



2011 REGIONAL CIS INTERNATIONAL TAX CONFERENCE

December 5-6, 2011

Premier Palace Hotel,
Kyiv, Ukraine

ORGANISERS' INFORMATION

Hosting Branch IFA Ukraine

IFA Ukraine is the Ukrainian branch of the International Fiscal Association (IFA). IFA Ukraine is a non-profit organization established in Ukraine in 2007. IFA Ukraine was officially recognized by IFA at the 61st IFA Kyoto Congress during September 2007.

IFA Ukraine is the only organization in Ukraine dealing exclusively with international tax matters.

IFA Ukraine has grown in a short time to over 50 members.

www.ifa-ukraine.org

Co-organizer ROS-IFA

Russian branch of the IFA (ROS-IFA) is a branch of the International Fiscal Association, founded by a group of Russian scholars, professionals and practitioners in the field of tax law and public finance. ROS-IFA is an independent public organization, acting in accordance with Russian law, the charter of the International Fiscal Association and with its own charter. The decision to create ROS-IFA was taken at the founding meeting of its members in 1993. Russian Ministry of Finance, Research Institute of Finance, known financiers, academics, lawyers, economists, and audit and tax professionals were among the founders of the organization. Currently ROS-IFA has over 60 members.

www.rosifa.org

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 100 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

INVITATION TO 2011 IFA REGIONAL CIS INTERNATIONAL TAX CONFERENCE

Dear Colleagues!

IFA Ukraine and ROS-IFA are delighted to invite you to participate in 2011 IFA's Regional CIS International Tax Conference. This is the first CIS regional conference organized by IFA Ukraine, as hosting branch, in cooperation with ROS-IFA.

This event is intended to launch a regular CIS platform for in-depth discussion of regional international tax issues under umbrella of IFA Branches in Russia and Ukraine in cooperation with international tax specialists from Kazakhstan and other CIS states.

The Conference will take place this time at Premier Palace Hotel in Kyiv, Ukraine.

International tax legislation and practice undergo rapid development in the CIS states. Amid economic crises CIS states are preoccupied with the task of safeguarding their revenues paying close attention to cross-border transactions. Kazakhstan, for example, introduced detailed transfer pricing rules. Ukraine made significant changes to taxation of cross-border transactions in the recently adopted Tax Code. Judicial and legislative tax anti-avoidance concepts develop in the CIS states.

The conference program will cover the most significant of these developments that are currently at the top agenda of corporate executives, tax directors and state policymakers.

We look forward to welcoming you in Kyiv in December 2011.

Oleh Marchenko

President
IFA Ukraine



ORGANIZING COMMITTEE



Rousakova, Irina
ROS-IFA, President
(Russia)



Marchenko, Oleh
IFA Ukraine, President
(Ukraine)



Matchekhin, Victor
ROS-IFA, General Secretary
(Russia)

CONFERENCE SPEAKERS

Keynote Speakers



Gladun, Yuriy
Head of International Tax
Division of State Tax Service
(Ukraine)



Polezharova, Liudmila
Deputy Head of Corporate
Income Tax Department,
Ministry of Finance
(Russia)



Yergozhin, Daulet
Chairman of Tax
Committee, Ministry
of Finance (Kazakhstan)



Khomutynnik, Vitaliy
Head of Banking, Financial
Institutions, Tax and
Customs Committee of the
Verkhovna Rada, TBC
(Ukraine)



Owens, Jeffrey
Director, Centre for Tax
Policy and Administration,
OECD

CONFERENCE SPEAKERS



Rousakova, Irina
Senior Manager, Universities
Relations leader at PwC
(Russia)

Irina Rousakova has graduated from Moscow Finance Institute and since graduation till 1993 worked with the Ministry of Finance of the SU. In 1982 Irina got the Phd Diploma and in 1984 the Diploma of Senior Scientific Researcher.

While head of the department for Currency problems and Finance of foreign countries of the Research department of the Ministry of Finance, Irina was responsible for drafting the first tax laws which were introduced in the early 1990s. Irina was a member of the team that negotiated a large number of tax treaties, being one of the few experts in this area. She participated in double tax treaty negotiations with Canada, France, Finland, Japan, Sri Lanka and a number of other countries.



