

No	STATE	EFFECTIVE TREATIES FOR THE AVOIDANCE OF DOUBLE TAXATION CONCLUDED BETWEEN THE REPUBLIC OF KAZAKHSTAN AND OTHER STATES		TAXES WHICH ARE SUBJECT TO THE TREATIES FOR THE AVOIDANCE OF DOUBLE TAXATION CONCLUDED BETWEEN THE REPUBLIC OF KAZAKHSTAN AND OTHER STATES		MAXIMUM POSSIBLE TAX RATES FOR CERTAIN TYPES OF FOREIGNERS' INCOME ESTABLISHED BY TAX TREATIES CONCLUDED BY THE REPUBLIC OF KAZAKHSTAN WITH FOREIGN STATES				OFFICIAL LANGUAGES OF THE TREATIES		
		Effective date	Applied under		Foreign taxes to which the Treaties apply	Kazakhstan taxes to which the Treaties apply	Dividends	Interests	Royalty	Tax on net profit of a permanent establishment (PE)	Treaty language	Priority
			Taxes at the source of payment	Other taxes								
1	United Kingdom	21.08.1996	from 01.01.93	from 01.01.93	Income tax; Corporate Tax; Tax on income from capital gain.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%, if PE profit comprises 70 thousand pounds sterling	Russian, English, Kazakh	Have equal force
2	Italy	26.02.1997	from 01.01.1994	from 01.01.1994	Personal Income Tax; Corporate Income Tax; Personal Income Tax; Personal Income Tax.	Corporate Income Tax; Personal Income Tax; Personal Income Tax; Personal Income Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%		Kazakh, Italian, English, Russian	English
3	Poland	13.05.1995	from 01.07.1995	from 01.01.1996	Income Tax on legal entities; Personal Income Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of individuals.	1) 10% / 20%; 2) 15% in other cases	10%	10%		Kazakh, Polish, Russian	Russian
4	USA	30.12.1996	from 01.02.1997	from 01.01.1997	Federal income taxes levied in accordance with the Internal Revenue Code, except for the tax on accumulated profits tax on personal holding companies and taxes on social insurance.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%		Russian, English, Kazakh	Russian & English - both having equal force
5	Pakistan	29.01.1997	from 01.01.1996	from 01.01.1996	Income tax; Dividend; Surplus.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities.	1) 12.5% / 10%; 2) 15% in other cases		12.5%	15%	Kazakh, Russian, English	English
6	Netherlands	27.04.1997	from 01.01.1996	from 01.01.1996	Income tax; Tax on company's profits, including the Government's share in the net profits from the extraction of natural resources taxed under Mijwett 1810 (Mining Law 1810) in respect of concessions issued after 1987 or according to the 1965 Continental Plan (Mining Law on the Netherlands Continental Shelf, 1965); Dividend Tax; Tax on capital; Tax on profits of enterprises; Personal Income Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of individuals; Tax on property of legal entities.	1) 0% / 5% and investment over USD 1 million guaranteed by the Government (Central Bank); 2) 10%; 3) 15% in other cases	10%	10%	1) 0%, if investments over USD 500,000 guaranteed by the Government (Central Bank) are invested in the PE; 2) 5% in other cases	Kazakh, Dutch, English, Russian	English
7	Ukraine	07.04.1997	from 07.06.1997	from 01.01.1997	Tax on profits of enterprises; Personal Income Tax.	Corporate Income Tax; Personal Income Tax.	1) 9% / 20%; 2) 15% in other cases	10%	10%		Kazakh, Ukrainian, Russian	Russian
8	Hungary	01.03.1996	from 01.01.1997	from 01.01.1997	Corporate Tax; Land tax; Tax on buildings; Income tax; Corporate Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of individuals.	1) 5% / 20%; 2) 15% in other cases	10%	10%		Kazakh, Hungarian, English, Russian	English
9	Turkey	15.11.1996	from 01.01.1997	from 01.01.1997	Corporate Tax; Income tax charged on income tax and corporate tax.	Corporate Income Tax; Personal Income Tax; Property Tax.		10%	10%	10%	Kazakh, Turkish, English, Russian	English
10	Uzbekistan	21.04.1997	from 07.07.1997	from 01.01.1998	Tax on income of enterprises, associations and organizations; Income tax from citizens of Uzbekistan, foreign citizens and stateless persons; Tax on property of enterprises; Tax on property of individuals.	Corporate Income Tax; Personal Income Tax; Tax on property of individuals.		10%	10%	10%	Kazakh, Uzbek, Russian	Russian
11	Azerbaijan	07.05.1997	from 01.01.1998	from 01.01.1998	Tax on profits and certain types of income of legal entities; Personal Income Tax; Property Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.		10%	10%		Kazakh, Azerbaijan, Russian	Russian
	<u>Revised on amendments and additions</u>	27.04.2018	from 01.01.2019	from 01.01.2019	Excluded property tax	Excluded tax on property of legal entities and individuals						
12	Russia	29.07.1997	from 01.01.1998	from 01.01.1998	Tax on profits (income) of enterprises and organizations; Personal Income Tax; Tax on property of enterprises;	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals		10%	10%	10%	Kazakh, Russian	Russian
	<u>Agreement in the form of an exchange of notes with the Russian Federation</u>	29.11.2016	from 01.01.2011	from 01.01.2011	Tax on property of individuals.	Tax on property of individuals.						
