



Promoting engagement

Legal Framework Conditions
in Kazakhstan



Promoting engagement

„Kazakhstan is one of Central Asia’s most resource-rich countries. Crude oil and natural gas form the cornerstone of the Kazakh economy. With a share of over 87% in the region’s trade, Kazakhstan is an important trading partner for Germany. Unlock the potential of this emerging market! We advise you competently and comprehensively throughout all your business ventures.“

Rödl & Partner

„Just like Rödl & Partner, we too support each other and automatically function as part of the whole. This sense of togetherness always inspires us to do our best. In doing so, we are creating a structure of stability and trust for our youngsters. With this sense of reliance they climb to the top of the tower.“

Castellers de Barcelona

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Legal and Regulatory Framework in Kazakhstan

Kazakhstan is the world's largest landlocked country and the ninth largest in the world in terms of its territory (2,724,900 square kilometres), but with a population of only 17.98 million (2016 estimate). In the last few years Kazakhstan has been coming more and more in the focus of foreign investors - first of all because of its abundant oil and gas resources and also due to its political stability. The state language is Kazakh; Russian (no less popular than Kazakh) has the status of another official language. Almaty ("Town of Apple-trees") has retained its status of the nation's economic hub in the south of Kazakhstan. The economic growth rate was 7.5% in 2011 and 5.0% in 2012 (year-on-year in each case).

The inflow of foreign direct investments to Kazakhstan was very impressive even during the crisis-shaken 2009, and many new projects were launched. Kazakhstan could boast the total investment volume of USD 108.3 billion by 31 December 2012. The main economy driver is the raw materials sector. According to *Index Mundi* estimate, the 2012 GDP was approximately USD 232.3 billion, which translates to USD 14,100 of the per capita GDP. The national currency of Kazakhstan is *Tenge* (officially abbreviated as KZT). At 21 August 2013, its exchange rate was KZT 203.90 for EUR 1.

According to the German Trade and Invest and to the Delegation of the German Economy in Central Asia, the accumulated German direct investments were approximately USD 750 million at 31 March 2012. German companies are present in Kazakhstan through about 200 representative and branch offices as well as 400 subsidiaries. Moreover, about 1,500 German companies maintain trade relations with Kazakhstani companies.

Investment law

The legal and regulatory framework and legal guarantees are relatively well developed in Kazakhstan, although they are not devoid of certain major weaknesses. Foreign investors are protected in Kazakhstan by the 2003 law on investments. The law on investments is intended to facilitate and to protect direct investments. Therefore it offers investment guarantees, customs and tax exemptions, the possibility of unrestricted outflow of dividends to foreign investors abroad as well as non-interference of authorities with the management of the investor's wealth. Furthermore, Germany and Kazakhstan concluded a treaty on promotion and protection of investments on 10 May 1995; this treaty offers foreigners equal treatment with locals, protection to German investments and reasonable compensation in case of expropriation. There have been no cases of expropriation so far. Moreover, there is an agreement between the Federal Republic of Germany and the Republic of Kazakhstan for the avoidance of double taxation with respect to taxes on income and on capital ("DTA") of 26 November 1997; its

regulations prevail over the national tax law and offer certain reduced tax rates to German investors (e.g. the withholding tax on dividends at 5% or at 15%, as appropriate.).

Legal forms for a business presence

Most foreign companies have purely trade relations with Kazakhstani companies. For them, the main concern is typically the choice of correct wordings to secure own claims - desirably by means of appropriate state guarantees. It is also possible to choose the German law as the governing law for trade contracts - although the imperative rules of the Kazakhstani laws (currency law, tax law, customs law, etc.) still apply. In particular, the obligation to go through the local registration procedure can emerge even from supply orders with a local performance component. You can find more details regarding this matter in our *Guide on Contracting: Kazakhstan*, which we will gladly send to you on additional request.