Marushko, Iryna
Partner,
Lavrynovych & Partners
(Ukraine)

Ms. Iryna Marushko is a graduate from Kyiv National Economic University and University of London. She holds a master's degree in Laws.

Iryna qualified for the Ukrainian Bar in 2000. Since 2008, Ms. Marushko is a board member of the International Fiscal Association (IFA Ukraine). She is an arbitration manager since 2009.

Iryna is in charge of Lavrynovych & Partners' group of lawyers specializing in financial and banking law, is a co-supervisor of groups specializing in mergers and acquisitions, real estate and construction, corporate law and corporate finance, debt and corporate financing (Eurobonds issuance, syndicated lending, structural financing, securitization, etc.).



Matchekhin, Victor
Head of Tax, Linklaters
(Russia)

Victor Matchekhin leads tax practice in Moscow office of Linklaters and specialises in general and international tax law. He has extensive experience advising international investors on taxation issues relating to setting up and structuring their operations in Russia, including joint ventures.

Victor has received law degrees from Plekhanov Russian Economic University, Moscow State Law Academy and the Russian School of Private Law and has a PhD degree. He is now professing financial and tax law in Moscow State Law Academy and Russian School of Private Law. Victor is an author of numerous publications on taxation in Russia and abroad.



Marchenko, Oleh
Managing Partner, Ulysses
(Ukraine)

Oleh Marchenko is Managing Partner of Ulysses and leads its Tax Practice. Legal 500 EMEA 2010 and 2011 names Oleh "first-class" tax professional who has "superb reputation". International Who's Who of Corporate Tax Lawyers 2010 and 2011 names Oleh as one of the world's leading corporate tax lawyers and says Oleh is a "top notch" lawyer for "his [tax] regulation, disputes and transactional advice". Oleh was a co-chair of the Tax Committee of AmCham in Ukraine for over 8 years. He is the President of IFA Ukraine.

CONFERENCE SPEAKERS



Sverdlov, Illya
Senior Associate,
Tax group,
DLA Piper
(Ukraine)

Illya has 9 years experience in advising on domestic and international tax issues with emphasis on tax-driven restructuring projects.

Illya advises on direct and indirect taxation as well as complex international tax issues, customs structuring, currency regulation and successfully represents Ukrainian clients in tax disputes under administrative and court procedures.

Illya is a graduate of the International Relations Institute of Kyiv Taras Shevchenko University and holds a master's degree in International Law.



Chufarov, Ihor
Senior Manager,
Ernst & Young
(Ukraine)

Ihor is a tax & legal professional with over 10 years experience in a Big 4 company and at a large banking group.

Competent in corporate tax, VAT, personal tax, customs, currency controls regulations, as well as corporate law and legislation on banking and financial services. Advised clients on international tax projects, including setting up holding structures, pre-IPO planning, supply chain structuring, ownership structures for beneficial owners. Managed complex tax accounting projects, including tax reviews, diagnostic and advising on improvement of tax function performance, tax risk management, testing and implementation of internal controls and tax compliance process, tax modeling.

Ihor holds the degrees in Law and Finance.



Konnov, Oleg
Partner,
Tax and corporate,
Herbert Smith
(Russia)

Oleg has been practicing law since 1993 and has developed a reputation as one of the best tax advisers in Russia. Oleg frequently writes about international and domestic taxation matters for a number of leading publications. He is a member of the IFA and lectures on international tax law at the Moscow State University.

Oleg graduated from the international law department of the Moscow State Institute of International Relations and received a Candidate of Sciences from the Institute of State and Law at the Russian Academy of Sciences. Before joining the firm in 2007 as partner he worked at another international law firm and prior to that at a major consultancy firm.



Derbal, Yevgeniya
Partner,
Konnov & Sozanovsky
(Ukraine)

As the firm's head of the tax law department, Yevgeniya Derbal brings a wealth of hard-earned experience to her legal work. Large corporate clients have entrusted her with tax optimization schemes of great importance, together with other issues in effective tax planning. Yevgeniya's acute attention to details, coupled with a high degree of professional discipline, have earned her a reputation as one of Ukraine's preeminent tax specialists. Yevgeniya is a prolific contributor to tax law literature, and a frequent speaker at tax conferences and seminars.

