

TAX CONVENTIONS

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№	STATE	EFFECTIVE TREATIES FOR THE AVOIDANCE OF DOUBLE TAXATION CONCLUDED BETWEEN THE REPUBLIC OF KAZAKHSTAN AND OTHER STATES		TAXS 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 LAW				OFFICIAL LANGUAGES OF THE TREATIES		
		Effective date	Applies to		Foreign taxes to which the Treaties apply	Kazakhstan taxes to which the Treaties apply	TREATIES CONCLUDED BY THE REPUBLIC OF KAZAKHSTAN WITH FOREIGN STATES				Treaty language	Priority
			Taxes at the source of payment	Other taxes			Dividends	Interest	Royalty	Tax on net profit of a permanent establishment (PE)		
1	United Kingdom	21.08.1996	from 01.01.93	from 01.01.93	Income tax Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11% / 10% 21 1/2% in other cases	10%	10%	5% of PE profit comprises 70 thousand pounds sterling	Russian, English, Kazakh	Have equal force
2	India	26.02.1997	from 01.01.1994	from 01.01.1994	Income tax Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11% / 10% 21 1/2% in other cases	10%	10%		Russian, Indian, English, Russian	English
3	Uzbekistan	13.05.1995	from 01.07.1995	from 01.01.1996	Income tax on legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Tax on dividends from control cases	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, Polish, Russian	Russian
4	USA	30.12.1996	from 01.02.1997	from 01.01.1996	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 Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, English, Kazakh	Russian + English - both having equal force
5	Belgium	29.01.1997	from 01.01.1996	from 01.01.1996	Income tax Corporate Personal Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Tax on dividends from control cases	11 1/2% / 10% 21 1/2% 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 Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Income tax on company's profits, including the Government's share in the net profits from the operations of natural resources listed under Minister's 1810 (Mining Law 1810) in respect of government-owned fields (PWT) or according to the Dutch Continental Shelf (Mining Law on the Netherlands Continental Shelf), except Tax on property of individuals Tax on property of individuals Tax on dividends from control cases	11 1/2% / 20% and increments thereof (USD 1 million generated by the Government (Central Bank) 21 1/2% / 10% 21 1/2% in other cases	10%	10%	11 0%, if investments over USD 50,000 guaranteed by the Government (Central Bank) are invested in the PE, 21 1/2% in other cases	Kazakh, Dutch, English, Russian	English
7	Ukraine	07.06.1997	from 07.06.1997	from 01.01.1997	Income tax Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 25% 21 1/2% in other cases	10%	10%		Kazakh, Ukrainian, Russian	Russian
8	Ukraine	01.01.1996	from 01.01.1997	from 01.01.1997	Income tax Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, Hungarian, English, Russian	English
9	Turkey	13.11.1996	from 01.01.1997	from 01.01.1997	Income tax Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%		Russian, Turkish, English, Russian	English
10	Lithuania	21.04.1997	from 07.07.1997	from 01.01.1998	Income tax on enterprises, associations and organizations Income tax on businesses of Lithuania, foreign citizens and individuals Income tax on enterprises Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Tax on dividends from control cases	10%	10%	10%		Kazakh, Lithuanian, Russian	Russian
11	Azerbaijan	07.05.1997	from 01.01.1998	from 01.01.1998	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Property Tax	Corporate Income Tax Personal Income Tax Personal Income Tax Tax on property of legal entities and individuals	10%	10%	10%		Kazakh, Azerbaijanian, Russian	Russian
12	Bulgaria	29.07.1997	from 01.01.1998	from 01.01.1998	Income tax on profits (income) of enterprises and organizations Corporate Income Tax Personal Income Tax Tax on property of enterprises Tax on property of individuals Tax on capital assets tax	Corporate Income Tax Personal Income Tax Personal Income Tax Personal 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 on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%	10% of royalties or fees for technical services	Russian, Hindi, Russian, English	English
14	Bulgaria	13.12.1997	from 01.01.1998	from 01.01.1998	Income tax on enterprises and profits of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	15%	10%	15%		Russian, Bulgarian, 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 Personal Income Tax Tax on property of legal entities and individuals	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, French, English, Russian	All have equal force
16	Lithuania	11.12.1997	from 01.01.1998	from 01.01.1998	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, Lithuanian, English, Russian	English
17	Kyrgyzstan	31.03.1998	from 01.01.1999	from 01.01.1999	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%		Russian, Kyrgyz, Russian	Russian
18	Bulgaria	24.07.1998	from 01.01.1999	from 01.01.1999	Income tax on enterprises Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%		Russian, Bulgarian, English, Russian	English
19	Sweden	02.10.1998	from 01.01.1999	from 01.01.1999	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11% / 10% 21 1/2% in other cases	10%	10%		Russian, Swedish, English, Russian	English
20	Germany	12.21.1998	from 01.01.1996	from 01.01.1996	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 25% 21 1/2% in other cases	10%	10%		Russian, German, English, Russian	English
21	Korea	09.04.1999	from 01.01.2000	from 01.01.2000	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11% / 10% 21 1/2% in other cases	10%	10%		Kazakh, Korean, English	English
22	Iran	03.04.1999	from 01.01.2000	from 01.01.2000	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, Persian, English, Russian	English
23	Czech Republic	29.10.1999	from 01.01.2000	from 01.01.2000	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%		Russian, Czech, English, Russian	English
24	Moldova	02.12.1999	from 01.01.2000	from 01.01.1999	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%		Russian, Moldavian, Russian, English	English
25	Belgium	13.04.2000	from 01.01.2001	from 01.01.2000	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, Dutch, French, English, Russian	English
26	Turkmenistan	09.03.2000	from 01.01.2001	from 01.01.2001	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%		Russian, Turkmenian, Russian	Russian
27	Germany	4.21.2000	from 01.01.2001	from 01.01.2001	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%		Kazakh, Russian, English, Russian	English
28	France	7.2.2000	from 01.01.1996	from 01.01.1996	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, Russian, French	All have equal force
29	Germany	3.9.2000	from 01.01.2001	from 01.01.2001	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	10%	10%	10%		Russian, German, Russian	Russian
30	Ukraine	7.19.2000	from 01.01.2001	from 01.01.2001	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	15%		Russian, Russian, English, Russian	English
31	Uzbekistan	11.7.2000	from 01.01.2001	from 01.01.2001	Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	10%		Russian, Tajik, Russian	Russian
32	Switzerland	11.24.2000	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) Income tax on profits and certain types of income of legal entities Corporate Income Tax Personal Income Tax Tax on dividends from control cases	Corporate Income Tax Personal Income Tax Personal Income Tax Personal Income Tax Personal Income Tax	11 1/2% / 20% 21 1/2% in other cases	10%	10%	5%, but if in the corresponding fiscal year the PE's gross value added exceeds 500,000.- CHF, then additional tax is levied	Russian, German, English, Russian	English

