



## **Republic of Kazakhstan**

### **Status of List of Reservations and Notifications**

This document contains the consolidated list of reservations and notifications made by Republic of Kazakhstan upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention, and subsequent to that deposit.

**Article 2 – Interpretation of Terms*****Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Republic of Kazakhstan wishes the following agreements to be covered by the Convention:

	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Конвенция между Правительством Республики Армения и Правительством Республики Казахстан об избежании двойного налогообложения и предотвращении уклонения от налогообложения в отношении налогов на доходы и на имущество	Armenia	Original	06-11-2006	19-01-2011
2	Convention between the Republic of Austria and the Republic of Kazakhstan with respect to Taxes on Income and on Capital	Austria	Original	10-09-2004	01-03-2006
3	Конвенция между Правительством Республики Азербайджан и Правительством Казахстанской Республики об избежании двойного налогообложения и предотвращении уклонения от налогообложения в отношении налогов на доходы и на имущество	Azerbaijan	Original	16-09-1996	07-05-1997
			Amending Instrument (a)	03-04-2017	27-04-2018 <sup>1</sup>
4	Соглашение между Правительством Республики Казахстан и Правительством Республики Беларусь об избежании двойного налогообложения и предотвращении уклонения от уплаты налогов в отношении налогов на доходы и имущество	Belarus	Original	11-04-1997	13-12-1997
			Amending Instrument (a)	16-03-2016	02-05-2018 <sup>2</sup>
5	Convention between the Kingdom of Belgium and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on	Belgium	Original	16-04-1998	13-04-2000

<sup>1</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "N/A".

<sup>2</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "N/A".

	Capital				
6	Convention between the Government of the Republic of Bulgaria and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Bulgaria	Original	13-11-1997	24-07-1998
7	Convention between the Government of the Republic of Kazakhstan and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	25-09-1996	30-03-1998
8	Agreement between the Government of the People's Republic of China and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	People's Republic of China	Original	12-09-2001	27-07-2003 <sup>3</sup>
9	Agreement between the Government of the Republic of Kazakhstan and the Government of the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Croatia	Original	29-09-2017	22-02-2019 <sup>4</sup>
10	Convention between the Czech Republic and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	09-04-1998	29-10-1999
			Amending Instrument (a)	24-11-2014	28-06-2016
11	Convention between the Republic of Estonia and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Estonia	Original	01-03-1999	19-07-2000
12	Agreement between the Government of the Republic of Finland and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and	Finland	Original	24-03-2009	05-08-2010

<sup>3</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "27-03 -2003".

<sup>4</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "N/A".

	the Prevention of Fiscal Evasion with respect to Taxes on Income				
13	Convention between the Government of the French Republic and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion and Fraud with respect to Taxes on Income and on Capital	France	Original	03-02-1998	01-07-2000
14	Конвенция между Правительством Республики Казахстан и Правительством Грузии об избежании двойного налогообложения и предотвращении уклонения от налогообложения в отношении налогов на доходы и на капитал	Georgia	Original	11-11-1997	05-07-2000
15	Agreement between the Federal Republic of Germany and the Republic of Kazakhstan for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Germany	Original	26-11-1997	21-12-1998
16	Convention between the Republic of Hungary and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Hungary	Original	07-12-1994	03-03-1996
17	Convention between the Government of the Republic of India and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	India	Original	09-12-1996	02-10-1997
			Amending Instrument (a)	06-01-2017	12-03-2018 <sup>5</sup>
18	Agreement between the Government of the Republic of Kazakhstan and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	Iran	Original	15-01-1996	03-04-1999
19	Convention between the Government of Ireland and the Government of the Republic of	Ireland	Original	26-04-2017	29-12-2017 <sup>6</sup>

<sup>5</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "N/A".

<sup>6</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "N/A".

	Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income				
20	Convention between the Government of the Republic of Italy and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Italy	Original	22-09-1994	26-02-1997
21	Convention between Japan and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	19-12-2008	30-12-2009
22	Convention between the Government of the Republic of Korea and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea	Original	18-10-1997	09-04-1999
23	Соглашение между Республикой Казахстан и Кыргызской Республикой об избежании двойного налогообложения и предотвращении уклонения от налогообложения в отношении налогов на доход и на капитал	Kyrgyzstan	Original	08-04-1997	31-03-1998
24	Convention between the Republic of Kazakhstan and the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Latvia	Original	06-09-2001	02-12-2002
25	Convention between the Republic of Lithuania and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Lithuania	Original	07-03-1997	11-12-1997
26	Convention between the Government of the Grand Duchy of Luxembourg and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	26-06-2008	11-12-2013
			Amending Instrument (a)	03-05-2012	11-12-2013

27	Agreement between the Government of the Republic of Macedonia and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Macedonia (FYR)	Original	02-07-2012	27-04-2015
28	Agreement between the Government of the Republic of Kazakhstan and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	26-06-2006	27-05-2010
29	Convention between the Republic of Moldova and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Moldova	Original	15-07-1999	25-02-2002
30	Agreement between the Government of the Republic of Kazakhstan and the Government of Mongolia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Mongolia	Original	12-03-1998	02-12-1999
31	Convention between the Kingdom of the Netherlands and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Netherlands	Original	24-04-1996	02-05-1997
32	Convention between the Kingdom of Norway and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Norway	Original	03-04-2001	24-01-2006
33	Convention between the Government of the Islamic Republic of Pakistan and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	23-08-1995	29-01-1997
34	Convention between the	Poland	Original	21-09-1994	13-05-1995

	Government of the Republic of Poland and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital  Конвенция между Правительством Республики Казахстан и Правительством Республики Польша об устранении двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и капитал				
35	Agreement between the Government of the Republic of Kazakhstan and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Qatar	Original	19-01-2014	05-04-2015 <sup>7</sup>
36	Convention between the Government of the Republic of Kazakhstan and the Government of Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Romania	Original	21-09-1998	21-04-2000
37	The Convention between the Government of the Republic of Kazakhstan and the Government of the Russian Federation for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with regard to Taxes on Income and Capital	Russia	Original	18-10-1996	29-07-1997
38	Convention between the Government of the Kingdom of Saudi Arabia and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income	Saudi Arabia	Original	07-06-2011	01-09-2016
39	Convention between the Government of the Republic of Serbia and the Government of the Republic of Kazakhstan for the	Serbia	Original	28-08-2015	24-11-2016

<sup>7</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "N/A".

	Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital				
40	Agreement between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	19-09-2006	14-08-2007
			Amending Instrument (a)	09-04-2013	12-09-2014
41	Convention between the Slovak Republic and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovak Republic	Original	21-03-2007	28-07-2010
42	Convention between the Government of the Republic of Slovenia and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovenia	Original	10-03-2016	30-12-2016
43	Convention between the Government of the Republic of Kazakhstan and the Government of the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Spain	Original	02-07-2009	18-08-2011
44	Convention between the Government of the Kingdom of Sweden and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sweden	Original	19-03-1997	02-10-1998
45	Convention between the Swiss Federal Council and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Switzerland	Original	21-10-1999	24-11-2000
			Amending Instrument (a)	03-09-2010	26-02-2014
			Amending Instrument (b)	10-07-2014	N/A
46	Соглашение между Республикой Казахстан и Республикой Таджикистан об избежании двойного налогообложения и предотвращении уклонения от	Tajikistan	Original	16-12-1999	07-11-2000