Yevgeniya holds Master's degree in law and Master's degree in economics of the International University of Science and Technology.

CONFERENCE SPEAKERS



Dmitrieva, Irina
Partner, White&Case
(Russia)

Irina heads Moscow office's Tax Practice and heads the CEE Tax Practice of White&Case. She has been advising on Russian and international tax matters since 1995, primarily focusing on green-field investments, M&A, private equity, corporate restructuring and reorganizations, real estate and structured finance transactions. Irina also advises on employee incentives and stock option plans.

She is recognized as one of the top tax practitioners in Russia by Chambers Europe, World Tax, PLC Which Lawyer?, European Legal Experts, Who's Who Legal, and International Tax Review has noted that Irina is "a highly-regarded tax lawyer" in Russia.



Servetnyk, Andriy
Partner, Deloitte
(Ukraine)

Andriy Servetnyk is a partner of Deloitte's Tax&Legal Department in Kyiv. Andriy began his career with Deloitte & Touche in 2002 after moving from Andersen office in Kyiv, Ukraine. Andriy is an International Tax Partner in Ukraine and Belarus. He specializes in corporate taxation, international tax structuring, tax and investment planning, as well as M&A projects for both large domestic businesses and multinational corporations. Andriy provides clients with complex tax advice related to IPO and issuing Eurobonds, operations through investment funds and other special purpose investment vehicles. He is also responsible for Private Clients Services.

Andriy's clients operate mainly in food & beverages, agriculture, pharmaceuticals production & trade, consumer goods retail and software development.



Musienko, Svitlana
Partner and Head of Tax,
DLA Piper
(Ukraine)

Svitlana Musienko heads DLA Piper Tax practice in Ukraine. She advises on both domestic and international tax planning, corporate law and investment structuring. With more than 10 years of professional experience behind her, Svitlana is acknowledged as one of the most skilled tax lawyers in Ukraine. Before joining DLA Piper, she worked in Ernst & Young's Kyiv office as a senior manager of its tax and legal practice. Prior to that she was with Arthur Andersen.

Svitlana has a master's degree in the Legal Regulation of Economics from the Kyiv National University of Economics. She is an active member of the legal and tax committees of the EBA and the ACC in Ukraine.



Shpak, Andrey
Partner, Tax,
Goltsblat BLP
(Russia)

Andrey Shpak heads Goltsblat BLP Tax Practice. Prior to joining Goltsblat BLP Andrey took a position of a Director in M&A Tax Practice of PwC.

Andrey has 15 years of experience in helping Russian and foreign multinationals streamline their tax and legal structures. He has diverse experience in helping both foreign clients investing into Russia, and Russian clients investing abroad.

Andrey is one of the leading experts in Russia on advising clients on the tax aspects of Share Purchase Agreements (SPA).

Andrey graduated with honours from the Finance Academy in Moscow (Russia), and holds a PhD in Accounting from Russian Finance and Economics Institute in Moscow (Russia).

CONFERENCE SPEAKERS



Bilyk, Svitlana
Director, Tax and
Legal Services,
PricewaterhouseCoopers
(Ukraine)

During her 16 years with PricewaterhouseCoopers Ukraine Svetlana has provided tax advice, tax review and audit services for state and private companies, including multinational corporations in a variety of industries, including manufacturing, retail and consumer, pharmaceutical, real estate, banking and insurance, telecommunications. She specializes in advising local and multinational clients on the structuring of investments, on considering investment opportunities, developing business strategies, reviewing domestic tax compliance, performing financial restructuring and tax planning.



Bruk, Boris
Counsel,
Salans
(Russia)

Boris Bruk specializes in general corporate and international tax law and has considerable experience in advising on tax aspects of corporate restructurings.

In particular, Boris advises clients on tax structuring in connection with financing joint ventures in Russia, cross border transactions, and inbound and outbound investments. His work has involved the development of tax-efficient personal and corporate holding structures and the structuring of financing and IP holding activities, as well as advising on the mitigation of identified tax exposures. Boris' background also includes IPO-related tax consulting services.

Boris graduated from St. Petersburg State University (Law Degree, cum laude, 1999) and received his LL.M in International Taxation from Leiden University in 2000. He is currently pursuing a degree at the school of economics at St. Petersburg State University.