However, local presence is necessary or desirable on many occasions. German companies also manage their assignments in the neighbouring Central Asian states to a certain extent from Kazakhstan. It means that a foreign company should consider which of the available legal forms would be most appropriate for its presence in Kazakhstan and choose from them. Similar to many other legal systems of the states that used to be parts of the Soviet Union, the Kazakhstani law offers a possibility to establish a presence by opening a dependent remote office (such as a representative office or a branch), by founding a new company (greenfield investment), by acquiring an existing company (brown-field investment) or by starting a joint venture with a local partner.

Of recent, the registration procedure has been simplified considerably through enactment of the law *On State Registration of Legal Entities and Registration of Branch and Representative Offices* of 24 December 2012. This legal initiative has reduced the number of documents to be submitted as part of the registration process considerably. The registration term and thus the overall duration of the registration process also became shorter. The term for state registration of a company and for notification of a branch/representative office decreased to 3 working days in case of medium-sized and large companies and to 1 working day for small businesses. That is why the entire registration process takes approximately 5 days now - instead of 3 to 6 weeks, the way it used to be. These amendments were enacted on 8 January 2013.

Representative offices and branches

Representative offices and branches (branch offices) are not independent legal entities; from the legal perspective, they are dependent remote units (offices) of their parent foreign companies in Kazakhstan. However, they can be independently sued at their place of registration in Kazakhstan. In such situations, liability is not limited to the assets of the representative office or branch in Kazakhstan, so basically the liable party is the foreign company.

The branch differs from the representative office mainly in its purpose. To

put it short, the representative office is only allowed to represent the interests of its parent company and to carry on marketing activities, but it shall not carry on any economic activities to generate profit. So the representative office is the most appropriate legal form for an investor who wants to approach the market entry cautiously and to start with a careful market survey, gathering information on possible business segments for the market entry and prospects, acquiring individual customers for the parent company and/or establishing business contacts.

On the contrary, branches are allowed to operate as business offices and to issue invoices independently. However, there are multiple limitations of practical and legal nature to prevent a branch (in certain situations) from operating as a business unit on a similar scale with a legally independent subsidiary. Typically, the liability issue is also an important concern for the decision which of the two forms – a branch or a subsidiary - is more appropriate: Liability cannot be limited solely to the assets of the branch office, so possible claims will also extend to the assets of the foreign parent company. That is why many foreign companies tend to carry on their business operations through local companies.

Representative offices and branches operate on the basis of a regulation approved by the parent company and are managed by the head of the representative office or branch under a duly issued power of attorney granting the concerned individual the relevant authority. The foreign employee heading such dependent remote office is exempted from the requirement to have a work permit in Kazakhstan; however, this exemption does not extend to other foreign personnel of the branch/representative office.

Representative offices and branches have no Kazakhstani resident status from the perspective of the Kazakhstani currency law and therefore they are allowed to open and maintain bank accounts abroad as well as national and foreign currency accounts in Kazakhstan. That is a major advantage over local companies because the representative office can be easily financed from remittances to its bank accounts. However, in case of a resident company, a legally valid reason (such as a contract, a shareholder resolution, etc.) has to underlie such remittances. Tax considerations are also of importance.

The registration procedure

Representative offices and branches are under an obligation to get registered with the Kazakhstani Ministry of Justice. The application for registration has to be filed together with a package of documents which comprises:

- › Application for registration (on the standard pre-printed form);
- › Extract from the Trade Register regarding the parent company;
- › The parent company's formally documented decision to establish the representative office/branch;
- › Power of Attorney issued to the head of the representative office/branch; alternatively, the parent company can be represented by an adequately

- empowered party during the registration process;
- › Kazakhstani tax ID number of the head of office;
- › Evidence of payment of the registration charge.

Although the law does not impose an obligation on the parent company to submit the regulation on the representative office, such regulation is always requested in case of a branch office. This regulation has to be submitted, duly authenticated with application of the parent company's stamp, in Russian, Kazakh and in the relevant foreign language.

All documents accompanying the filed application for registration have to be duly notarized and apostilled. Documents originally made in any language different from Kazakh or Russian have to be accompanied with their translation made by a certified Kazakhstani translator and bound in a single document with the original.