	уплаты налогов на доходы и имущество (капитал)				
47	Agreement between the Government of the Republic of Kazakhstan and the Government of the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income	Turkey	Original	15-08-1995	18-11-1996
48	Конвенция между Правительством Республики Казахстан и Правительством Туркменистана об избежании двойного налогообложения и предотвращении уклонения от налогообложения в отношении налогов на доходы и на капитал	Turkmenistan	Original	27-02-1997	10-03-2000
49	Конвенция между Правительством Республики Казахстан и Правительством Украины об избежании двойного налогообложения и предотвращении налоговых уклонений относительно налогов на доходы	Ukraine	Original	09-07-1996	07-04-1997 <sup>8</sup>
50	Convention between the Government of the United Arab Emirates and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	22-12-2008	27-11-2013
51	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United Kingdom	Original	21-03-1994	15-07-1996
			Amending Instrument (a)	18-09-1997	02-11-1998
52	Convention between the Government of the Republic of Kazakhstan and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	United States	Original	24-10-1993	30-12-1996
			Amending Instrument (a)	15-08-1994	30-12-1996
			Amending Instrument (b)	07-09-1994	30-12-1996
			Amending Instrument (c)	10-07-1995	30-12-1996
53	Соглашение между	Uzbekistan	Original	12-06-1996	07-04-1997

<sup>8</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "03-05 -1997".

	Правительством Республики Казахстан и Правительством Республики Узбекистан об избежании двойного налогообложения доходов и имущества		Amending Instrument (a)	23-03-2017	10-10-2018 <sup>9</sup>
54	Agreement between the Government of the Republic of Kazakhstan and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	Original	31-10-2011	18-06-2015

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<sup>9</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the date of entry into force formerly notified as "N/A".

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Republic of Kazakhstan reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

**Article 4 – Dual Resident Entities*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 4(4) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 4(3)
2	Austria	Article 4(3)
3	Azerbaijan	Article 4(3)
4	Belarus	Article 4(3)
5	Belgium	Article 4(3)
6	Bulgaria	Article 4(3)
7	Canada	Articles 4(3) and 4(4)
8	People's Republic of China	Article 4(3)
9	Croatia	Article 4(3)
10	Czech Republic	Article 4(3)
11	Estonia	Article 4(3)
12	Finland	Article 4(3)
13	France	Article 4(3)
14	Georgia	Article 4(3)
15	Germany	Article 4(3)
16	Hungary	Article 4(3)
17	India	Article 4(3)
18	Iran	Article 4(3)
19	Ireland	Article 4(3)
20	Italy	Article 4(3)
21	Japan	Article 4(3)
22	Korea	Article 4(3)
23	Kyrgyzstan	Article 4(3)
24	Latvia	Article 4(3)
25	Lithuania	Article 4(3)
26	Luxembourg	Article 4(3)
27	Macedonia (FYR)	Article 4(3)
28	Malaysia	Article 4(3)
29	Moldova	Article 4(3)
30	Mongolia	Article 4(3)
31	Netherlands	Article 4(3)
32	Norway	Article 4(3)
33	Pakistan	Article 4(3)
34	Poland	Article 4(3)
35	Qatar	Article 4(3)
36	Romania	Article 4(3)
37	Russia	Article 4(3)
38	Saudi Arabia	Article 4(3)
39	Serbia	Article 4(3)
40	Singapore	Article 4(3)
41	Slovak Republic	Article 4(3)
42	Slovenia	Article 4(3)

43	Spain	Article 4(3)
44	Sweden	Article 4(3)
45	Switzerland	Article 4(3)
46	Tajikistan	Article 4(3)
47	Turkey	Article 4(3)
48	Turkmenistan	Article 4(3)
49	Ukraine	Article 4(3)
50	United Arab Emirates	Article 4(3)
51	United Kingdom	Article 4(3)
52	United States	Articles 4(3) and 4(4)
53	Uzbekistan	Article 4(3)
54	Vietnam	Article 4(3)

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Pursuant to Article 5(8) of the Convention, Republic of Kazakhstan reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