Tokareva, Christina
Associate,
Clifford Chance
(Russia)

Christina focuses on Russian and international tax matters related to corporate restructurings and corporate finance transactions.

Before joining Clifford Chance in September 2011, Christina worked in a leading international law firm in Moscow.

She has a Law Degree, Moscow State Law Academy, 2010, as well as LL.M. in Commercial Law, The City Law School, City University London, 2010.

Christina, being a member of IFA, serves as a Young IFA Network Secretary at ROS-IFA.



Vikulov, Kirill
Associate,
Baker & McKenzie
(Russia)

Kirill specializes in advising multinational clients on various tax issues, including taxation of inbound and outbound investments, setting up tax efficient domestic and cross-border structures. Prior to joining Baker & McKenzie in 2007 Mr. Vikulov worked as a tax consultant in international tax structuring department at PricewaterhouseCoopers. Kiril graduated with honors from the Moscow State Institute of International Relations (MGIMO) with a specialist degree in law in 2007. In 2011 he successfully defended his PhD work: "Rules on Taxation of Foreign Companies Acting through Permanent Establishment: OECD Approach and Legal Treatment in Russia". Kiril was admitted to practice in Russia in 2007.

CONFERENCE SPEAKERS



Voinov, Vladimir
Leading Attorney,
Pepeliaev Group
(Russia)

Vladimir specializes in tax advice, legal due diligence of actions and decisions of tax authorities, assessment of tax risks and tax potential, resolution of tax disputes, corporate tax planning, preliminary assessment of tax implications inherent in the signing of contracts, prevention of unfavourable tax implications stemming from contractual relations and administration of international tax agreements.

Vladimir has a high level of expertise in tax advice and a long track record in tax litigation. He participated, inter alia, in successful resolution of disputes for a number of Russian gas companies on how to assess profit tax, value added tax, mineral extraction tax and excise duties (oil products). Vladimir's experience in tax consulting allows him to focus in his advice on such issues that, on the one hand, require deep insights into the main production processes of oil and gas companies and, on the other hand, are not provided for in the effective tax legislation with sufficient clarity.



Luchkova, Natalia
Partner, Tax-Team
(Russia)

Natalia Luchkova graduated from the Moscow State University (Faculty of Law) and started specializing in Russian tax law with a focus on its international aspects. She moved to the Netherlands to study international taxation and received her LL.M. degree in International Taxation from Leiden University in the Netherlands in 2005. Her final research was devoted to development of the concept of abuse in tax law.

Natalia has an extensive background and solid working experience in the Russian Federation, primarily in the field of taxation and foreign investments. After moving to the Netherlands she started working with a leading tax practice and in 2010 she set up her own practice within TaxTeam. Natalia specializes in cross-border transactions, including tax structures for implementing acquisitions, investments, and real estate development. Natalia has expertise in all major aspects of projects with financial markets.



Kupalov, Oleg
Tax Consultant
(Russia)

At present, Oleg Kupalov is a Visiting Lecturer at Russian Academy of Economics. Previously, Oleg was a Partner, the head of International Tax, at ACG Business systems development (RBS). He had been advising on Russian taxation with regard to foreign companies' activities in Russia and on cross-border M&A and divestitures including tax structuring of the deals.

Oleg Kupalov holds a LL.M Degree in International Tax Law from Wirtschaftsuniversität Wien and is a Specialist in International Economic Relations (graduated from Moscow State Institute of International Relations (MGIMO-University)).

