



## Viktoriya Fomenko

### Partner | Head of Tax and Customs

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#### Professional Expertise

- Head of Tax and Customs
- Co-Head of Private Clients advising on tax, private wealth and inheritance issues
- Legal practitioner with more than 20 years of experience, attorney-at-law
- Specializes in tax and customs law, including domestic and international taxation, cross-border tax and corporate structuring and business planning, structuring of foreign investments
- Represents clients in tax and customs disputes

#### Industry Focus

- Agriculture
- Automotive
- Renewable energy
- Retail and Distribution
- IT
- Fintech

#### Clients

Adidas, ArcelorMittal, Dunapack Ukraine, EBRD, Epiroc Ukraine, EuroCape, Emery AS, Novo Nordisk UkraineLLC, Porsche group, Rush LLC, Scatec

#### Education

- Kyiv Institute of Internal Affairs of Ukraine, Specialist in Law, 2004
- Kyiv State Trade Economic University, Specialist in Commodity science and Customs, 2000

**Languages:** Ukrainian, English, Russian

#### Recognition

- Recognized as Leading Individual in Tax, The Legal500 EMEA 2024; Leading Individual in Private Clients, recommended in Tax, The Legal500 EMEA 2023
- Recognized as Highly Regarded for Tax Controversy and ranked in Women in Tax Leaders, ITR World Tax 2024-2023
- Included in TOP-100 lawyers of Ukraine and recognised as Practice Leader in Tax and Customs, "Client's Choice. TOP-100 Lawyers of Ukraine 2023" by Yurydychna Gazeta
- Included into the list of the most successful female lawyers in Ukraine, Women in Law by Yurydychna Gazeta 2023
- Recognized in Tax (Band 4), Chambers Europe 2022. "She has a proactive approach, she is very attentive to details and responsive," a client reports.
- Tax and Customs practice is ranked Tier 1 by The Legal500 EMEA 2024
- Tax / Tax consulting, Customs, Private Clients are recognized as Leaders of practice. Top positions, "Market leaders. Rating of the Ukrainian Law Firms – 2024" by Yurydychna Gazeta
- Leading Individual in Tax and Transfer Pricing: Consulting; Notable Practitioner in Tax and Transfer Pricing: Litigation, Ukrainian Law Firms. A Handbook for Foreign Clients 2022-2023
- Recognized in Tax Law, Best Lawyers 2022

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### Public Engagement

- Since 2019 till present, has lectured on structuring foreign investments in Ukraine for the Law faculty students of the National University of Kyiv Mohyla Academy
- Often invited to speak at various business events

### Professional Membership

- Attorney-at-law and a member of the Ukrainian Bar Council since 2017

### Selected experience

- **Emergy AS.** Providing the client with ongoing tax and customs advice related to the development of two projects in Ukraine – Syvash 250 MW and Zophia 792 MW wind power plants.
- **EuroCape/LongWing.** Advising the client on all tax matters, including taxation of cross-border operations, related to the construction of the wind farm in Ukraine. Providing comprehensive advice on tax issues in order to minimize potential tax risks
- Represented **the world's leading steel and mining company** in two multi-million tax disputes against the State Tax Service of Ukraine.
- Advised **one of the biggest Ukrainian groups of companies investing in ship repair** on the corporate restructuring related to a part of its assets in order to ensure sustainable business and separation of the risky assets.
- Provided legal advice to **one of the leading Ukrainian construction developers** on issues related to the restructuring of the ownership of REIT fund as well as on the liquidation of a Cypriot company and transferring its assets to other group companies.
- Acting as a local tax counsel to the **leading Austrian company in the field of agricultural products** on issues related to the change of the client's business model.
- Advises the **Ukrainian branch of the multinational manufacturer of personal care products** on all tax and customs issues arising in the course of the day-to-day activities.
- Advised **a diversified international group of companies** on developing corporate structure and arranging financial flow to serve the best interests of the client due to the gas market reform. The reform aimed at decreasing the government monopoly on gas sales to a population in favour of free competition between the gas distributors.
- Advised **a global service provider for hospitals and other facilities in the healthcare sector** on legal forms to conduct business in Ukraine in view of tax implications (representative office versus limited liability company).
- Advised **one of the global material solutions companies** on resolving tax issues related to their commercial representative office activities in Ukraine due to the introduction of brand new permanent establishment rules and requirements.
- Advised **an international transport organisation** on the recently introduced BEPS legislation and new risks related to the application of controlled foreign companies (CFC) rules in Ukraine.
- Advised **the company engaging in the design and sale of fashion accessories** on issues occurring on a daily basis, in particular, but not limited to tax and accounting matters.
- Advised **the international group of companies specialising in production, installation and maintenance of ATMs and payment terminals**, on transfer pricing rules applicable in Ukraine.
- Represented interests of the **Ukrainian IT company** in 2 court cases against the tax assessment notices / demand for payment of Social Security Tax amounting to more than EUR 670K.
- Represented the **Polish petroleum refinery** in the customs dispute regarding the seizure of aviation fuel due to allegations of false information related to its weight, type of fuel and country of origin.
- Advising the **Ukraine's largest producer of poultry** on complex matters of tax law which require specific expertise, and experience in representing clients in courts with similar matters as well as a proactive and modern approach to handling tax matters.
- Advising **the largest sportswear manufacturer in Europe** on analyzing different business models and their implementation in Ukraine. The client's aim was to launch online platform to sell its goods via third party agent / facilities.