**Article 6 – Purpose of a Covered Tax Agreement*****Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, Republic of Kazakhstan considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	The Republic of Armenia	<The Government of the Republic of Kazakhstan and the Government of the Republic of Armenia,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
3	Republic of Azerbaijan	<The Government of the Republic of Kazakhstan and the Government of Azerbaijan desiring to develop and enhance economic, scientific, technical and cultural relations between both States and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
4	Republic of Belarus	<The Government of the Republic of Kazakhstan and the Government of the Republic of Belarus> wishing to enter into an Agreement on the avoidance of double taxation and prevention of fiscal evasion with regard to taxes on income and assets <and confirming their desire to develop and strengthen mutual economic relations have agreed as follows:>
5	The Kingdom of Belgium	<The Government of the Republic of Kazakhstan and the Government of the Kingdom of Belgium,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
6	Republic of Bulgaria	<The Government of the Republic of Kazakhstan and the Government of the Republic of Bulgaria,> Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <in confirming their endeavour to the development and deepening of mutual economic relations, have agreed as follows:>
7	Canada	<The Government of the Republic of Kazakhstan and the Government of Canada confirming their desire to develop and strengthen the economic, scientific, technical and cultural co-operation between both States and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
8	People's Republic of China	<The Government of the Republic of Kazakhstan and the Government of the People's Republic of China,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income, <have agreed as follows:>
9	Republic of Croatia	<The Government of the Republic of Kazakhstan and the Government of Croatia,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
11	Republic of Estonia	<Republic of Kazakhstan and Republic of Estonia,> desiring to conclude a Convention for the avoidance of double taxation and the prevention

		of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
12	Republic of Finland	<The Government of the Republic of Kazakhstan and the Government of the Republic of Finland,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
14	Georgia	<The Government of the Republic of Kazakhstan and the Government of Georgia desiring to enhance and develop economic, scientific, technical and cultural relations between both States and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <have agreed as follows:>
16	Hungary	<Republic of Kazakhstan and Republic of Hungary desiring to enhance and develop economic, scientific, technical and cultural relations between both States and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
17	Republic of India	<The Government of the Republic of Kazakhstan and the Government of the Republic of India,> desiring to conclude a Convention for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
18	The Islamic Republic of Iran	<The Government of the Republic of Kazakhstan and the Government of the Islamic Republic of Iran,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
19	Ireland	<The Government of the Republic of Kazakhstan and the Government of Ireland,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows>
20	Republic of Italy	<The Government of the Republic of Kazakhstan and the Government of the Republic of Italy, confirming their desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States> and desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion, <have agreed as follows:>
21	Japan	<Republic of Kazakhstan and Japan> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
22	Republic of Korea	<The Government of the Republic of Kazakhstan and the Government of the Republic of Korea,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, <have agreed as follows:>
23	Republic of Kyrgyzstan	<Republic of Kazakhstan and Republic of Kyrgyzstan desiring to enhance and develop economic, scientific, technical and cultural relations between both States and> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
24	Republic of Latvia	<Republic of Kazakhstan and Republic of Latvia,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of



		fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
25	Republic of Lithuania	<Republic of Kazakhstan and Republic of Lithuania,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
27	Republic of Macedonia	<The Government of the Republic of Kazakhstan and the Government of the Republic of Macedonia,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
28	Malaysia	<The Government of the Republic of Kazakhstan and the Government of Malaysia,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
29	Republic of Moldova	<Republic of Kazakhstan and Republic of Moldova desiring to enhance and develop economic, scientific, technical and cultural relations between both States and> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
30	Mongolia	<The Government of the Republic of Kazakhstan and the Government of Mongolia,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
31	The Kingdom of Netherlands	<The Government of the Republic of Kazakhstan and the Government of the Kingdom of Netherlands,> desiring that a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States, <have agreed as follows:>
32	The Kingdom of Norway	<The Government of the Republic of Kazakhstan and the Government of Kingdom of Norway confirming their desire to develop and strengthen the economic, scientific, technical and cultural co-operation between both States and,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
33	The Islamic Republic of Pakistan	<The Government of the Republic of Kazakhstan and the Government of the Islamic Republic of Pakistan> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
34	Republic of Poland	<The Government of the Republic of Kazakhstan and the Government of the Republic Poland desiring to enhance and develop economic, scientific, technical and cultural relations between both States and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
35	The State of Qatar	<The Government of the Republic of Kazakhstan and the Government of the State of Qatar,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,<have agreed as follows:>
36	Romania	<The Government of the Republic of Kazakhstan and the Government of Romania, desiring to enhance and develop economic, scientific, technical and cultural relations between both States and> desiring to conclude a Convention for the avoidance of double taxation with

