economy, the government is currently reforming its approach to environmental protection. Deloitte legal monitors these developments closely and participates actively in debates around reform.

We work with clients to mitigate their risk of breaching environmental regulations and help them avoid unnecessary fines by reviewing and developing their environmental systems and procedures, ensuring compliance with environmental law.

Deloitte Legal provides the following environmental review services:

- A full environmental review of all environment-related documentation
- A targeted environmental review of specific documents or contracts
- Assistance to clients due to be (or being) audited by the state authorities and representing them in any subsequent controversy/litigation in relation to environmental payments, fines and compensation.

A recent focus area is the current rules imposing recycling responsibilities on producers and importers of a broader range of goods, including batteries and packaging. Failure to comply with these new rules may lead to large fines. Other ways of meeting recycling obligations exist alongside paying recycling duties. Our team is monitoring the topic closely and can help identify the processes required to ensure compliance.

Highlights and credentials



Deloitte. Legal

Comprehensive review of environmental payment and reporting processes for a major subsoil user. The review included an assessment of administrative fines and environmental reporting declarations, a review of internal processes and their compliance with legislation, and the development of a step-by-step plan for improving them

Deloitte. Legal

Full environmental review of the activities of a major oil subsoil user and its compliance with ecological obligations

Deloitte. Legal

Full environmental review of a major subsoil user's compliance with environmental obligations, including compliance with maximum possible emissions / discharges, and state authority rulings following inspections

Legal reviews and tax and customs disputes

We have extensive experience of representing and defending clients in tax disputes with the Ministry of Finance, including advising on any such disputes through the various commercial chambers, and conducting negotiations with senior officials through the Kazakhstan National Chamber of Commerce. We have also represented clients in regional courts (Aktau, Atyrau and Kyzylorda) and with the investment panel of the Nur-Sultan city court.

Our experience of defending clients in complex tax audits has demonstrated the need for a careful assessment of tax law compliance from the outset to ensure documents and agreements comply in full with the Tax Code, especially where complex contracts and consortiums are involved. We can also work with you to develop a litigation strategy for any dispute to increase your chances of a successful outcome.

Our experts have been heavily involved in official working bodies to draft Customs Code amendments, giving them unparalleled insight into the workings of customs-related issues.

We will always work with you to tailor our approach to your requirements.

Deloitte Legal provides the following tax and customs review services:

- A full tax/customs review of all relevant documentation
- A targeted tax/customs review of specific documentation or contracts
- Assistance to clients due to be (or being) audited by the state authorities and representing them in any subsequent controversy/litigation.

Highlights and credentials



Deloitte. Legal

Representation of a major subsoil user in the very first investment dispute where the court of first instance was the Supreme Court following legislative amendments. The case was ruled in favour of the client, helping it save approximately USD 600,000

Deloitte. Legal

Representation of a major Kazakhstan subsoil user in the Supreme Court as the court of first instance regarding the results of a tax audit related to a production sharing agreement. The case was ruled in favour of the client

Deloitte. Legal

Representation of a major industrial company in a transfer-pricing dispute around adjustments to the customs value of oil exported from Kazakhstan

Legal services

Corporate Law

Corporate Consulting

- Advising international companies looking to establish a legal presence in Kazakhstan, including advising on the investment preferences regime
- Negotiating, drafting and executing internal corporate documentation (e.g. shareholder agreements, foundation agreements, charters and dividend policies)
- Implementing significant corporate actions (e.g. changes to charter capital, the composition of participants/ shareholders, registering/re-registering companies, branches and representative offices)
- Analysing corporate strategies and governance structures
- Providing full-cycle corporate compliance services

National and cross-border mergers and acquisitions and investment activity¹

- Conducting full purchaser or vendor legal due diligence (including tax, environmental, HR and financial services due diligence as required)
- Structuring transactions
- Full legal support during transaction negotiation
- Negotiating, drafting and executing letters of intent, share participation sale and purchase agreements and ancillary documents
- Obtaining regulatory approvals from all relevant authorities
- Closing and implementing deals
- Advising on private equity investments
- Providing full legal IPO support on Kazakhstan and foreign stock markets

Restructuring, liquidation and bankruptcy

- Advising on organisational structure and legal form
- Dissolving entities: providing full legal support during liquidation and bankruptcy procedures, including freezing business activities

Highlights and credentials



Deloitte. Legal

Consulting on and implementing the spin-off of a part of business for a construction company

Deloitte. Legal

Advising on the corporate restructuring of a national holding during privatisation