Independent subsidiaries

The Kazakhstani law offers the possibility to establish an independent local subsidiary in a legal form within the traditionally available range. The two forms currently relevant for practical purposes from the entire available range are: the limited liability company (LLC) and the joint stock company (JSC). Only these two legal forms will be discussed below in more detail.

The limited liability company (LLC)

The LLC is the most popular legal form for companies in Kazakhstan. The rights of the LLC are regulated in the Kazakhstani Civil Code of 27 December 1994, as amended on 1 July 1999 ("Civil Code") and in the LLC Law of 22 April 1998 ("LLC Law"). A Kazakhstani limited liability company may be established by a sole shareholder. However, where such sole shareholder is a company, it has to have at least two shareholders (i.e. a so-called "Grandchild Ban" finds application in such situations). Otherwise the founding company requires another shareholder to establish a Kazakhstani LLC, but the interest held by such other shareholder may be negligible (e.g. 1%).

The liability of the shareholders is basically limited to their interests in the share capital of the LLC. Special regulations apply in the event the subscribed shares were not paid (or not paid in full). The LLC is only liable for own obligations, not for the obligations of its shareholders.

The assets of the LLC and the assets of its shareholders are basically segregated. The LLC can carry on any allowed business - excluding those explicitly prohibited or restricted under the Kazakhstani law (e.g. under the law on licensing).

Bylaws and minimal registered share capital

The bylaws of the LLC are: the Memorandum of Association and the Articles of Association. One more document required for the establishment of a LLC is also the formally documented decision of the founding shareholders. The Memorandum of Association has to provide at least a certain minimum of

details and in particular to state the objective and the business line(s) of the company, to provide a list of its founding shareholders, to disclose the amount and the ownership structure of the company's share capital, to indicate the terms for payment of the contributions to the share capital, etc. The Articles of Association have to provide similar information and additionally to state, among other details, the company's name, the address of its registered office and to describe the authority granted to its diverse governance organs.

The minimum share capital is currently the local currency equivalent of about EUR 860. The shareholders are not obliged to pay their entire contributions prior to state registration of the Kazakhstani subsidiary. The share capital has to be paid in full within one year of the company's establishment. Contributions in kind are allowed and their value is stated as appraised by the shareholders and/or the general meeting of the shareholders.

The law grants the other shareholders a pre-emptive right to acquire the interest a company shareholder wants to transfer/sell. In other words, they are entitled to acquire the interest a shareholder has offered for sale to a third party.

The rights and responsibilities of the shareholders

The rights and responsibilities of the shareholders are regulated in particular in Articles 1 and 12 of the LLC Law. The law grants the shareholders in particular the right to:

- › participate in the governance of the LLC to the extent established in the LLC Law and in the company's Articles of Association;
- › obtain information about the company's operations and performance, and gain access to the company's accounting records and other documents in accordance with the Articles of Association;
- › participate in the company's profits (i.e. obtain dividends);
- › obtain a part of the company's assets remaining after its liquidation pro rata to the interest held in the company's share capital;
- › exit the company through sale of the interest held in the company's share capital;
- › challenge decisions of the company's governance organs in court.

The shareholders can agree in the Memorandum of Association that they also have other rights.

The shareholders are in particular obliged to:

- › Honour the terms and conditions of the Memorandum of Association;
- › Bring in their contributions to the share capital within the agreed term;
- › Keep secret the company's confidential information.

Governance structure

The governance organs of the LLC are typically: the general meeting of shareholders and the senior management consisting of one person (the CEO) or of several persons (collective management). The general meeting of shareholders is the supreme governance body of the LLC and it has in

particular the authority to:

- › Amend the company's Articles of Association;
- › Appoint and withdraw persons to the executive organs (management), the Supervisory Board and the Internal Audit Panel;
- › Approve the annual financial statements and payment of dividends;
- › Approve internal regulations for the company
- › Decide regarding participation in other companies;
- › Decide regarding compulsory redemption of the interest from a shareholder;
- › Decide regarding liquidation of the company, appoint the liquidation committee and approve the liquidation balance sheet;
- › Decide regarding encumbrance of the company's assets;
- › Decide regarding an increase of the company's share capital.

