



GRATA
INTERNATIONAL

Local Knowledge
for Global Business

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Customs Law, International Trade & WTO

International trade is an integral part of the economic activity of our clients. The international trade law covers a wide range of questions, from confidential negotiations on commercial contracts between companies to the state laws regulating cross-border trade and the international agreements of the World Trade Organisation (WTO) and Eurasian Economic Union (EEU) among others.

General development of international trade, including integration within the Uniform Economic Space and the Customs Union, provides new business possibilities for companies and sets them new tasks. We handle the challenges faced by companies by understanding the practical application of standards of the "new" customs legislation and the need for compliance with its requirements.

Awareness on the latest changes and development prospects coupled with timely adaptation to the constantly changing requirements of customs legislation is a necessary condition for minimising the risks connected with customs registration and payment of taxes and customs duties.

Our experts can help with customs and contract regulation issues, currency control, and questions of intellectual property when importing or exporting goods.

Our international trade law practice was specifically created for the purpose of satisfying our clients' needs in light of recognition of Kazakhstan as a full member of the WTO since November 30, 2015 and the effect of the treaty of the establishment of the EEU on January 1, 2015.

Today, we provide high-quality legal advice in the sphere of international trade law to assist our clients with transnational projects in the most effective way and to reduce the risk of conflicts occurring with customs and other government bodies of Kazakhstan.

The lawyers of GRATA International have profound knowledge, and they are qualified in all aspects of customs and currency regulation in Kazakhstan. Our experience and competence help our clients understand potential complications in the activities of their companies and to optimise their foreign economic activity.

We work in close cooperation with the best international law firms and experts in WTO dispute settlement in the world.

GRATA International provides the following legal services, among others, in relation to international trade law and the law of the WTO:

- ▶ advise on the foreign trade activity, development of the new foreign markets and dealing with barriers in international trade;
- ▶ carry out the expert analysis of the international economic treaties, as well as obligations of Kazakhstan as a member of the international trade organisations and regional associations in the context of advantages and risks to business;
- ▶ legal support in both Kazakhstan and the international courts of justice and arbitration, Court of EEU, the Eurasian Economic Commission (EEC), and also at various international venues concerning the international trade law;
- ▶ represent clients' interests in the relations with Kazakhstan government bodies and participate in lawmaking activities on questions of international trade;
- ▶ assessment of dispute settlement prospects with the use of protection mechanisms within the WTO, the Commonwealth of

Independent States (CIS) and EEU, and development of strategy for such protection;

- ▶ representation of interests of the Kazakhstani clients within the investigations coming from introduction of the anti-dumping, countervailing and protective measures which are carried out by national authorities of the USA, the EU and other countries;
- ▶ consultation of the foreign import companies concerning the customs law of Kazakhstan, including: Kazakhstani customs classification, rules of an assessment and goods origin, preferential trade regimes and free trade zones, such as EEU;
- ▶ consultation of the foreign import companies on the Kazakhstan legislation in the field of technical regulation, sanitary wellbeing of the population, food security;
- ▶ consultation of the foreign import companies on the Kazakhstan legislation in the field of protection of intellectual property;
- ▶ consultation of the Kazakhstani clients concerning export of goods, services and objects of intellectual property to the countries falling under export control, embargo and economic sanctions;
- ▶ representation of Kazakhstani and foreign clients in the disputes arising in connection with violation by the states of norms of the WTO and other trade agreements both in bodies of the WTO for settlement of disputes, and in the appropriate regional and national authorities;
- ▶ structuring transactions with use of the advantages provided by rules of international trade including norms of the WTO, and also carrying out (preparation of) regional and bilateral trade agreements;
- ▶ consultation of clients concerning the conclusion of export-import transactions.

References

- ▶ [Talgo](#)
- ▶ [Austrian Airlines](#)
- ▶ [Enka](#)

Industries

[CONSTRUCTION & INFRASTRUCTURE](#)

[INDUSTRY & TRADE](#)

[PHARMACEUTICALS & HEALTHCARE](#)

[TECHNOLOGY, MEDIA & TELECOMMUNICATIONS](#)

[TRANSPORT](#)

Recognition

Kazakhstan



Legal 500, Tier 1, 2018-2019, Tax lawyers

GRATA's Tax lawyers team of GRATA International is 'responsive and provides clear and complete analysis', underpinned by a 'deep knowledge of local legislation'.