13	India	28.08.1997	from 01.01.1998	from 01.01.1998	Income tax, including any additions thereof.	Corporate Income Tax; Personal Income Tax.		10%	10%	10% of royalties or fees for technical services	Kazakh, Hindi, Russian, English	English
	<u>Revised on amendments and additions</u>	12.03.2018	RoK - from 01.01.2019 India - from 1.04.2019	RoK - from 01.01.2019 India - from 1.04.2019	Tax on capital (wealth tax).	Tax on property of legal entities and individuals						
14	Belarus	13.12.1997	from 01.01.1998	from 01.01.1998	Tax on revenues and profits of legal entities; Income Tax from citizens (individuals).	Corporate Income Tax; Personal Income Tax.		15%	10%	15%	Kazakh, Belorussian, Russian	Russian
	<u>Revised on amendments and additions</u>	07.06.2018	from 01.01.2019	from 01.01.2019	Tax on real estate.	Tax on property of legal entities and individuals						
15	Canada	30.03.1998	from 01.01.1996	from 01.01.1996	Taxes levied by the Government of Canada under the Income Tax Act.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%	Kazakh, French, English, Russian	All have equal force
16	Lithuania	11.12.1997	from 01.01.1998	from 01.01.1998	Tax on profits of legal entities (juridinis asmenis pajamu mokestis); Tax on income of individuals (fizinis asmenis pajamu mokestis); Tax on enterprises using state capital (pajamos uz valstybine kapitala naudojima); Tax on real estate (nekilnojamojo turto mokestis); Tax on revenues and profits of legal entities; Personal Income Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals	1) 5% / 20%; 2) 15% in other cases	10%	10%		Kazakh, Lithuanian, English, Russian	English
17	Kyrgyzstan	31.03.1998	from 01.01.1999	from 01.01.1999	Tax on revenues and profits of legal entities; Personal Income Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals		10%	10%		Kazakh, Kyrgyz, Russian	Russian
18	Bulgary	24.07.1998	from 01.01.1999	from 01.01.1999	Tax on general income; Profit tax; Tax on buildings.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals		10%	10%	10%	Kazakh, Bulgarian, English, Russian	English
19	Sweden	02.10.1998	from 01.01.1999	from 01.01.1999	National income tax, including tax on seafarers and tax on dividends withheld at source; Tax on non-residents' income; Tax on income of non-resident artists and athletes; Municipal income tax.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%		Kazakh, Swedish, English, Russian	English
20	FRG	21.12.1998	from 01.01.1996	from 01.01.1996	Income tax; Corporate Tax; Property Tax; Trade tax, including related surcharges; Income tax; Corporate Tax; Dividend tax; Special tax on the development of rural areas.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals; Excess Profits Tax of seafarers users	1) 5% / 20%; 2) 15% in other cases	10%	10%	10%	Kazakh, German, English, Russian	English
21	Korea	09.04.1999	from 01.01.2000	from 01.01.2000	Income tax; Corporate Tax; Dividend tax; Special tax on the development of rural areas.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%	Kazakh, Korean, English	English
22	Iran	03.04.1999	from 01.01.2000	from 01.01.2000	Tax on income of legal entities and individuals; Tax on property of legal entities and individuals.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 20%; 2) 15% in other cases	10%	10%		Kazakh, Persian, English, Russian	English
23	Czech	29.10.1999	from 01.01.2000	from 01.01.2000	Tax on income of legal entities; Tax on income of real estate.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals		10%	10%	10%	Kazakh, Czech, English, Russian	English
	<u>Revised on amendments and additions</u>	28.06.2016	from 01.01.2017	from 01.01.2017	Tax on real estate.	Tax on real estate.						