The management is in charge of managing the company's day-to-day affairs and activities. The general meeting of shareholders is within its right to limit the management's authority to represent the company. A LLC can also have a board whose function is to supervise the activities of the management and also to audit economic and business transactions conducted by the management in case the company has no separate internal audit function.

Registration

Limited liability companies are registered by the competent registering authority in the Ministry of Justice. The application for registration has to be filed together with a package of documents which comprises:

- › Application for registration (on the standard pre-printed form);
- › Valid extract from the Trade Register regarding the companies that are the founding shareholders in the new company to be registered;
- › For shareholders who are foreign individuals, a photocopy of the foreigner's passport or similar identifying document;
- › For a LLC with a sole shareholder, the shareholder's formally documented decision to establish the LLC;
- › Kazakhstani tax ID number of the LLC CEO;
- › Evidence of payment of the registration charge.

Although the law does not impose an obligation to submit the Articles of Association for registration, it is recommended, however, to have the duly signed and notarized Articles of Association ready in place because a copy of the Articles of Association is often requested, for example, by a bank (as a condition prerequisite for opening of an account for the company) and also by some other institutions. All documents accompanying the filed application for registration and concerning foreign companies have to be notarized and apostilled. The rules regarding translation of documents are similar to those for representative offices. The state registration process takes three working days (or respectively one working day in case of small businesses) upon submission of all required documents. After the LLC is duly registered as a newly established company, it should order a stamp and open own bank account(s) - and also to apply for registration as a VAT payer, if necessary.

Joint Stock Company (JSC)

A joint stock company is a company whose share capital is subdivided into shares of capital stock. The JSC has own assets which are separate from the assets of its shareholders and is only liable for its own obligations. The shareholders are not liable for the obligations of the JSC and they are exposed to the risk of losses to the extent of the shares held by them. There is no cap on the maximum possible number of shareholders. According to the new rules of the law on joint stock companies, there are only “open-end” JSCs (public corporations) and no more “closed-end” JSCs (private corporations).

Bylaws and minimal registered share capital

The bylaws of the JSC are: the Memorandum of Association and the Articles of Association. The Memorandum of Association is only legally binding till state registration of the issue of shares of capital stock. The minimum share capital is currently the local currency equivalent of about EUR 433,000. The JSC can issue ordinary shares and preferential shares. The entire issued preferential shares of capital stock may not exceed 25% of the company’s share capital. One ordinary share of capital stock grants the shareholder in particular the right to use one vote and the standard entitlement to dividends. Holders of preferential shares enjoy a preferential right to dividends and to a portion of the company’s assets upon its liquidation, but no (or only limited) voting rights. Furthermore, the founders of the JSC or the general meeting of shareholders can decide to issue a “golden share” which is not taken into account for the purposes of determining the share capital size or ownership structure and does not grant its holder any entitlement to dividends from the company. The holder of such “golden share” has the right to veto decisions made by the general meeting of shareholders, by the board of directors and by the management regarding certain matters listed in the company’s Articles of Association.

The rights and responsibilities of the shareholders

The law grants the shareholders in particular the right to:

- › participate in the governance of the JSC to the extent established in the LLC Law and in the company’s Articles of Association;
- › obtain information about the company’s operations and performance, and gain access to the company’s accounting records and other documents in accordance with the Articles of Association;
- › participate in the company’s profits (i.e. obtain dividends);
- › obtain a part of the company’s assets remaining after its liquidation;
- › purchase the company’s shares by exercising the pre-emptive purchase right;
- › challenge decisions of the company’s governance organs in court.

Major shareholders are also entitled to convene an extraordinary general meeting of shareholders or meeting of the board of directors and to initiate an audit of the joint stock company at the company’s expense.

The shareholders are in particular obliged to:

- › Pay for the subscribed shares within the agreed term;

- › Notify the company on time of any changes in the information required for the shareholder register;
- › Keep secret the company's confidential information.

