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.

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

Memberships

Kazakhstan Bar Association

Experience

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

Education

| 2020 | Adilet Higher Law School of Caspian University, LLB (graduated with honors), Kazakhstan |
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| 2017 | Adilet College under Caspian University (graduated with honors), Kazakhstan |

Awards / Recognition

RECOMMENDED LAWYERLegal500"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."EMEA
2024Recommended 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.
- Representation of a major American 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.

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.

Publications

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