

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	Taxes at the source of payment		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
			Other taxes	Income tax	Other taxes	Income tax	Income tax	Income tax						
1	United Kingdom	21.08.1996	From 01.01.93	From 01.01.93	Income tax; Tax on income from capital gains.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%	5% of 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; General Income Tax; Social Income tax.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	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%	10%		Kazakh, Polish, Russian	Russian	
4	USA	30.12.1996	From 03.02.1997	From 03.01.1997	Federal income taxes levied in accordance with the Internal Revenue Code, except for the tax on accumulated profits on personal holding companies and taxes on social insurance.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 20%; 2) 15% in other cases	10%	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; Corporate tax; Stamp; Tax on revenue of individuals; Income tax.	Corporate Income Tax; Personal Income Tax; Tax on revenue of individuals; Corporate Income Tax.	1) 12.5% / 10%; 2) 15% in other cases		12.5%	15%		Kazakh, Russian, English	English	
6	Netherlands	27.06.1997	From 01.01.1996	From 01.01.1996	Tax on profits; Tax on company's profits, including the Government's share in the net profits from the extraction of natural resources based under Mijverwet 1810 (Mining Law 1810) in respect of concessions issued after 1967 or according to the 1968 Concession Law (Mining Law on the Netherlands Continental Shelf, 1965).	Corporate Income Tax; Personal Income Tax; Tax on property of individuals; Dividend Tax; Tax on capital.	1) 0% / 50% and 100% (in cases over USD 1 million guaranteed by the Government (Central Bank); 2) 15% / 10%; 3) 15% in other cases	10%	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	Lithuania	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) 5% / 20%; 2) 15% in other cases	10%	10%	10%		Kazakh, Ukrainian, Russian	Russian	
8	Hungary	03.03.1996	From 01.01.1997	From 01.01.1997	Tax on income of individuals; Corporate Tax; Social tax; Tax on buildings.	Corporate Income Tax; Personal Income Tax; Tax on revenue of individuals.	1) 5% / 20%; 2) 15% in other cases	10%	10%	10%		Kazakh, Hungarian, English, Russian	English	
9	Turkey	15.11.1996	From 01.01.1997	From 01.01.1997	Income tax; Corporate Tax; Income tax 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 other persons; Tax on property of enterprises.	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; Excluded: Property tax.		10%	10%	10%		Kazakh, Azerbaijan, Russian	Russian	
12	Russia	29.07.1997	From 01.01.1998	From 01.01.1998	Tax on profits (income) of enterprises and organizations; Tax on property of enterprises.	Corporate Income Tax; Personal Income Tax.		10%	10%	10%		Kazakh, Russian	Russian	
13	India	28.08.1997	From 01.01.1998	From 01.01.1998	Income tax, including any additions thereof; Tax on capital (wealth tax).	Corporate Income Tax; Personal Income Tax.		10%	10%	10%	10% of royalties or fees for technical services	Kazakh, Hindi, Russian, English	English	
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); Tax on real estate.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	15%	10%	10%	15%		Kazakh, Belorussian, Russian	Russian	
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 (juridiniai asmenys pelno mokestis); Tax on income of individuals (fiziniu asmeniu pajamu mokestis); Tax on enterprises using state capital (pajamos uz valstybine kapitalo naudojima); Tax on real estate (pajamos uz nekilnojamoji turta mokestis).	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	1) 5% / 20%; 2) 15% in other cases	10%	10%	10%		Kazakh, Lithuanian, English, Russian	English	
17	Kyrgyzstan	11.03.1998	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%	10%		Kazakh, Kyrgyz, Russian	Russian	
18	Bulgary	24.07.1998	From 01.01.1999	From 01.01.1999	Tax on general income; 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 salaries and tax on national capital; Tax on non-resident income; Municipal income tax.	Corporate Income Tax; Personal Income Tax; Property Tax.	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%		Kazakh, Swedish, English, Russian	English	
20	FRG	21.12.1998	From 01.01.1996	From 01.01.1996	Income tax; Corporate tax; Personal Income Tax; Property Tax; Trade tax, including related surcharges.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.	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; Tax on income from the development of agricultural land; Tax on income of legal entities and individuals; Tax on revenue 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%	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 revenue 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%	10%		Kazakh, Persian, English, Russian	English	
23	Czech	29.10.1999	From 01.01.2000	From 01.01.2000	Tax on income of individuals; Tax on income of legal entities.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.		10%	10%	10%		Kazakh, Czech, English, Russian	English	