Governance structure

The supreme governance organ of the JSC is the general meeting of shareholders, which enjoys in particular the exclusive authority to:

- › Amend the company's Articles of Association;
- › Wind up the company;
- › Decide to increase the number of issued shares of capital stock;
- › Determine the number of members in the Board of Directors (BoD) and in the Management Board; appoint and dismiss their members;
- › Approve the auditor for the company;
- › Approve the annual financial statements;
- › Decide on the allocation of the balance sheet profit.

The management can be the Management Board as the collegial organ or the CEO (General Director). The responsibility of the management is limited to managing of ordinary day-to-day activities of the company. The management is accountable to the general meeting of shareholders and to the board of directors. Although the JSC has a "board of directors", it is only responsible for general management of the company and cannot be compared with the supervisory board in the meaning of this term according to the German law. An ordinary general meeting of shareholders has to be convened once a year within five months of the close of the company's financial year.

Registration

Limited liability companies are registered by the competent registering authority in the Ministry of Justice. The registration procedure is basically similar to that for limited liability companies.

Registration of shares

The next step after state registration of the JSC is registration of the issue of shares of capital stock with the competent authority – Agency for Regulation and Supervision over Financial Markets and Financial Institutions. The decision to issue shares of capital stock is made by the general meeting of shareholders. After the general meeting of shareholders decides to issue shares of capital stock, the JSC applies to the above-mentioned agency for registration of the issue; the filed application has to be accompanied with a package of certain documents.

Reporting and publication requirements

The law on joint stock companies establishes certain requirements regarding JSC reporting and publication of JSC reports. First of all, the JSC is obliged to disclose certain information regarding significant transactions, share issues, participation in other companies to its shareholders. Furthermore, the JSC is obliged to publish its annual business reports (financial statements) and all decisions made by its general meeting of shareholders.

Labour law

The Kazakhstani labour law framework includes first of all the Labour Code of 15 May 2007 and the law *On Employment of the Population* of 23 January 2001. The employment relationship is regulated by the personal employment contract as well as by the relevant collective labour agreement (bargaining agreement). Written form is mandatory for employment contracts. Furthermore, the employment contract has to provide at least the minimum details required by the law. Employment contracts can be concluded for a fixed term or for an unlimited term. The term shall not be less than one year. An exception applies to situations where an employee is replaced for the duration of his/her temporary absence. The law allows a trial period of up to three months. If the new hire is found unsuitable for the job during the trial period, the employer is still obliged to give such employee a termination notice stating the reason for termination and compliant with the established form and notification term requirements.

Working hours, paid leave, minimum salary

The standard working week is 5 working days totalling 40 working hours. Overtime is allowed, but it may not exceed two hours a day and the total of four hours in a week. The days off are Saturday and Sunday as well as the statutory national holidays (such as Christmas and the Islamic sacrifice festival, Kurban-ait). Overtime hours are remunerated at 150% of the standard rate - and work on days off and national holidays at 200% of the standard rate. The minimal statutory paid leave is 24 calendar days. Special rules apply to certain categories of employees (e.g. regarding parental leave, etc.). The statutory minimal salary is currently the national currency equivalent of EUR 95.

Payroll

Remuneration is payable to employees in the national currency, Tenge. Branches and representative offices can pay remuneration to their employees in cash or by bank transfers to an account open in Kazakhstan.

Termination

The employee can initiate termination of the employment contract with a one-month notice. Any requirement increasing this notification term is invalid because illegal. The employer's possibilities to terminate an employment relationship are limited: such termination is admissible solely in the situations described in Article 54 of the Kazakhstani Labour Code and in particular in case of the employer's liquidation or staff reduction, or in the event of the employee's unsuitability or insufficient skills for the job, alcohol consumption during working hours, etc. The Kazakhstani labour law is generally very formalistic - so the observance of all required formalities associated with employee dismissals will help prevent time- and effort-consuming labour disputes leading to adverse economic consequences. The dismissal notification term is basically one month. Severance pay is mandatory in certain situations, such as dismissal because of the employer's liquidation or staff reduction.

Work permits

A foreigner can only be employed where a work permit is in place. A work permit is the permit to recruit foreign labour which is issued to the employer by a competent authority. Basically such permits are issued for a term of not more than one working year within a national quota for foreign labour recruitment approved by the central government.