24	Mongolia	02.12.1999	from 01.01.2000	from 01.01.1999	Personal Income Tax; Corporate Income Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.		10%	10%	10%	Kazakh, Mongolian, Russian, English	English
25	Belgium	13.04.2000	from 01.01.2001	from 01.01.2000	Income Tax from individuals; Corporate Tax; Tax on income of legal entities; Tax on non-residents' income; Additional charges for certain situations; Profit (income) tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%	Kazakh, Dutch, French, English, Russian	English
26	Turkmenistan	01.03.2000	from 01.01.2001	from 01.01.2001	Tax on subsurface use; Tax on enterprises; Levy for land parcels.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.		10%	10%	10%	Kazakh, Turkmenian, Russian	Russian
27	Romania	21.04.2000	from 01.01.2001	from 01.01.2001	Tax on income earned by individuals; Profit tax; Tax on interest and other similar benefits; Tax on income from agricultural business; Dividend Tax; Tax on buildings and tax on land occupied by buildings and structures.	Corporate Income Tax; Personal Income Tax; Property Tax.		10%	10%	10%	Kazakh, Romanian, English, Russian	English
28	France	01.07.2000	from 01.01.1996	from 01.01.1996	Tax on income; Corporate Tax; Tax on salaries; Secular property tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%	Kazakh, Russian, French	All have equal force
29	Georgia	05.07.2000	from 01.01.2001	from 01.01.2001	Tax on profits (income) of enterprises; Personal Income Tax; Tax on property of legal entities and individuals.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.		15%	10%	10%	Kazakh, Georgian, Russian	Russian
30	Estonia	19.07.2000	from 01.01.2001	from 01.01.2001	Income tax; Personal Income Tax; Tax on property of legal entities and individuals.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 20%; 2) 15% in other cases	10%	15%	15%	Kazakh, Estonian, English, Russian	English
31	Tajikistan	07.11.2000	from 01.01.2001	from 01.01.2001	Tax on revenues (profits) of legal entities; Income tax from citizens; Tax on property of legal entities and individuals.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 10% / 10%; 2) 15% in other cases	10%	10%	10%	Kazakh, Tadjic, Russian	Russian
32	Switzerland	24.11.2000	from 01.01.2000	from 01.01.2000	Federal, cantonal and communal taxes on income (total income, labor income, income from capital, profits from industrial and commercial activities, income from capital gains and other types of income); Federal, cantonal and communal taxes on capital (total property, movable and immovable property, business property, paid-up portion of share capital and reserves and other types of capital); Tax on property of legal entities and individuals.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%, but if in the corresponding fiscal year the PE's profit does not exceed USD 100,000 - this additional tax is not levied	Kazakh, German, English, Russian	English

13	Moldova	25.02.2002	from 01/01/2003	from 01/01/2003	Income tax; Property Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 10%/25%; 2) 15% in other cases	10%	10%	5%	Kaзах, Moldavian, Russian	Russian
14	Latvia	02.12.2002	from 01/01/2003	from 01/01/2003	Tax on income of enterprises; Personal Income Tax; Property Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 25%; 2) 15% in other cases	10%	10%	5%	Kaзах, Latvian, English, Russian	English
15	China	27.07.2003	from 01/01/2004	from 01/01/2004	Income tax from enterprises with foreign investments and from foreign enterprises; Personal Income Tax; Property Tax.	Corporate Income Tax; Personal Income Tax;	10%	10%	10%	5%	Kaзах, Chinese, English	English
16	Norway	24.01.2006	from 01/03/2006	from 01/01/2007	National income tax; District municipal income tax; Municipal income tax; Contributions to the National Tax Equalisation Fund; National tax on capital; Municipal tax on capital; National tax relating to income and capital derived from the exploration and development of unextracted oil resources, activities and works associated with them, including transportation of oil products by pipeline; National fees for remuneration of non-resident artists.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kaзах, Norwegian, English, Russian	English
17	Austria	01.02.2006	from 01/01/2007	from 01/01/2007	Income tax; Corporate Tax; Land tax; Tax on agricultural and forestry enterprises; Tax on the value of a free (unoccupied, undeveloped) land plot.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kaзах, German, English, Russian	English