Monday, December 5, 2011

8:00 - 8:50	Registration and Continental Breakfast	
9:00 - 9:10	Opening	Oleh Marchenko, President, IFA Ukraine
9:10 - 9:40	Keynote address	Jeffrey Owens (Director, Centre for Tax Policy and Administration, OECD)
9:40 - 11:40	<p>Session 1 Governmental Panel</p> <p>This Panel will review latest trends in international tax policy, transfer pricing, application of tax treaties, anti-avoidance issues in cross-border context, beneficial ownership.</p>	<p>Co-Chairs: Irina Rousakova (President, ROS-IFA) / Sergiy Suprun (Deputy Head of International Tax Division of State Tax Service)</p> <p>Speakers: Vitaliy Khomutynnik (Head of Banking, Financial Institutions, Tax and Customs Committee of the Verkhovna Rada), Yuriy Gladun (Head of International Tax Division of State Tax Administration of Ukraine), Liudmila Polezharova (Deputy Head of Corporate Income Tax Department, Ministry of Finance of the Russian Federation), Jeffrey Owens (OECD), Daulet Yergozhin (Chairman of Tax Committee, Ministry of Finance)</p>
11:40 - 12:00	Networking Coffee Break	
12:00 - 13:30	<p>Session 2 Permanent Establishment: Definition</p> <p>When does a PE created? Agency PEs: would commission agency arrangements lead to a PE? Services PEs. Subsidiary PEs. Overview of court practice dealing with PE taxation in the CIS.</p>	<p>Co-Chairs: Oleg Konnov (Herberts Smith)/ Svitlana Bilyk (PwC)</p> <p>Speakers: Kirill Vikulov (Baker&McKenzie), Yevgeniya Derbal (Konnov & Sozanovsky), Oleg Konnov (Herberts Smith), Svetlana Bilyk (PwC)</p>
13:30 - 14:30	Networking Lunch	
14:30 - 16:00	Session 2 Cont'd	
16:00 - 16:20	Networking Coffee Break	
16:20 - 17:50	<p>Session 3 Tax Treaties: General Overview of Major Issues in Interpretation and Application of Tax Treaties</p> <p>Interpretation of tax treaties; tax treaties and domestic tax law; source state taxation: exemption at source vs. withholding and refund of overpaid taxes; beneficial ownership concept and treaty shopping and tax avoidance in treaty context; "liable to tax" qualification in the definition of "resident" and its application to entities that are effectively exempt from tax, such as collective investment vehicles; taxation of capital gains, including capital gain deriving their value from immovable property; case studies of tax treaty application (including court practice) in domestic context in the CIS.</p>	<p>Co-Chairs: Victor Matchekhin (Linklaters)/ Oleh Marchenko (Ulysses)</p> <p>Speakers: Christina Tokareva (Clifford Chance), Iryna Marushko (Lavrynovych & Partners), Almaz Nakipov (PwC), Victor Matchekhin (Linklaters)</p>
17:50 - 18:10	Networking Coffee Break	
18:10 - 19:30	Session 3 Cont'd	
19:30 - 21:30	Conference Reception	

Tuesday, December 6, 2011

CONFERENCE REGISTRATION

8:00 - 9:00	Continental Breakfast	
9:00 - 11:00	Session 4 Recent Development in International Taxation in the CIS Region Ukrainian Tax Code: beneficial ownership concept, limitations on deductibility of royalties and services expenses payable to nonresidents. Transfer pricing rules and customs valuation in related-parties transactions in Ukraine (pharma industry case).	Co-Chairs: Svetlana Musienko (DLA Piper)/ Arman Mendybaev (Grata) Speakers: Andriy Servetnyk (Deloitte), Svetlana Musienko (DLA Piper), Arman Mendybaev (Grata), Andrey Shpak (Goltsblat BLP), Oleg Kupalov (Tax Consultant)
11:00 - 11:20	Networking Coffee Break	
11:20 - 13:20	Session 5 Regional Tax Planning for Inbound Transactions: Where Does the Line Fits Now? Vodafone case and its implications in international tax planning in the CIS countries. Focus on theoretical and practical aspects of application of tax anti-avoidance concepts, including beneficial ownership, in cross-border transactions in the CIS countries. Implications for cross-border financing and licensing arrangements.	Co-Chairs: Irina Dmitrieva (White&Case) Speakers: Almat Daumov (Grata), Illya Sverdlov (DLA Piper Ukraine), Natalia Luchkova (TaxTeam)
13:20 - 14:20	Networking Lunch	
14:20 - 16:20	Session 6 Outbound Taxation: Least Regulated Area Elimination of double taxation of foreign source income in the CIS states: exemption and credit methods and issues of their practical application in light of absence of detailed regulations. Kazakhstani CFC rules. Relevant tax anti-avoidance rules in other CIS countries.	Co-Chairs: Ihor Chufarov (E&Y), Boris Bruk (Salans) Speakers: Oleh Marchenko (Ulysses), Ihor Chufarov (E&Y), Boris Bruk (Salans), Vladimir Voinov (Pepeliaev Group)
16:20 - 16:30	Closing	

Registration Office

For inquiries regarding registration and accommodation, please contact :

Oksana Borovska
IFA Ukraine Coordinator
Tel.: +380 44 2200711
Email: ifa@ifa-ukraine.org

Address:
4B Ivana Franko St.
Kyiv, 01034, Ukraine

Registration

We invite you to register online at:
<http://ifa-ukraine.org/register>

All registrations are open until
December 1, 2011.