Legal 500, Tier 1, 2020, Tax Lawyers

Once again, GRATA's tax lawyers maintain their top position in the rankings. The team was praised for assisting clients on a variety of complex issues, including tax and customs control issues and the protection of interests during disputes



Legal 500 EMEA 2021, Tier 1

Russia



Pravo 300, 2020, III group





Pravo 300, 2020, I group

Experience

Belarus

- ▶ Advising the European manufacturer of civilian helicopters on the issues of conclusion distribution contracts with the resident of the Republic of Belarus. The questions included the liabilities of the distributor to sell helicopters and spare parts for them, to do a post-sale service of helicopters, and exercising of the Contract in the jurisdiction of the Republic of Belarus. We analyzed the conditions of import and sale of civil vessels, spare parts for them to evaluate the risk of qualification of them as dual-use items, requirements to the amount of technical documentation from the manufacturer, and its submission to the competent body, the volume of permissions for sale to be obtained in the Republic of Belarus. Also, advised on the payment of customs duties, offshore tax, and other taxes.
- ▶ Advising the Russian distributor of cosmetics and biologically active additives (BAA) produced outside of EAEU on the issues of distant selling in the Republic of Belarus, tax and legal risks of selling such products from Russia without foundation of a legal entity in Belarus. We clarified the existing requirements and restrictions on the import, circulation, and advertising of BAA in the Republic of Belarus; grounds for considering the client's activity in Belarus as a permanent establishment for taxation purposes, checking the licensing requirements.
- ▶ Advising the Belarusian company on the question of warranty and post-warranty service for technological equipment produced in EU, drafting of a contract for the activity of authorized service center for the regulation of issues of the equipment's registration for the warranty repair, separation of warranty and non-warranty cases, performing of repair works and the requirements for its quality, compensation-free transfer of the spare parts by manufacturer, replenishment of spare parts warehouse, their returning after the end of contract's term and making reports on warranty repairs. The terms of the contract were brought into compliance with the requirements of currency legislation.
- ▶ Advising the Belarusian meters' manufacturer on the questions of optimizing the work with service centers in Russia for the reduction of time of equipment transfer needed for the warranty repair and forming the stocks for the quick replacement of the previously delivered goods. We analyzed ways to satisfy clients' requirements on the payment of taxes, customs duties, and payments.
- ▶ Analysis of distributor agreement and supply contract concluded with the Belarusian company in the interests of a EU manufacturer of crop seeds and its improvement for compliance of requirements of Belarusian legislation. We advised

on the conditions and amounts of selling goods in Belarus, requirements for the seeds' quality, the procedure of conducting the quality check including agreeing on the testing laboratories, forms of payment. We also examined the possibilities of usage of a credit note, the order for the promotion of goods on the Belarusian market and the usage of stimulatory measures for the end costumers, protection of the trademark of manufacturer and manufacturer's rights on selection inventions. Also, the compliance with anti-monopoly and competition legislation applicable to the vertical agreements was evaluated.

Azerbaijan

- ▶ Provided legal support to the Beltelekabel, company incorporated in Belarus when transporting equipment from Azerbaijan to Belarus. Representation of the client in relations with the customs committee and the logistics company.

Kazakhstan

Custom Regulation:

- ▶ preparation of analysis of the legislation of the Customs Union concerning a turnover of oil products for a Russian mining company;
- ▶ advising a French technical engineering company on customs procedures on export of goods from Kazakhstan;
- ▶ advising a large Russian subsoil user concerning customs regimes, payments and privileges applicable in the territory of Kazakhstan at application of "Tolling structure";
- ▶ drafting the USAID review of tax and customs legislation regulating import and turnover of humanitarian aid in Kazakhstan and the Customs Union. Development of recommendations about amendments to the legislation of the Republic of Kazakhstan in terms of regulation of humanitarian aid deliveries.

Taxes and Customs Duties at Import and Export of Goods:

- ▶ advising a large Russian subsoil user on customs payments and regimes;
- ▶ advising a company engaged in sea transportation on customs payments and regimes;
- ▶ advising a large telecommunication company concerning payment of customs, customs duties and VAT by deliveries in Kazakhstan of various equipment;
- ▶ legal support in customs audit for an international telecommunication company, in particular, on the issues of customs payments concerning excess amount of additional delivery equipment components;
- ▶ advising the largest FMCG company concerning potential customs payments and taxes which are subject to payment on import of medical accessories to Kazakhstan;
- ▶ advising a French company regarding taxation and customs questions on import of space equipment to Kazakhstan;
- ▶ advising on tax benefits and customs issues connected with Islamic Development Bank financing a delivery of agricultural machinery to Kazakhstan on the basis of contract of financial leasing;

- ▶ advising a large uranium international company concerning customs payments and charges at an import of incomplete and damaged equipment;
- ▶ advising a large oil company acting under a PSA on payment of export customs duty.

