IFA Ukraine’s Annual International Tax Conference is the only like event in Ukraine for tax professionals and policymakers interested in the latest developments and policy considerations in the area of practice and regulation of international taxation in Ukraine.

The comprehensive and topical 2010 program will feature government officials and keynote speakers. Top experts in the field of international taxation will share their insights and experience on a roster of pending international tax issues and policy considerations, including: International Tax Policy; Corporate Reorganizations and M&A Transactions: International Tax Structuring Considerations; Tax Issues in Cross-Border Trading Operations.

This year we will be paying special attention to international tax policy considerations. In addition, deep analyses of international tax matters will be combined with a number of case studies.
Dear Colleagues:

On behalf of IFA Ukraine, the branch of International Fiscal Association (IFA, the Netherlands), we warmly invite you to join us at the 3-rd Annual International Tax Conference.

Ukraine is actively pursuing important changes in tax law, including international tax rules, which are likely to materially impact international and domestic companies involved in international trade and cross-border investments and business operations. It is important not only to keep informed about relevant tax developments, but also to discuss, share and understand their impact on taxpayers and to address tax policy markets where such impact could create potential risk of double taxation or impede cross-border transactions.

You will also have opportunity to network with your colleagues.

We extend our special gratitude to Conference partners for their generous support and to our keynote speakers for their time, efforts and valuable contribution to this conference.

We look forward to welcoming you at our event.

Kind regards,

Oleh Marchenko
IFA Ukraine President
Session 1

8:30AM–9AM Registration/Coffee

9AM–9:10AM Welcome Note

Oleh Marchenko
President
IFA Ukraine

9:10AM–11:30AM International Tax Policy

In light of pending reform of Ukraine’s tax law, including consideration of the Tax Code, this session will address long-standing issues in the area of international tax law and relevant international tax policy considerations, discussing and suggesting directions for legislative actions:

> neutrality of tax treatment of profits attributable to permanent establishments, including the issue of inter-company transfers;
> regulation and application of transfer pricing rules, in particular, in transactions between unrelated parties;
> VAT treatment of cross-border legal, accounting, consulting and like services (Article 6.5.d) interpretation issues);
> application of “business purpose” doctrine to tax treatment of cross-border transactions, the issue of beneficial ownership;
> discussion of the effective participation exemption rules and their potential implications for Ukraine;
> practical and regulatory issues in assessment and payment of tax on income from sources in Ukraine (withholding method), in particular, in situations where the income (gain) is payable by a nonresident person to another nonresident person.

11:30AM–12PM Coffee-Break

Speakers:

> Representatives of State Tax Administration of Ukraine and Ministry of Finance of Ukraine
> Sergiy Melnyk, Salans
> Taras Rozputenko, Volkov & Partners
> Ivan Yurchenko, Vasil Kisil & Partners
> Tetiana Efymenko, Deputy Minister, Ministry of Finance of Ukraine
> Yuriy Gladun, Head of International Relations Division, STAU
The panelists will discuss important international tax aspects of mergers and reorganizations involving Ukrainian companies, such as:

- taxation of capital gains from sale of shares in M&A transactions and corporate reorganizations (in particular, in case of shares deriving their value mainly from Ukrainian immovable property);
- the issue of assessment of the amount of capital gain and application of Ukraine’s withholding tax to shares exchanges in corporate reorganizations;
- discussion of applicable tax treaty rules (in particular, under the Ukrainian DTTs with Cyprus, the Netherlands, the UK);
- the issue of two-tier holding structures designed to avoid taxation of capital gains from sale or exchange.

The panelists will discuss hot tax issues relevant for cross border trade structuring such as:

- agency arrangements in cross border trade transactions;
- PE and customs issues;
- cross border supply of services and VAT risks;
- structuring export/import transactions of Ukrainian business through a foreign trade vehicle: comparative analysis of the most popular foreign jurisdictions.
3-rd Annual IFA Ukraine International Tax Conference

General Information

Venue: Radisson Blu Hotel Kyiv
22–24 Yaroslaviv Val St
Kyiv 01034 Ukraine

Register Online at: ifa-ukraine.org/register

Or return the registration form to:
ifa@ifa-ukraine.org
tel./fax +380 44 220 07 11
Oksana Borovska
IFA Ukraine Coordinator

Fees:

IFA Ukraine Members
Early Bird Registration 100 EUR till November 1, 2010
Normal Registration 150 EUR

Non-Members
Early Bird Registration 200 EUR till November 1, 2010
Normal Registration 250 EUR

Payment method: The registrants will be invoiced based on completed registration forms.

Fees include: Attendance to all sessions; conference materials to be sent in advance and provided at place; coffee-breaks and luncheon.

Cancellations: All cancellations must be received in writing before November 11, 2010 at ifa@ifa-ukraine.org or by fax. +380 44 220 07 11 for Oksana Borovska, IFA Ukraine Coordinator. Refunds will be granted less a 50 EUR administrative fee. We regret that no refunds will be made after November 11, 2010. Registration is transferable. Substitutes are welcome.
Please read the “General Information” section before completing this form and return it to IFA Ukraine at the address below:

**Personal details**
Name: ____________________________________________________________
Firm/Company/Organization: ____________________________________________
Address: __________________________________ City / Zip Code: ________________
Phone: ___________________ Fax: ___________________ E-Mail: ________________
Please check business affiliation: □ Law Firm □ Industry □ Education □ Government □ Other

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Normal Registration 250 EUR

**Payment details**
To be billed please send us correctly completed application form. Might you have additional questions as to the payment please contact our office at the below contact details.

Signature: ___________________ Date: ___________________

Please send the completed form to ifa@ifa-ukraine.org or by fax +380 44 220 07 11.

Might you have additional questions please contact our office at 380 44 220 07 11 asking for Oksana Borovska, IFA Ukraine Coordinator.