Upon registration form and payment,
IFA Ukraine will send an email
confirmation to the Participant.

Please complete one registration form
per Participant (online registration).
Should you require additional
registration forms for completion
via mail or fax, please contact IFA
Ukraine's offices

Registration Fee

Registration Fee for IFA members:
Euro 300.

Registration Fee for non-IFA
members: Euro 450.

Early Bird Discount

All registrations received and paid for
by November 1, 2011 will be entitled
to a 15 % discount.

Registration Inclusions

Conference registration includes
participation in all sessions, electronic
access to all technical papers and all
refreshments during conference hours.
Registration fees do not include travel,
accommodation, hotel breakfasts or
hotel incidentals.

Participation to Conference Reception
(December 5th 2011) is subject to
additional 50 EUR fee.

Confirmation

IFA Ukraine will carry out registration
procedures and will then issue the
official e-confirmation letters and
invoices upon receipt of payment. No
reservation will be confirmed in the
absence of the appropriate payment.

Payment Order

Upon receipt of filled-in registration
form, Participant will be emailed an
invoice for the payment to be settled.

Payments from residents of Ukraine
shall be made in Ukrainian Hryvnia
at the official exchange rate of the
National Bank of Ukraine on the date
of payment.
All charges related to payments by
bank transfers must be covered by the
Participants.

The name of the Participant must be
clearly indicated on the bank transfer.

Cancellation Policy and Refund

All cancellations must be submitted
in writing to the IFA Ukraine and are
subject to the following refunds:

Up to November 1, 2011: refund is
granted in full amount except for
handling fee of Euro 100.

After November 1, 2011: no refunds
are granted.

All refunds will be processed and
issued within 30 days after the
Conference.

GENERAL INFORMATION

Badges

A name badge will be provided to Participants with their registration documents on site.

Conference Website

For detailed and updated Conference information, we invite you to visit the Conference website at:
<http://ifa-ukraine.org>

Documents pertaining to the program of the Conference and Conference materials may be obtained from Conference Website

Dress Code

Business attire is required for all Conference sessions.

Official language

The Conference languages are Russian and English. All sessions will be conducted in Russian. For Foreign Participants simultaneous translation into English will be provided.

Smoking Policy

Smoking is banned in all indoor public places and in all workplaces.

Time

Kyiv is two hours ahead of Greenwich Mean Time (GMT). Differences with other major cities are London: - 2; Moscow: +1; Almaty: +3.

Venue

All conference events will take place at Premier Palace Hotel, Kyiv, Ukraine.

Sponsorship

If you are interested in sponsorship opportunities, please contact Oksana Borovska, IFA Ukraine (ifa@ifa-ukraine.org).

ACCOMODATION



Premier Palace Hotel (Conference venue)

5-7/29 T. Shevchenka Blvd / Pushkinska Str.,
Kiev 01004, Ukraine
Tel.: +38 (044) 244 12 00, 537 45 00
info@premier-palace.com
<http://www.premier-palace.com>

RATES & PAYMENT

Classic Single, 200 EUR per night
Classic Double, 210 EUR per night

The rate includes buffet breakfast, Wi-Fi Internet, fitness club facilities (swimming pool, sauna & gym) and 20% VAT. 1% travel tax is paid extra.

The payment is done in UAH according to the National Bank exchange rate on each day of stay.

To get the Conference rate, please book a room before November 1, 2011.

BOOKING ON THE WEBSITE

Please see below the link to the Hotel website, where you can book a room on the requested dates at IFA special event rate:

https://secure.netbookerng.com/hotel/premierhotels/hotelpremierpalace/kyiv/ua/hseoptx_UA/hseoid_5619509.html?language=en-EN&groupcode=IFA