

## TAX CONVENTIONS

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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	Applies to	Foreign taxes to which the Treaties apply		Kazakhstan taxes to which the Treaties apply		Dividends	Interest	Royalty	Tax on net profit of a permanent establishment (PE)	Treaty language	Priority	
				Taxes at the source or payment	Other taxes	Income tax:	Corporate Income Tax;							
1	United Kingdom	21.08.1996	From 01.01.93	From 01.01.93		Income tax:	Corporate Income Tax;	15% / 10%; 21.5% in other cases	10%	10%	2%, if PE profit comprises 70 thousand private trading	Russian, English, Kazakh	Have equal force	
2	India	26.02.1997	From 01.01.1994	From 01.01.1994		Personal Income Tax;	Corporate Income Tax;	15% / 10%; 21.5% in other cases	10%	10%	5% Kazakh, Indian, English, Russian	English		
3	Korea	13.05.1995	From 01.07.1995	From 01.01.1996		Income tax from fixed assets;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	21	10%	10%	Kazakh, 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	Personal Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% 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 Income Tax;	15% / 25%; 21.5% 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;	15% / 20%; 21.5% in other cases	10%	10%	11%: if investments over USD 500,000 guaranteed by the Government of Kazakhstan in the field of agriculture, 21.5% in other cases	Kazakh, Dutch, English, Russian	English	
7	Ukraine	07.04.1997	From 07.06.1997	From 01.01.1997		Tax on capital of enterprises;	Corporate Income Tax;	15% / 25%; 21.5% in other cases	10%	10%	5% Kazakh, Ukrainian, Russian	Russian		
8	Hungary	05.03.1996	From 01.01.1997	From 01.01.1997		Tax on capital of enterprises;	Corporate Income Tax;	15% / 25%; 21.5% in other cases	10%	10%	5% Kazakh, Hungarian, English, Russian	English		
9	Turkey	15.11.1996	From 01.01.1997	From 01.01.1997		Income tax:	Corporate Income Tax;	15% / 20%; 21.5% in other cases	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;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	10% Kazakh, Uzbek, Russian	Russian		
11	Azerbaijan	07.05.1997	From 01.01.1998	From 01.01.1998		Income tax from royalties of Uzbekistan, foreign citizens and permanent residents;	Personal Income Tax;	10%	10%	10%	2% Kazakh, Azerbaijani, Russian	Russian		
12	Kazakhstan	29.01.1997	From 01.01.1998	From 01.01.1998		Tax on capital of enterprises;	Corporate Income Tax;	15% / 25%; 21.5% in other cases	10%	10%	10% Kazakh, Russian	Russian		
13	China	28.08.1997	From 01.01.1998	From 01.01.1998		Tax on capital (wealth 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 capital and profits of land entities;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Belarusian, Russian	Russian		
15	Cambodia	30.03.1998	From 01.01.1996	From 01.01.1996		Tax levied by the Government of Cambodia under the Income Tax Act;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% 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 (parasitic economic entities);	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Lithuanian, English, Russian	English		
17	Kyrgyzstan	31.03.1998	From 01.01.1999	From 01.01.1999		Tax on income of individuals (from a certain amount of income);	Personal Income Tax;	15% / 25%; 21.5% in other cases	10%	10%	10% Kazakh, Kyrgyz, Russian	Russian		
18	Bulgaria	24.07.1998	From 01.01.1999	From 01.01.1999		Tax on capital;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	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 securities and tax on dividends;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Swedish, English, Russian	English		
20	Germany	12.21.1998	From 01.01.1996	From 01.01.1996		Tax on income of individuals (from a certain amount of income);	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, German, English, Russian	English		
21	Korea	09.04.1999	From 01.01.2000	From 01.01.2000		Tax on real estate;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	10% Kazakh, Korean, English	English		
22	Czech Republic	29.10.1999	From 01.01.2000	From 01.01.2000		Tax on income of individuals;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Czech, English, Russian	English		
23	Mongolia	02.12.1999	From 01.01.2000	From 01.01.1999		Tax on real estate;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	10% Kazakh, Mongolian, Russian, English	English		
24	Indonesia	13.04.2000	From 01.01.2000	From 01.01.2000		Tax on income of legal entities;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Dutch, French, English, Russian	English		
25	Turkmenistan	10.03.2000	From 01.01.2001	From 01.01.2001		Tax on net profit;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Turkmenian, Russian	Russian		
26	Russia	4.21.2000	From 01.01.2001	From 01.01.2001		Additional charges for certain structures;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Russian, English, Russian	English		
27	France	31.12.2000	From 01.01.1996	From 01.01.1996		Tax on capital cannot be applied;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, French, English, Russian	All have equal force		