Non-Tariff Regulation:

- ▶ advising a large foreign company on the import into the territory of the Customs Union of encryption (cryptographic) means;
- ▶ preparation of a memorandum on the requirements to importation of encryption (cryptographic) means to the Republic of Kazakhstan for a leading communication foreign company;
- ▶ advising a large Kazakh company on legal requirements of the Customs Union and Kazakhstan in the area of certification and licensing related to importation of cars and spare parts;
- ▶ preparation of a memorandum on licensing and certification of imported goods in the area of information technology under the laws of Kazakhstan and the Customs Union for a leading foreign company;
- ▶ advising foreign companies on the issues of importation of medical equipment and medicines to the Republic of Kazakhstan;
- ▶ advising a major foreign research company on importation of medical equipment for laboratory studies to the territory of Kazakhstan;
- ▶ preparation of a memorandum for a foreign company on the procedure of obtaining licenses and permits required for the importation of equipment for power plant construction;
- ▶ preparation of legal opinion for a foreign trade company on the need to obtain the license for the importation of goods, as well as on the procedure and conditions of the goods certification.

Customs Disputes:

- ▶ successful appeal in court of additionally charged amounts of customs payments, duties and VAT for import of 95 mln Tenge with respect to a mining company;
- ▶ successful protection of interests of a FMCG company in courts in appealing the results of customs audit regarding royalty inclusion into the customs cost of the goods for the amount of over 1 bln Tenge;
- ▶ representation of interests of a brewery in courts in appealing the actions of customs authorities on refusal in offset of earlier paid amounts in the account of the forthcoming payments;
- ▶ successful representation and protection of interests of an uranium company in customs authorities of Kazakhstan on the correctness of calculation of customs payments, customs duties and VAT for amount of 80 mln Tenge.

Kyrgyzstan

- ▶ Advising Fresenius C Deutschland GmbH on first PPP project in the Kyrgyz Republic “Organization and provision of haemodialysis services in Bishkek, Osh and Jalal-Abad” (Public partner – Ministry of Health of the Kyrgyz Republic). Assisting the client on realization of the PPP project, construction of four clinics and provision of haemodialysis

services in the Kyrgyz Republic, including, but not limited: all questions related to realization of the project, labor, customs, licensing, healthcare regulation (ongoing, PPP Agreement was signed on 15 August 2017).

- ▶ Advising Procter & Gamble on registration of the client's trademarks in the customs register of intellectual property of the Kyrgyz Republic.
- ▶ Advising AAEngineering on doing business in Kyrgyzstan, prepared a complex memorandum on general and specific issues of corporate law, customs law, labour law, tax law, environmental protection, construction standards, etc.
- ▶ Advising AAEngineering on doing business in Kyrgyzstan, prepared a complex memorandum on general and specific issues of corporate law, customs law, labour law, tax law, environmental protection, construction standards, etc.
- ▶ Advising Toyota Motors Kazakhstan on supply of vehicles into Kyrgyzstan.

Ukraine

- ▶ Representing the interests of a Ukrainian manufacturer in a special investigation regarding the import of gas-filled plastics to Ukraine;
- ▶ Representing the interests of a Ukrainian manufacturer in the anti-dumping investigation of the European Commission in relation to imports of ferrosilicon of Ukrainian and Egyptian origin to the European Union;
- ▶ Representing the interests of a Russian chemical industry enterprise in an anti-dumping investigation into the import of certain types of fertilizers of Russian origin to Ukraine;
- ▶ Representing the interests of a Lithuanian chemical industry enterprise in a special investigation into the import of certain nitrogen fertilizers to Ukraine.

Key contacts



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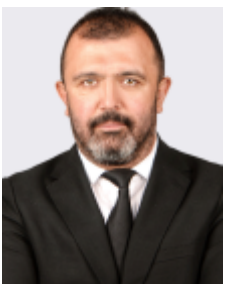
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
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
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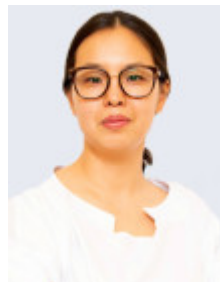
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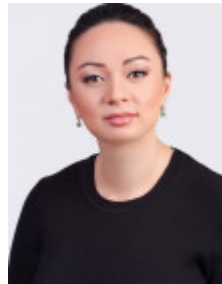
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