

Deloitte.



Deloitte

Business Continuity:
Maintaining Resilience
In Uncertain Times



Business Continuity: Maintaining Resilience In Uncertain Times

Deloitte will be happy to find new solutions for your business

Currently, businesses that have not yet recovered from the consequences of the pandemic are being shaken by sanctions waves, the epicenter of which falls on the geopolitical situation in the world. Adaptation to new realities includes the consideration of new jurisdictions, as well as new restructuring and supply chain schemes. Therefore there is a need in high-quality and agile solutions, in which Kazakhstan/Uzbekistan may play an important role.

Kazakhstan and Uzbekistan, which are historically located on the path of the Great Silk Road, have a number of advantages for the continuity of your business:

- Attractive forms of business entities, favourable conditions for doing business;
- The possibility of doing business in Kazakhstan/Uzbekistan remotely;
- Positive investment climate, investment preferences;
- Low tax burden, etc.

Why Deloitte?

Deloitte Kazakhstan started its activity in 1994 and today we are proud to be one of the most dynamic and rapidly developing practices in Kazakhstan and Uzbekistan. Today our success is proven by the business successes of our respected Clients. Deloitte Tax & Legal Kazakhstan/Uzbekistan is recommended by such leading international directories as Legal 500 Europe Middle East and Asia and International Financial Law Review 1000.

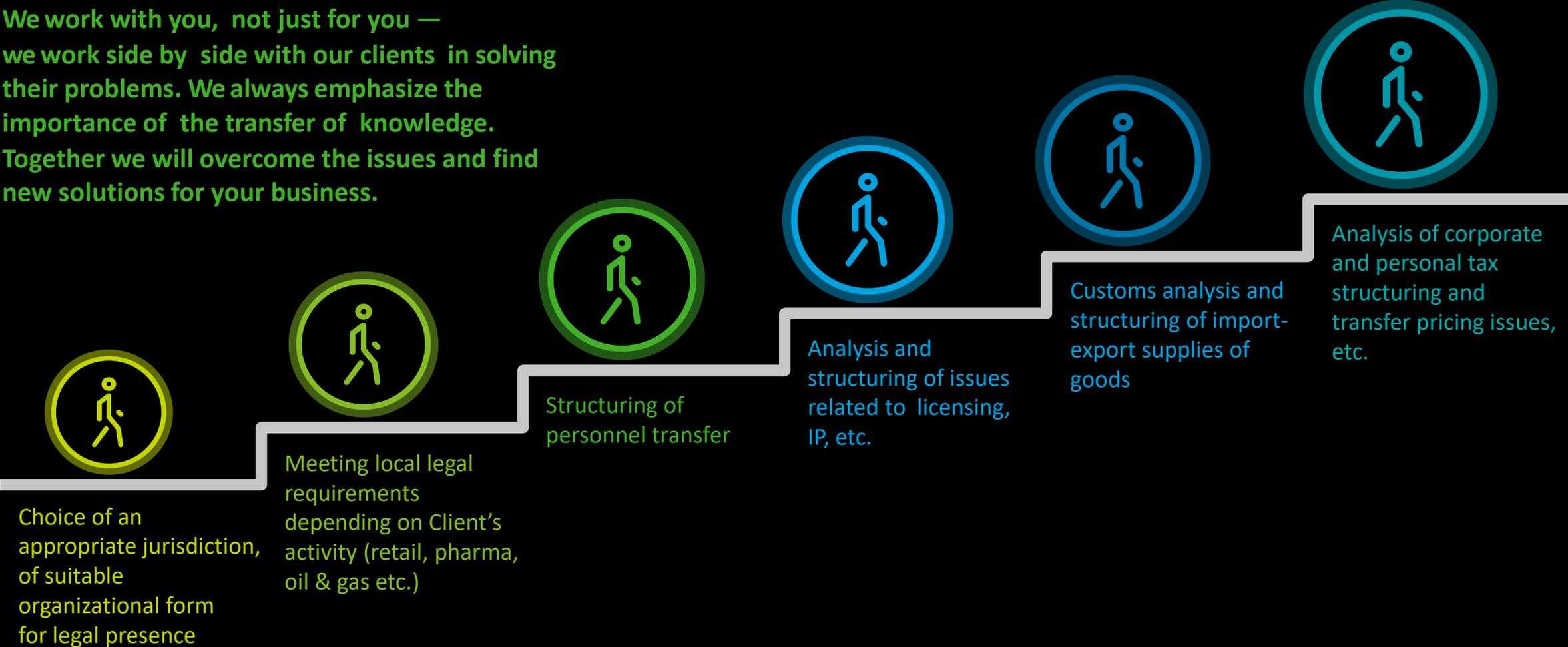
Many people. One voice.



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The possible issues to consider

We work with you, not just for you — we work side by side with our clients in solving their problems. We always emphasize the importance of the transfer of knowledge. Together we will overcome the issues and find new solutions for your business.



How Deloitte can help?

Tax and legal team works closely with various industry groups and business lines, as well as with colleagues around the world, so we can provide a comprehensive approach for solving challenges you face daily as well as strategic objectives.



1

Legal team

Legal team will be glad to assist, inter alia, with the following:

- Business restructuring schemes from Kazakhstan and Uzbekistan law perspective and their implementation;
- Feasibility of Kazakhstan/Uzbekistan implementation in supply chain scheme;
- Establishing a legal presence in Kazakhstan/Uzbekistan, with recommendations on the most suitable organizational forms;
- Currency control issues;
- IP related issues;
- Transfer of foreign personnel to Kazakhstan/Uzbekistan, including the structuring and implementation, obtainment of work permits, working visas, residence permits.



2

Tax team to add

Tax team will be glad to assist, inter alia, with the following:

- Analysis of local, bilateral, and multilateral treaties, laws, and regulations to understand the impact to their global operations, including access to treaty benefits, application of domestic anti-abuse rules, foreign tax credit (FTC) utilization, and application of controlled foreign company (CFC) rules.
- We advise on topics including efficient capital deployment, flexible repatriation strategies, the future of work, and legal structure reorganization (resulting from M&A activity or desire for simplification including merger, acquisition, and divestment)) while navigating the complex and increasingly more transparent international tax environment.



3

Customs team

Customs team will be glad to assist, inter alia, with the following:

- Overview of various schemes for import-export supplies of goods to Kazakhstan/Uzbekistan, their structuring from the customs point of view;
- Analysis of customs procedures, conditions for their application, payment of customs duties and taxes;
- Issues of application of exemption from customs duties and VAT on imports. Application of customs duty rates;
- Analysis of methods for determining the customs value. Issues of additional charges, including royalties;
- Requirements for customs documents, as well as waybills for goods.

Our core team members



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