28	Georgia	17.5.2000	From 01.01.2001	From 01.01.2001		Tax on small and medium-size business;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Georgian, Russian	Russian		
29	Estonia	17.9.2000	From 01.01.2001	From 01.01.2001		Tax on large-scale business;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Estonian, English, Russian	English		
30	Tajikistan	11.7.2000	From 01.01.2001	From 01.01.2001		Tax on income (profits) of local entities;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5% Kazakh, Tajik, Russian	Russian		
31	Uzbekistan	11.24.2000	From 01.01.2000	From 01.01.2000		Federal, central and communal taxes on income (total income, labour income, income from capital, profits from industry and agriculture, income from the sale of goods and other types of products), on capital (total capital and capital gains) and other types of taxes;	Corporate Income Tax;	15% / 20%; 21.5% in other cases	10%	10%	5%, but if in the corresponding fiscal year PCs-PE's profit does not exceed USD 100,000 - this additional tax is not levied	Kazakh, German, English, Russian	English	

33	<u><a href="#">Moldova</a></u>	2/25/2002	From 01/01/2003	From 01/01/2003	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on property of legal entities and individuals;</td></tr> </table>	Income tax:	Corporate Income Tax;		Personal Income Tax;		Tax on property of legal entities and individuals;	11.8% / 28%; 21.5% in other cases	10%	10%	5%	Kazakh, Moldovan, Russian	Russian												
Income tax:	Corporate Income Tax;																												
	Personal Income Tax;																												
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34	<u><a href="#">Latvia</a></u>	12/2/2002	From 01/01/2003	From 01/01/2003	<table border="1"> <tr><td>General income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on property of legal entities and individuals;</td></tr> </table>	General income tax:	Corporate Income Tax;		Personal Income Tax;		Tax on property of legal entities and individuals;	11.8% / 28%; 21.5% in other cases	10%	10%	5%	Kazakh, Latvian, English, Russian	English												
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	Tax on property of legal entities and individuals;																												
35	<u><a href="#">China</a></u>	7/27/2003	From 01/01/2004	From 01/01/2004	<table border="1"> <tr><td>General income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Property Tax;</td></tr> </table>	General income tax:	Corporate Income Tax;		Personal Income Tax;		Property Tax;	10%	10%	10%	5%	Kazakh, Chinese, English	English												
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36					<table border="1"> <tr><td>General income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Business Income Tax;</td></tr> <tr><td></td><td>Mineral resource income tax;</td></tr> <tr><td></td><td>General consumption Tax;</td></tr> <tr><td></td><td>General consumption Tax Exemption Fund;</td></tr> <tr><td></td><td>National oil tax;</td></tr> <tr><td></td><td>General consumption Tax on oil products;</td></tr> <tr><td></td><td>General consumption Tax on oil products;</td></tr> </table>	General income tax:	Corporate Income Tax;		Personal Income Tax;		Business Income Tax;		Mineral resource income tax;		General consumption Tax;		General consumption Tax Exemption Fund;		National oil tax;		General consumption Tax on oil products;		General consumption Tax on oil products;	11.8% / 30%; 21.5% in other cases	10%	10%	5%	Kazakh, Norwegian, English, Russian	English
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37	<u><a href="#">Austria</a></u>	8/1/2006	From 01/01/2007	From 01/01/2007	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Corporate Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on agricultural and forestry enterprises;</td></tr> <tr><td></td><td>Tax on the value of a free (unoccupied, undeveloped) land plot;</td></tr> </table>	Income tax:	Corporate Income Tax;		Corporate Tax;		Personal Income Tax;		Tax on agricultural and forestry enterprises;		Tax on the value of a free (unoccupied, undeveloped) land plot;	11.8% / 30%; 21.5% in other cases	10%	10%	5%	Kazakh, German, English, Russian	English								
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38	<u><a href="#">Slovakia</a></u>	8/14/2007	From 01/01/2008	From 01/01/2008	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Corporate Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on agriculture and forestry enterprises;</td></tr> <tr><td></td><td>Tax on the value of a free (unoccupied, undeveloped) land plot;</td></tr> </table>	Income tax:	Corporate Income Tax;		Corporate Tax;		Personal Income Tax;		Tax on agriculture and forestry enterprises;		Tax on the value of a free (unoccupied, undeveloped) land plot;	11.8% / 30%; 21.5% in other cases	10%	10%	5%	Kazakh, English, Russian	English								
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41	<u><a href="#">Malaysia</a></u>	8/27/2010	From 01/01/2011	From 01/01/2012	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Corporate Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on the value of land entities;</td></tr> <tr><td></td><td>Tax on capital;</td></tr> </table>	Income tax:	Corporate Income Tax;		Corporate Tax;		Personal Income Tax;		Tax on the value of land entities;		Tax on capital;	10%	10%	10%	10%	Kazakh, Malaysian, Russian, English	English								