18	Singapore	14.08.2007	from 01/01/2008	from 01/01/2008	Income tax.	Corporate Income Tax.	1) 5%; 2) 10% in other cases	10%	10%	5%	Kaзах, English, Russian	English
19	Slovakia	28.07.2008	from 01/01/2009	from 01/01/2009	Tax on income of individuals; Tax on income of legal entities; Tax on real estate.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 10% / 10%; 2) 5% in other cases	10%	10%	5%	Kaзах, Slovakian, English	English
40	Japan	30.11.2009	from 01/01/2010	from 01/01/2010	Income tax; Corporate Tax; Local taxes from the population.	Corporate Income Tax; Personal Income Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	English	English
41	Malaysia	27.06.2010	from 01/01/2011	from 01/01/2012	Income tax; Dividend Income Tax; Profits tax.	Corporate Income Tax; Personal Income Tax; Corporate Income Tax.	10%	10%	10%	10%	Kaзах, Malay, Russian, English	English
42	Armenia	26.12.2010	from 01/01/2012	from 01/01/2012	Income tax; Property Tax; State income taxes.	Corporate Income Tax; Personal Income Tax; Corporate Income Tax.	10%	10%	10%	5%	Kaзах, Armenian, Russian	Russian
43	Finland Republic	31.05.2010	from 01/01/2011	from 01/01/2011	Income tax; Church tax; Tax on interests withheld at source; Tax withheld at source from non-resident's income.	Corporate Income Tax; Personal Income Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kaзах, Finnish, Swedish, English, Russian	English
44	Kingdom of Spain	18.08.2011	from 18/08/2011	from 18/08/2011	Corporate Tax; Income tax from non-residents; Personal Income Tax; Tax on capital; Local taxes on income and capital.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kaзах, Spanish, English, Russian	All have equal force
45	United Arab Emirates	27.11.2013	from 01/01/2014	from 01/01/2014	Income tax; Corporate tax.	Corporate Income Tax; Personal Income Tax.	5% / 10%	10%	10%	5%	Kaзах, Arabic, English, Russian	English
46	<u>Uzbekistan</u>	11.12.2013	from 01/01/2014	from 01/01/2014	Personal Income Tax; Corporate tax; Tax on capital; Communal trade tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 15%; 2) 15% in other cases	10%	10%	10%	Kaзах, French, English, Russian	All have equal force
47	<u>Uzr</u>	05.04.2015	from 01/01/2016	from 01/01/2016	Income taxes	Corporate Income Tax; Personal Income Tax.	1) 5% / 10%; 2) 10% in other cases	10%	10%	10%	Kaзах, Russian, Arabic, English	English
48	<u>Macedonia</u>	27.04.2015	from 01/01/2016	from 01/01/2016	Income tax; Personal Income Tax	Corporate Income Tax; Personal Income Tax.	1) 5% / 25%; 2) 15% in other cases	10%	10%	5%	Kaзах, Russian, Macedonian, English	English
49	<u>Vietnam</u>	18.06.2015	from 01/01/2016	from 01/01/2016	Tax on income from entrepreneurial activity; Personal Income Tax	Corporate Income Tax; Personal Income Tax.	1) 5% / 20%; 2) 15% in other cases	10%	10%	5%	Kaзах, Vietnamese, Russian, English	English
50	<u>Kingdom of Saudi Arabia</u>	01.09.2016	from 01/01/2017	from 01/01/2017	Zakat; Income tax including natural gas investment tax	Corporate Income Tax; Personal Income Tax.	1) 5%	10%-50%	10%	5%	Kaзах, Russian, Arabic, English	English
51	<u>Republic of Slovenia</u>	30.12.2016	from 01/01/2017	from 01/01/2017	Tax on income of legal entities; Tax on income of individuals; Property Tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 25%; 2) 15% in other cases	10%	10%	5%	Kaзах, Russian, Slovenian, English	English
52	<u>Republic of Serbia</u>	24.11.2016	from 01/01/2017	from 01/01/2017	Corporate Income Tax; Personal Income Tax; Tax on capital	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 10% / 25%; 2) 15% in other cases	10%	10%	10%	Kaзах, Russian, Serbian, English	English
53	<u>Ireland</u>	20.12.2017	from 01/01/2018	from 01/01/2018	Income tax; Uniform social assessments; Tax on corporate income; Tax on income from capital gain.	Corporate Income Tax; Personal Income Tax.	1) 5% / 25%; 2) 15% in other cases	10%	10%	5%	Kaзах, Russian, English	English
54	<u>Republic of Croatia</u>	22.02.2019	from 01/01/2020	from 01/01/2020	Income tax; Income tax; Equal income tax and any other penalty levied on one of these taxes	Corporate tax; Personal Income Tax	1) 5%; 2) 15% in other cases	10%	10%	5%	Kaзах, Russian, Croatian, English	English
55	<u>Republic of Cyprus</u>	17.01.2020	from 01/01/2021	from 01/01/2021	Income tax; Corporate Income Tax; Special Contributions for the Defence of the Republic; Capital gains tax.	Corporate Income Tax; Personal Income Tax.	1) 5%; 2) 15% in other cases	10%	10%	5%	Kaзах, Russian, Greek, English	English