



International
Fiscal
Association

September 28, 2017

Kyiv, Ukraine

IFA Ukraine Educating Seminar: BEPS Impact on Corporate Tax Avoidance: Progress Made and Expected Changes



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SEMINAR SPEAKERS



Khodakovsky, Pavlo

**Acting President,
IFA Ukraine**

Pavlo joined Arzinger as Tax Partner in 2009. Since then Arzinger Tax Practice significantly strengthened its position in Ukrainian legal market and gained a reputation of reliable tax advisor.

Prior to joining Arzinger, Pavlo Khodakovsky worked for one of the leading Ukrainian corporations - Ukrainian Financial Group, where he was responsible for legal support of various issues of corporate governance, asset management, securities, taxation, etc. Performing respective duties, Pavlo has taken the positions of Deputy Director of an asset management company and Head of the supervisory board of a corporate investment fund. Previously, he also headed the Department for International and Legal Activities, in the Office of the Ukrainian Parliament Commissioner for Human Rights (Ombudsman).

Pavlo has Master's Degree in International Law from Institute of International Relations (Kyiv National Taras Shevchenko University) and Master's Degree in Foreign Policy from Diplomatic Academy of Ukraine (Ministry of Foreign Affairs of Ukraine).



Willvonseder, Clemens

**Attorney at Law,
Binder Grösswang (Austria)**

Clemens Willvonseder joined Binder Grösswang in 2016 as attorney at law, specializing in tax. Before joining Binder Grösswang Clemens worked as Associate for Arendt & Medernach (Luxembourg) (2011 - 2016) and as a Research and Teaching Associate at Vienna University of Economics and Business, Institute for Austrian and International Tax Law (2010 - 2011).

Clemens is registered as European Lawyer and is admitted to the bar in Luxembourg as Avocat à la Cour in 2016.

Clemens holds degrees from University of Vienna, Austria (Mag. iur. 2010) and Vienna University of Economics and Business, Austria (Mag. rer. soc. oec. 2011). He is fluent in German, English and French.



Pośniak, Andrzej

**Partner, Head of Tax,
CMS Cameron McKenna
Nabarro Olswang Pośniak i
Sawicki sp.k. (Poland)**

Andrzej Pośniak, a Polish-qualified tax advisor, is a partner in the Tax Team.

He specializes in tax and corporate law, focusing on transfer pricing, value added tax and corporate income tax matters. He also advises on the tax aspects of JV/consortium structures, international tax and corporate planning and restructuring multinational companies, as well as M&A transactions.

Before joining CMS, Andrzej worked with several well-known international companies including a major European leasing company and one of the "Big Four" consulting firms. He is the author of a large number of publications.

Andrzej holds MA degree in Economics, Faculty of Economics, Management and Finance at the Graduate School of Business Economics in Warsaw (2005).



Siiushov, Denys

**Associate,
Arzinger**

Denys is a tax associate at Arzinger Law Office. He specializes in advising domestic and foreign clients on a broad range of legal issues related to the application of Ukrainian and foreign tax laws.

Denys is experienced in restructuring of companies and building effective from the tax perspective international holding and trading structures which include tax optimization in Ukraine and use of tax incentives in other states. He has repeatedly advised on the protection of assets and companies' owners by utilizing such common law instruments as creation of trusts and use of nominal owners taking into account the latest trends in exchange of tax and banking information.

Currently Denys is working on his Ph.D. thesis in Commercial Law on the subject of economic and legal aspects of granting tax incentives to stimulate business activities in Ukraine.

Denys Siiushov has a Master's degree (with honors) in Law from the National University "Odesa Law Academy" with focus in Civil and Economic Law. He is fluent in Ukrainian, Russian and English.



Penskoj, Konstantin

**Senior Associate,
Sayenko Kharenko**

Konstantin Penskoj is a senior associate with Sayenko Kharenko tax practice.

Konstantin has more than 10-year experience of addressing a full spectrum of international and domestic tax issues faced by corporate clients.

Konstantin advises on tax-efficient business structuring and tax due diligence. He also provides general tax advice on corporate income tax, indirect tax, and transfer pricing compliance.

Mr Penskoj has extensive experience in advising on a broad spectrum of tax matters across sectors and industries (food, FMCG, metallurgy, mining, oil & gas, transport, agriculture, and banking sectors). He earned degree in Finance from Taras Shevchenko National University of Kyiv.



