

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. Thirty 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 indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Cyprus*.

Kazakhstan is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁸⁴

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	Yes MLI		PPT
7	Canada	Yes MLI		PPT
8	China (People's Republic of)	Yes MLI		PPT
9	Croatia	Yes MLI		PPT
10	Cyprus*	No	No	
11	Czechia	No	No	
12	Estonia	No	Yes MLI	PPT
13	Finland	Yes MLI		PPT
14	France	Yes MLI		PPT
15	Georgia	No	No	
16	Germany	No	No	
17	Hungary	Yes MLI		PPT
18	India	Yes MLI		PPT+LOB
19	Iran*	No	No	
20	Ireland	Yes MLI		PPT

⁸⁴ 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.

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



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