The competent authority for issuance of work permits is the local administration (“Akimat”).

Usually the issuance of a work permit takes at least two months. There are four categories of work permits:

1. For the CEO (general director) and the CEO’s deputies;
2. For heads of structural units;
3. For highly skilled experts; and
4. For skilled workers.

A Category 1 work permit can be issued for up to three years with possibility of extension for another 12 months. Category 2 and 3 work permits are typically issued for maximum 12 months. The work permit falling into either of these two categories can be extended twice. A Category 4 work permit issued for maximum 12 months is not extendable.

If the employment relationship is terminated before expiry of the employee’s work permit and the concerned employee is classified into any of the first three categories and working for a foreign employer, the foreign employer becomes entitled to recruit a foreigner with appropriate skills for the same position for the remaining validity term of the concerned work permit.

The issued work permit is the basis for issuance of a work visa for the duration of the permit validity term. Infringements against immigration law are punishable with application of major fines; moreover, the infringing employee can be deported.

Exemptions from the obligation to have a work permit

The following groups of individuals are exempted from the obligation to have a work permit:

- › Heads of branches and representative offices of foreign companies;
- › General directors (CEO) of the companies that have concluded an investment contract with the Kazakhstani Government for at least USD 50 million or are investing in so-called “first priority” areas and have concluded a contract to the effect with the competent authority;
- › Citizens of any member state of the Customs Union (Russia, Belarus, Kazakhstan);
- › Celebrities, such as actors, sportsmen, sport coaches, artists, musicians, etc.;
- › Skilled personnel entering Kazakhstan under a bilateral or international treaty with the Kazakhstani government in the sphere of space travel and

- space technology development;
- › Medical personnel working for the Kazakhstani JSC National Medical Holding;
- › University professors.

In Kazakhstan, quotas for employment of foreigners are established in accordance with the law *On Establishment of Quotas and Issuance of Work Permits for Recruitment of Foreign Labour*. The 2013 quota is 1.2% of the work-age population, which translates to about 42,196 foreign employees.

Visas

Foreigners can only enter Kazakhstan with a valid foreign passport and a visa. Notwithstanding recent changes, all issued visas are still subdivided into the following types:

- (a) So-called investor visas (Subcategories C1 - C2) issued for maximum 3 years to the CEOs of foreign companies with investment operations in Kazakhstan, or for 90 days for an ordinary entry on the instructions of the ministry of internal affairs;
- (b) Business visas (Subcategories D1 - D8) entitling to a stay of maximum 60 days within a 180-day period. Depending on the exact subcategory (which should be determined depending on your exact travel purpose on case-by-case basis), the validity term of such visas can be up to three years subject to observance of the maximum length of stay rule. The relevant subcategories are D1 to D3 because they allow for example entry to Kazakhstan to participate in conferences (D1) or to negotiate contracts (D3). The decision concerning the entry visa type needed is made on case-by-case basis and necessarily requires prior legal advice (according to our experience gained during many years of our presence in Kazakhstan);
- (c) Working visas (Subcategories M1 – M5) issued to employees and to their family members on the basis of a work permit and the employer's invitation. Citizens of the CIS member-states only require a valid passport and a filled-in "migration card".

Therefore an individual who enters Kazakhstan can stay in the country for the duration of the obtained visa, subject to observance of the obligation to get registered with the competent authority within five calendar days of the entry date. The registration is only granted for the duration of the respective visa.

Your contact person



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Legal Fields:

- › Company law
- › Bankruptcy law
- › Corporate and Tax law
- › Economic Criminal law
- › Kazakh Custom law

Experience in particular in the field of Corporate and Bankruptcy law. Since 2003 he is familiar with the market entry of foreign companies in the Russian market and markets of the other states of the CIS.

Work Experience:

- › Internships in a law firm in Kaliningrad and the Delegation of the German Economy for Central Asia

Education:

- › University of Hannover
- › Degree as a specialist lawyer for criminal law

Languages:

- › Russian
- › German
- › English
- › Kazakh



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Legal Fields:

- › Corporate law and Business Acquisitions
- › Antimonopoly law
- › European and public business law

Since 1993 Dr. Andreas Knaul is a specialist for business with the CIS-countries, especially with business in Russia. He represents of foreign, mostly German medium-sized entrepreneurs and is supervisor for international business acquisitions.

