# AQUITAS



# KRISTINA MYCHKA Associate

AEQUITAS 47 Abai Ave., Office 2 Almaty 050000 Republic of Kazakhstan T +7 (727) 3 968 968 E <u>k.mychka@aequitas.kz</u> Practice areas Dispute Resolution Tax Law

Languages spoken English, Russian

Qualifications Lawyer, Kazakhstan

Kristina joined AEQUITAS team in April 2023. Her areas of specialization are dispute resolution, tax and civil law. She is highly experienced in judicial proceedings in connection with various categories of disputes, including those relating to appeals of the results of tax inspections. Furthermore, Ms. Mychka successfully protects the clients' interests in the course of tax inspections and pretrial dispute settlement. Kristina also advises clients on various issues in the sphere of civil, corporate and tax law, and has the right to represent clients in the IAFC Court (right of audience).

Ms. Mychka graduated with honors from Adilet Higher Law School of Caspian University.

# Memberships

Kazakhstan Bar Association SIPAC

### Experience

2023-present	AEQUITAS Law Firm – Associate
2021-2023	Ernst & Young Kazakhstan LLP – Associate
2020-2021	Kazakhstan Bar Association – Associate

# Education

2017-2021	Adilet Higher Law School of Caspian University, LLB (graduated with
2014-2017	honors), Kazakhstan Adilet College under Caspian University (graduated with honors), Kazakhstan

#### Awards / Recognition



"Kristina Mychka and Anton Alexeyev accompany our business related to tax issues. They have proven themselves as experienced professionals who in time can analyze the situation and offer the most advantageous solutions."

Recommended lawyer in Tax and Customs (The Legal 500, 2024)

### **Representative Projects**

**Commercial Disputes** 

- Successful representation of a South Korean bank in a litigation on the issue of unlawful actions of a private court enforcement officer as part of court's consideration of the defendant's application for the case reconsideration in connection with the newly discovered and new circumstances.
- Support of enforcement proceedings on the issue of unlawful actions of a private court enforcement officer.
- Drafting of a memorandum for a Slovakian company regarding possibility of enforcement of court judgments of Slovakia in Kazakhstan and possibility of dispute resolution in Kazakhstan with the participation of a resident of Slovakia.
- Representing the largest US company active in the sphere of manufacture and supply of equipment in a litigation in connection with a case on recovery of heavy debts under a supply agreement.
- Representing the leading German company specializing in electrotechnics, electronics, power equipment, transport, medical technologies, and lighting solutions in a litigation involving recovery of a large debt under a supply contract.
- Drafting of a memorandum for a company developing and producing modern means of communications on the issues relating to an arbitration dispute, participation of third parties in arbitration proceedings, and application of lawful forfeit.
- Representing a major Danish company producing thermal automatics, refrigerating appliances and driven equipment, as well as industrial automatics, in a litigation in connection with a case involving recovery of a large debt under a supply contract from several codefendants.
- Drafting of an opinion on the issues pertaining to jurisdiction over corporate disputes and judicial proceedings.
- Drafting of an opinion relating to arbitration proceedings on corporate disputes and comparison of arbitration and judicial proceedings.
- Drafting of a response to a claim of a court enforcement officer for an international company producing special purpose nutrition regarding deductions from the amounts of fees of the company partners.
- Drafting of a memorandum for a Chinese company, one of the largest manufacturers of hybrid and electric cars, on the issues relating to protection of commercial secrets.
- Representing a Belgian company selling grain in the course of enforcement of an arbitral award of the Arbitration under FOSFA in Kazakhstan.
- Drafting a due diligence report on judicial issues for one of the largest transportation and logistics companies in Kazakhstan.

Drafting of a memorandum regarding protection of violated rights of a Japanese automobile manufacturer in connection with bad faith advertising published by a competitor, including description of possible legal methods allowing to protect such rights.

Tax Issues

- Drafting of a memorandum for a major IT company regarding the taxation procedure applicable to services agreements, specifically, with respect to payment of the VAT, CIT, tax at the source of payment, and possibility to take costs incurred in connection with acquisition of certain services from a non-resident related entity as deduction.
- Drafting of an inquiry to the tax authority regarding possibility to take costs incurred in connection with acquisition of certain services from a non-resident related entity as deduction.
- Support and protection of interests of one of major food and household chemical goods manufacturer in an administrative procedure conducted by the tax authority regarding fairness of mutual settlements with counterparties.
- Support and protection of interests of one of major food and chemical goods manufacturer in the course of an unscheduled thematic tax inspection.
- Representing a major company distributing high-quality German medicines, therapeutic range and natural cosmetic products before the Ministry of Finance of Kazakhstan in connection with challenging of a notice of the tax inspection results.
- Representing a major company distributing high-quality German medicines, therapeutic range and natural cosmetic products in an administrative court in connection with an appeal against the resolution on imposition of an administrative sanction of large amount.
- Drafting a due diligence report on tax issues associated with acquisition of shares under a production sharing agreement for one of the largest subsoil user companies in Kazakhstan.
- Drafting of opinions on the issues of tax implications of transformation of LLP into JSC and selection of the tax regime.
- Drafting of an opinion on the issues of taxation in Kazakhstan for an international company producing special purpose nutrition and selling its products by the direct sales method.
- Drafting of an opinion for a major Lithuanian company on the issues relating to taxation of income under a contract entered into with a local company.
- Drafting of a memorandum on the tax issues relating to taxation of sale and purchase agreements between local companies and non-residents of Kazakhstan.
- Representing a company active in operations with immovable property in judicial proceedings in connection with an appeal against the results of a tax inspection and resolution on imposition of an administrative sanction in the course of the case reconsideration in connection with the newly discovered circumstances.

### **Corporate Issues**

- Drafting of a due diligence report in connection with acquisition of a land plot for a Chinese company, one of the largest manufacturers of hybrid and electric cars.
- Checking the sublease agreements for a Chinese company, one of the largest manufacturers of hybrid and electric cars, as to compliance with legislation and lawapplication practice of Kazakhstan.

- Checking the loan agreements between a company registered in the AIFC and a foreign company as to compliance with legislation and law-application practice of Kazakhstan.
- Corporate check for acquisition of shares in local companies for a company producing aluminum and description of the identified risks.
- Drafting of a memorandum for a major Chinese logistics company on the issue of setting up a company in Kazakhstan.
- Drafting of a memorandum for a major Chinese construction company regarding obtainment of a construction license in Kazakhstan.
- Drafting of a memorandum for a Chinese company active in the sphere of nuclear energy regarding entering into a sale and purchase agreement following the results of a closed tender.

# **Publications**

Ye. Nesterova, K. Mychka, Theoretical and practical aspects of application of the preliminary agreement // Subsoil Use and Law – 2. 2019.