

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.

Kazakhstan signed the MLI in 2018 and deposited its instrument of ratification on 24 June 2020. The MLI will enter into force for Kazakhstan on 1 October 2020.

Kazakhstan is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁷⁹

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

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

Summary of the jurisdiction response - Kazakhstan

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Armenia	No	N/A	Yes	N/A	
2	Austria	No	N/A	Yes	N/A	
3	Azerbaijan*	No	N/A	Yes	N/A	
4	Belarus*	No	N/A	Yes	N/A	
5	Belgium	No	N/A	Yes	N/A	
6	Bulgaria	No	N/A	Yes	N/A	
7	Canada	No	N/A	Yes	N/A	
8	China (People's Republic of)	No	N/A	Yes	N/A	
9	Croatia	No	N/A	Yes	N/A	
10	Cyprus*	No	N/A	No	N/A	Partial compliance. The agreement has a PPT, but no compliant preamble
11	Czech Republic	No	N/A	Yes	N/A	
12	Estonia	No	N/A	Yes	N/A	
13	Finland	No	N/A	Yes	N/A	
14	France	No	N/A	Yes	N/A	
15	Georgia	No	N/A	Yes	N/A	
16	Germany	No	N/A	Yes	N/A	
17	Hungary	No	N/A	Yes	N/A	
18	India	No	N/A	Yes	N/A	

⁷⁹ 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 also opted for the simplified LOB pursuant to Article 7(6) of the MLI.

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



From:

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

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecbb8-en>

Please cite this chapter as:

OECD (2021), “Kazakhstan”, in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/ae5a6656-en>

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