Sydorenko, Andriy

**Associate,
CMS Reich-Rohrwig Hainz**

Andriy Sydorenko joined CMS Reich-Rohrwig Hainz in Kyiv in December 2015. He graduated from the Taras Shevchenko National University in Kyiv and holds Master's degree in International Public Law. Before CMS Andriy worked for more than 10 years in renowned international and Ukrainian law firms. Andriy focuses his practice on Tax, Customs and International Trade.

Andriy has profound experience in representing clients in disputes with Ministry of duties and fees of Ukraine, as well as in preparation of legal opinions and memorandums on various issues of Ukrainian direct and indirect taxation. Andriy advises international and Ukrainian investors on most tax favorable investment structure together with practical protection of foreign investment.

Andriy represented non-resident companies and individuals in disputes with customs authorities of Ukraine, participated in due diligence of banks, insurance companies and agricultural companies.

Andriy Sydorenko speaks Ukrainian, Russian, English, and French.

SEMINAR SPEAKERS



Medvedev, Vadim

**Counsel,
AVELLUM**

Vadim Medvedev is a Counsel with AVELLUM's tax practice and specialises in tax and succession planning matters. He has significant experience advising clients in international tax planning, transaction structuring and succession planning matters. He also provides general corporate and commercial advice.

Vadim is the leader of the Working Group on International Taxation & EU Harmonization in Ukraine at the American Chamber of Commerce in Ukraine. He is also the Head of the Permanent Scientific Committee of IFA Ukraine. During 2014 Vadim Medvedev served as the Co-Chair of the Tax Committee of the American Chamber of Commerce in Ukraine and was the member of the working group on VAT reform at the Ministry of Finance of Ukraine.

In addition to his native Ukrainian, Vadim is fluent in English and Russian.

ORGANISER'S INFORMATION

IFA Ukraine

IFA Ukraine is a non-profit organization with legal personality established in Kyiv in 2007 and official recognition obtained at the 61st IFA Kyoto Congress, September 2007.

At the moment, IFA Ukraine stands for above 30 members - tax managers, consultants, government officials, participating both directly and indirectly in the activities of Central IFA.

IFA Ukraine achieves its objectives through contributing to IFA Annual Congresses, as well as through the provision of variety of educational opportunities for its Members, including regular international tax seminars for tax consultants and in-house tax specialists, lectures for students and young scholars, knowledge seminars for state authorities, and workshops for judges. IFA Ukraine has also been engaged in projects with IBFD and OECD.

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Central IFA

International Fiscal Association (IFA), Netherlands, is the only non-governmental and non-sectoral international organization dealing with fiscal matters over the globe.

IFA brings together more than 12,000 practitioners, tax officials and academics from 116 member countries, involved in and concerned with taxation of international transactions and comparative study of tax laws.

Based in Rotterdam, IFA, since its foundation in 1938, has provided, in conjunction with the activities of each country branch, a blend of comprehensive research of international taxation and the development of programs and initiatives of current practical importance.

www.ifa.nl

Thursday, September 28, 2017

09:30 – 11:30

Welcome Address

- Impact of New Substance Requirements on Ukrainian Business Structures in EU (ATAD)
- Evolving Approaches to Substance and Anti-avoidance Rules in Specific European Jurisdictions (Austria/ UK/Poland/Serbia/Romania/Croatia)

Panelists:

Pavlo Khodakovsky, *Arzinger*

Clemens Willvonseder, *Binder Grösswang (Austria)*

Andrzej Pośniak, *CMS Cameron McKenna Nabarro Olswang Pośniak i Sawicki sp.k. (Poland)*

Andriy Sydorenko, *CMS Reich-Rohrwig Hainz*

11:30 – 11:45

Networking Coffee Break

11:45 – 13:00

- MLI: How radical are expected changes to DDTs application? Ukrainian perspectives and implications
- Ukrainian Approach to Treating Substance: Is place of effective management a valid risk?
- Application of Anti-avoidance Provisions in Ukraine: denial of DDT preferential regimes

Panelists:

Denys Siiushov, *Arzinger*

Vadim Medvedev, *AVELLUM*

Konstantin Penskoj, *Sayenko Kharenko*