

Kazakhstan

A. Progress in the implementation of the minimum standard

Kazakhstan has 55 tax agreements in force as reported in its response to the Peer Review questionnaire. Twenty-three of those agreements comply with the minimum standard.

Kazakhstan signed the MLI in 2018 and deposited its instrument of ratification on 24 June 2020, listing its non-compliant agreements. The MLI entered into force for Kazakhstan on 1 October 2020. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Kazakhstan is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹⁰⁸

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Kazakhstan.

Summary of the jurisdiction response - Kazakhstan

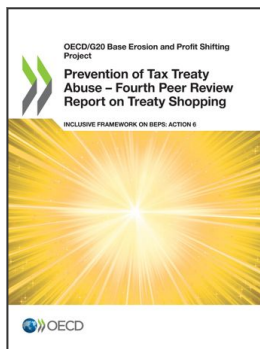
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	Yes MLI	PPT+LOB
2	Austria	No	No	
3	Azerbaijan*	No	No	
4	Belarus	No	No	
5	Belgium	Yes MLI		PPT
6	Bulgaria	No	Yes MLI	PPT
7	Canada	Yes MLI		PPT
8	China (People's Republic of)	No	Yes MLI	PPT
9	Croatia	No	Yes MLI	PPT
10	Czech Republic	No	No	
11	Estonia	No	Yes MLI	PPT
12	Finland	Yes MLI		PPT
13	France	Yes MLI		PPT
14	Georgia	No	No	
15	Germany	No	No	
16	Hungary	No	Yes MLI	PPT
17	India	Yes MLI		PPT+LOB
18	Iran*	No	No	
19	Ireland	Yes MLI		PPT
20	Italy	No	Yes MLI	PPT
21	Japan	Yes MLI		PPT
22	Korea	Yes MLI		PPT
23	Kyrgyzstan*	No	No	

¹⁰⁸ For its agreements listed under the MLI, Kazakhstan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Kazakhstan has also adopted the simplified LOB pursuant to Article 7(6) of the MLI.

24	Latvia	Yes MLI		PPT
25	Lithuania	Yes MLI		PPT
26	Luxembourg	Yes MLI		PPT
27	Malaysia	No	Yes MLI	PPT
28	Moldova*	No	No	
29	Mongolia	No	No	
30	Netherlands	Yes MLI		PPT
31	North Macedonia	No	Yes MLI	
32	Norway	No	No	
33	Pakistan	Yes MLI		PPT+LOB
34	Poland	Yes MLI		PPT
35	Qatar	No	No	PPT+LOB
36	Romania	No	Yes MLI	PPT
37	Russian Federation	Yes MLI		PPT+LOB
38	Saudi Arabia	Yes MLI		PPT
39	Serbia	Yes MLI		PPT
40	Singapore	Yes MLI		PPT
41	Slovak Republic	Yes MLI		PPT+LOB
42	Slovenia	Yes MLI		PPT
43	Spain	No	Yes MLI	PPT
44	Sweden	No	Yes MLI	PPT
45	Switzerland	No	No	
46	Tajikistan*	No	No	
47	Turkey	No	Yes MLI	PPT
48	Turkmenistan*	No	No	
49	Ukraine	Yes MLI		PPT
50	United Arab Emirates	Yes MLI		PPT
51	United Kingdom	Yes MLI		PPT
52	United States	No	No	
53	Uzbekistan*	No	No	
54	Viet Nam	No	No	

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Cyprus*	No



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Kazakhstan”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/47279cea-en>

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