Deloitte. Legal

Advising two subsidiaries of a major O&G services provider on establishing a presence in Kazakhstan

¹ For further information please refer to our brochure "M&A in Kazakhstan"

Employment and Immigration law

In addition to full or targeted HR reviews, we offer the following employment and immigration law services.²

Employment

- Developing and/or adapting statutory standard HR documentation e.g. standard employment agreements, staff list templates and consent forms;
- Overseeing hiring procedures (welcome packs);
- Terminating agreements (farewell packs)
- Providing strategic services e.g. drafting internal policies and regulations, advising on structuring and implementing corporate and employment relations;
- Providing HR outsourcing/administration services e.g. maintaining/updating employee files, preparing required reports for submission to the authorities, and preparing employee monthly timesheets;
- Providing litigation and pre-litigation support in the event of an employment dispute.

Immigration

Deloitte Legal regularly advises international companies on immigration matters, including assisting them to acquire and extend work permits and visas. Deloitte's global immigration team supports clients on immigration issues in different jurisdictions and the Deloitte Global Mobility programme acts as a one-stop shop for clients seeking advice on immigration issues in multiple countries. In particular we:

- advise on all aspects of immigration law in Kazakhstan;
- advise on work permit and visa rules;
- provide all administrative support required for obtaining work permits and visas.

Highlights and credentials



Deloitte. Legal

We provide ongoing support on immigration issues to a large international construction equipment manufacturer

Deloitte. Legal

We regularly advise a major subsoil user on the compliance of its internal HR documentation with employment law in Kazakhstan

Deloitte. Legal

We have developed and drafted a corporate pension plan for a national air carrier. This is one of the first of its kind in Kazakhstan and has been regarded as an outstanding success by the company

² For further information please refer to our brochure "Employment law services in Kazakhstan"

Commercial law

Contracts

- Preparing/reviewing a wide variety of commercial agreements including leases, distribution, agency, service, storage/ warehouse and transportation agreements;
- Preparing/reviewing finance and security agreements including loans, mortgages and pledges;
- Assessing and drafting appropriate commercial structures including distributor/ dealer chains, wholesale/retail sales, direct trading, internet trading, service and warranty support.

Intellectual Property

- Advising on the protection of IP rights;
- Providing advice and administrative assistance in obtaining patents and registering trademarks;
- Analysing and preparing licence and franchise agreements and assisting with their registration with the competent authorities.

Technology Projects

- Advising on the use of Innovative Technology, including cloud-based technology and electronic document-exchange systems.

Real Estate and Construction

- Structuring transactions in the construction industry including large real-estate transactions and infrastructure projects;
- Advising on investment preferences and drafting investment contracts;
- Advising on complex rules around ownership rights and transactions in respect of land and other immovable property;
- Litigation support.

Public-Private Partnerships

- Preparing/reviewing concession and public-private partnership project documentation;
- Liaising with the relevant competent authorities during the review and approval of project documentation;
- Supporting negotiations with private investors/government bodies and concluding relevant agreements.

Currency control

- Advising on all currency regulation and control issues;
- Structuring foreign trade transactions;
- Supporting the notification of currency transactions to the National Bank.

Commercial law (continued)

Licensing

- Advising on all licensing issues including acquiring licenses and permits.

Environment

In addition to full or targeted environmental reviews (and any related controversy/litigation) we:

- providing sustainable energy legal advisory services including advising on and implementing complex renewable energy projects in Kazakhstan for example in the solar, wind and hydroelectric spheres;

- advise on any environmental, ecological and legal regulations e.g. on emissions, oil production by-products such as sulphur and gas, and the storage of oil, mining and oil refinery waste;
- provide administrative assistance in obtaining all relevant environmental licenses and permits.

Highlights and credentials



<p>Deloitte. Legal</p> <p>We have developed and reviewed loan agreements, including inter-company loan agreements for clients in the energy and resources sector</p>	<p>Deloitte. Legal</p> <p>We have developed several concession agreements, including agreements with concessionaires and partners</p>	<p>Deloitte. Legal</p> <p>We reviewed the franchise agreement of an international fast food chain restaurant</p>
<p>Deloitte. Legal</p> <p>We reviewed the franchise agreement and registered IP rights for a Finnish technology company</p>	<p>Deloitte. Legal</p> <p>We provided legal consulting on rolling out mobile financial services</p>	<p>Deloitte. Legal</p> <p>We implemented electronic document management for a global digital industrial company</p>

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We advised on the use of cloud-based technology and protection of personal data for one of the world's largest communications providers



Meet the team



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