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42	<u><a href="#">Armenia</a></u>	12/28/2010	From 01/01/2012	From 01/01/2012	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Corporate Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on the value of land entities;</td></tr> <tr><td></td><td>Tax on capital;</td></tr> </table>	Income tax:	Corporate Income Tax;		Corporate Tax;		Personal Income Tax;		Tax on the value of land entities;		Tax on capital;	10%	10%	10%	5%	Kazakh, Armenian, Russian	Russian								
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43	<u><a href="#">Finland</a></u>	8/31/2010	From 01/01/2011	From 01/01/2011	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Capital gains tax;</td></tr> <tr><td></td><td>Tax on the value of land entities;</td></tr> <tr><td></td><td>Tax on capital or other financial instruments;</td></tr> </table>	Income tax:	Corporate Income Tax;		Personal Income Tax;		Capital gains tax;		Tax on the value of land entities;		Tax on capital or other financial instruments;	11.8% / 30%; 21.5% in other cases	10%	10%	5%	Kazakh, Finnish, Swedish, English, Russian	English								
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44	<u><a href="#">Kingdom of Spain</a></u>	8/18/2011	From 18/08/2011	From 18/08/2011	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Corporate Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on the value of land entities;</td></tr> <tr><td></td><td>Tax on capital;</td></tr> </table>	Income tax:	Corporate Income Tax;		Corporate Tax;		Personal Income Tax;		Tax on the value of land entities;		Tax on capital;	11.8% / 30%; 21.5% in other cases	10%	10%	5%	Kazakh, Spanish, English, Russian	All have equal force								
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45	<u><a href="#">United Arab Emirates</a></u>	11/27/2013	From 01/01/2014	From 01/01/2014	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Corporate Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on the value of land entities;</td></tr> </table>	Income tax:	Corporate Income Tax;		Corporate Tax;		Personal Income Tax;		Tax on the value of land entities;	5% / 10%	10%	10%	5%	Kazakh, Arabic, English, Russian	English										
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49	<u><a href="#">Ukraine</a></u>	8/18/2015	From 01/01/2016	From 01/01/2016	<table border="1"> <tr><td>Tax on income from entrepreneurial activity:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> </table>	Tax on income from entrepreneurial activity:	Corporate Income Tax;		Personal Income Tax;	11.8% / 70%; 21.5% in other cases	10%	10%	5%	Kazakh, Ukrainian, Russian, English	English														
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50	<u><a href="#">Kingdom of Saudi Arabia</a></u>	9/1/2016	From 01/01/2017	From 01/01/2017	<table border="1"> <tr><td>Zakat:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Income tax including mineral gas income tax;</td></tr> </table>	Zakat:	Corporate Income Tax;		Income tax including mineral gas income tax;	11.8%	10% / 50%	10%	5%	Kazakh, Russian, Arabic, English	English														
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51	<u><a href="#">Republic of Slovenia</a></u>	12/30/2016	From 01/01/2017	From 01/01/2017	<table border="1"> <tr><td>Tax on the value of land entities:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on property of legal entities and individuals;</td></tr> </table>	Tax on the value of land entities:	Corporate Income Tax;		Personal Income Tax;		Tax on property of legal entities and individuals;	11.8% / 25%; 21.5% in other cases	10%	10%	5%	Kazakh, Russian, Slovenian, English	English												
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52	<u><a href="#">Republic of Serbia</a></u>	11/24/2016	From 01/01/2017	From 01/01/2017	<table border="1"> <tr><td>Corporate Income Tax;</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on capital;</td></tr> </table>	Corporate Income Tax;	Corporate Income Tax;		Personal Income Tax;		Tax on capital;	11.8% / 25%; 21.5% in other cases	10%	10%	10%	Kazakh, Russian, Serbian, English	English												
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53	<u><a href="#">Uzbekistan</a></u>	12/29/2017	From 01/01/2018	From 01/01/2018	<table border="1"> <tr><td>Income tax:</td><td>Corporate Income Tax;</td></tr> <tr><td></td><td>Corporate Tax;</td></tr> <tr><td></td><td>Personal Income Tax;</td></tr> <tr><td></td><td>Tax on capital;</td></tr> <tr><td></td><td>Tax on property of legal entities and individuals;</td></tr> </table>	Income tax:	Corporate Income Tax;		Corporate Tax;		Personal Income Tax;		Tax on capital;		Tax on property of legal entities and individuals;	11.8% / 25%; 21.5% in other cases	10%	10%	5%	Kazakh, Russian, English	English								
Income tax:	Corporate Income Tax;																												
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