24	Mongolia	02.12.1999	From 01.01.2000	From 01.01.1999	Tax on real estate; 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-resident 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	01.02.2000	From 01.01.2001	From 01.01.2001	Personal Income Tax; Tax on subsurface use; Tax on property of 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 interests 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; Withholding 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; Tax on property of enterprises; Tax on revenue of individuals; Income tax; Social income tax.	Corporate Income Tax; Personal Income Tax; Tax on property of legal entities and individuals.		15%	10%	10%		Kazakh, Georgian, Russian	Russian	
30	Estonia	09.07.2000	From 01.01.2001	From 01.01.2001	Income tax; Social 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%	15%		Kazakh, Estonian, English, Russian	English	
31	Tajikistan	07.11.2000	From 01.01.2001	From 01.01.2001	Tax on income (profits) of legal entities; Income tax from citizens.	Corporate Income Tax; Personal Income Tax.	1) 10% / 30%; 2) 15% in other cases	10%	10%	10%		Kazakh, Tajik, Russian	Russian	
32	Switzerland	24.11.2000	From 01.01.2000	From 01.01.2000	Federal, cantonal and communal taxes on income (total income, labour 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).	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%	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	

33	<u>Moldova</u>	23.02.2002	from 01/01/2003	from 01/01/2003	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on income of enterprises Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Tax on property of legal entities and individuals	1) 10% / 25%; 2) 15% in other cases	10%	10%	5%	Kazakh, Moldavian, Russian	Russian
34	<u>Latvia</u>	02.12.2002	from 01/01/2003	from 01/01/2003	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Tax on property of legal entities and individuals	1) 5% / 20%; 2) 15% in other cases	10%	10%	5%	Kazakh, Latvian, English, Russian	English
35	<u>China</u>	27.07.2003	from 01/01/2004	from 01/01/2004	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 25%; 2) 15% in other cases	10%	10%	5%	Kazakh, Chinese, English	English
36	<u>Norway</u>	24.01.2006	from 01/03/2006	from 01/01/2007	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kazakh, Norwegian, English, Russian	English
37	<u>Austria</u>	01.03.2006	from 01/01/2007	from 01/01/2007	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kazakh, German, English, Russian	English
38	<u>Singapore</u>	14.08.2007	from 01/01/2008	from 01/01/2008	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kazakh, English, Russian	English
39	<u>Slovakia</u>	28.07.2008	from 01/01/2009	from 01/01/2009	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 10% / 30%; 2) 5% in other cases	10%	10%	5%	Kazakh, Slovakian, English	English
40	<u>Japan</u>	03.11.2009	from 01/01/2010	from 01/01/2010	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	English	English
41	<u>Malaysia</u>	27.05.2010	from 01/01/2011	from 01/01/2012	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%	Kazakh, Malaysian, Russian, English	English
42	<u>Armenia</u>	26.12.2010	from 01/01/2012	from 01/01/2012	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%	Kazakh, Armenian, Russian	Russian
43	<u>Finland Republic</u>	31.05.2010	from 01/01/2011	from 01/01/2011	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kazakh, Finnish, Swedish, English, Russian	English
44	<u>Kingdom of Spain</u>	18.08.2011	from 18/08/2011	from 18/08/2011	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	5%	Kazakh, Spanish, English, Russian	All have equal force
45	<u>United Arab Emirates</u>	27.11.2013	from 01/01/2014	from 01/01/2014	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	5% / 10%	10%	10%	5%	Kazakh, Arabic, English, Russian	English
46	<u>Luxembourg</u>	11.12.2013	from 01/01/2014	from 01/01/2014	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property 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
47	<u>Qatar</u>	08.04.2015	from 01/01/2016	from 01/01/2016	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 10%; 2) 15% in other cases	10%	10%	10%	Kazakh, Russian, Arabic, English	English
48	<u>Macedonia</u>	27.04.2015	from 01/01/2016	from 01/01/2016	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 25%; 2) 15% in other cases	10%	10%	5%	Kazakh, Russian, Macedonian, English	English
49	<u>Vietnam</u>	18.06.2015	from 01/01/2016	from 01/01/2016	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 70%; 2) 15% in other cases	10%	10%	5%	Kazakh, Vietnamese, Russian, English	English
50	<u>Kingdom of Saudi Arabia</u>	01.09.2016	from 01/01/2017	from 01/01/2017	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5%; 2) 15% in other cases	10%/50%	10%	5%	Kazakh, Russian, Arabic, English	English
51	<u>Republic of Slovenia</u>	01.12.2016	from 01/01/2017	from 01/01/2017	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 25%; 2) 15% in other cases	10%	10%	5%	Kazakh, Russian, Slovenian, English	English
52	<u>Republic of Serbia</u>	24.11.2016	from 01/01/2017	from 01/01/2017	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 10% / 25%; 2) 15% in other cases	10%	10%	10%	Kazakh, Russian, Serbian, English	English
53	<u>Ireland</u>	29.12.2017	from 01/01/2018	from 01/01/2018	Income tax Corporate Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	Corporate Income Tax Personal Income Tax Personal Income Tax Property Tax Tax on property of legal entities and individuals	1) 5% / 25%; 2) 15% in other cases	10%	10%	5%	Kazakh, Russian, English	English