Work Experience:

- › Lawyer since 1990
- › Experience in business in Russia since 1993
- › 25 years of experience in international and European business law with the main focus on Russia, Ukraine and the EU

Education:

- › University of Trier, Germany
- › University of Genf, Switzerland
- › University of Georgia, USA, Master of Laws (LL.M.)
- › Ecole Nationale d'Administration, Paris, d.i.a.p.

Languages:

- › German (native language)
- › English
- › Russian
- › French

About us

As lawyers, tax advisers, management and IT consultants and auditors, we are present in 108 own locations in 50 countries. Worldwide, our clients trust our 4,500 colleagues.

The history of Rödl & Partner goes back to its foundation as a solo practice in 1977 in Nuremberg. Our aspiration to be on hand wherever our internationally-active clients are led to the establishment of our first, own offices, commencing with Central and Eastern Europe in 1989. Alongside market entry in Asia in 1994, the opening of offices in further strategic locations followed, in Western and Northern Europe in 1998, USA in 2000, South America in 2005 and Africa in 2008.

Our success has always been based on the success of our German clients: Rödl & Partner is always there where its clients see the potential for their business engagement. Rather than create an artificial network of franchises or affiliates, we have chosen to set up our own offices and rely on close, multidisciplinary and cross-border collaboration among our colleagues. As a result, Rödl & Partner stands for international expertise from a single source.

Our conviction is driven by our entrepreneurial spirit that we share with many, but especially German family-owned companies. They appreciate personal service and value an advisor they see eye to eye with.

Our 'one face to the client' approach sets us apart from the rest. Our clients have a designated contact person who ensures that the complete range of Rödl & Partner services is optimally employed to the client's benefit. The 'caretaker' is always close at hand; they identify the client's needs and points to be resolved. The 'caretaker' is naturally also the main contact person in critical situations.

We also stand out through our corporate philosophy and client care, which is based on mutual trust and long-term orientation. We rely on renowned specialists who think in an interdisciplinary manner, since the needs and projects of our clients cannot be separated into individual professional disciplines. Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams.

What sets us apart

Rödl & Partner is not a collection of accountants, auditors, lawyers, management and tax consultants working in parallel. We work together, closely interlinked across all service lines. We think from a market perspective, from a client's perspective, where a project team possesses all the capabilities to be successful and to realise the client's goals.

Our interdisciplinary approach is not unique, nor is our global reach or our particularly strong presence among family businesses. It is the combination that cannot be found anywhere else – a firm that is devoted to comprehensively supporting German businesses, wherever in the world they might be

Rödl & Partner in Kazakhstan

As Central Asia's largest country and a major producer of natural resources, Kazakhstan is an extremely important market with vast potential. A stable political climate has also contributed to the country's increasing appeal to medium and large Western enterprises. The commercial center of Kazakhstan is Almaty, "the city of Apples", situated in the south of the country.

However, in 2016 the country stood still before challenges complimented by low raw material prices and a sluggish economic growth in Russia, China and Europe. Indeed, the Kazakh government has contributed in the improvement of the situation by means of specific fiscal-political support measures, reinforced domestic liquidity management and structural reforms. In spite of the hard economic environment Kazakhstan remains doubtless so far the major trading partner of Germany in Central Asia.

Kazakhstan is home to approximately 200 representative offices and branches as well as 400 subsidiaries of German companies. Additionally, around 1,500 German companies maintain trade relations with Kazakh companies. The interest in Kazakhstan is growing among German companies. Rödl & Partner assists you in Kazakhstan from our office in Almaty. Our team of Kazakh and German Attorneys at Law, auditors and tax consultants has successfully supported our clients since 2009 in all investment and project-related matters in one of the most promising markets between Europe and Asia – in the German language and from a single source.

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„Each and every person count“ – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today.

„Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

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