		respect to taxes on income and on capital, <have agreed as follows:>
38	The Kingdom of Saudi Arabia	<The Government of the Republic of Kazakhstan and the Government of the Kingdom of Saudi Arabia,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income, <have agreed as follows:>
39	Republic of Serbia	<The Government of the Republic of Kazakhstan and the Government of the Republic of Serbia,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
40	Republic of Singapore	<The Government of the Republic of Kazakhstan and the Government of the Republic of Singapore,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows>
41	Slovak Republic	<Republic of Kazakhstan and Slovak Republic,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
42	Republic of Slovenia	<The Government of the Republic of Kazakhstan and the Government of the Republic of Slovenia,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
43	The Kingdom of Spain	<The Government of the Republic of Kazakhstan and the Government of the Kingdom of Spain> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
44	The Kingdom of Sweden	<The Government of the Republic of Kazakhstan and the Government of the Kingdom of Sweden,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
45	The Swiss Confederation	<The Government of the Republic of Kazakhstan and Swiss Federal Council> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <have agreed as follows:>
46	Republic of Tajikistan	<Republic of Kazakhstan and Republic of Tajikistan desiring to develop and enhance economic, scientific, technical and cultural cooperation between both States and> in order to eliminate double taxation with respect to taxes on income and on property (capital), <have decided to conclude this Agreement and have agreed as follows:>
47	Republic of Turkey	<The Government of the Republic of Kazakhstan and the Government of the Republic of Turkey> desiring to conclude an Agreement of the avoidance of double taxation with respect to taxes on income <and with a view to promote economic cooperation between the two countries, have agreed as follows:>
48	Turkmenistan	<The Government of the Republic of Kazakhstan and the Government of Turkmenistan desiring to enhance and develop economic, scientific, technical and cultural relations between both States and> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
49	Ukraine	<The Government of the Republic of Kazakhstan and the Government of Ukraine,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to

		taxes on income <and confirming their desire to develop and strengthen mutual economic relations have agreed as follows:>
50	The United Arab Emirates	<The Government of the Republic of Kazakhstan and the Government of the United Arab Emirates desiring to promote and strengthen the economic relations> by concluding Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
51	The United Kingdom of Great Britain and Northern Ireland	<The Government of the Republic of Kazakhstan and the Government of the United Kingdom of Great Britain and Northern Ireland,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains; <have agreed as follows:>
52	The United States of America	<The Government of the Republic of Kazakhstan and the Government of the United States of America, confirming their desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States,> and desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital, <have agreed as follows:>
54	The Socialist Republic of Vietnam	<The Government of the Republic of Kazakhstan and the Government of the Socialist Republic of Vietnam confirming their desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States> and desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>

Pursuant to Article 29(6) of the Convention, and pursuant to Article 6(5) of the Convention, Republic of Kazakhstan considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2) of the Convention. The text of the relevant preambular paragraph is identified below. The additional notification was received and communicated by the Depositary on the dates as indicated below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text	Date of Receipt / Communication
10	Czech Republic	<The Czech Republic and the Republic of Kazakhstan> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <have agreed as follows>	Receipt: 26-11-2020 Communication: 26-11-2020
13	Republic of France	<Le Gouvernement de la République du Kazakhstan et le Gouvernement de la République française,> Désireux de conclure une convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune, <Sont convenus des dispositions suivantes:>	Receipt: 26-11-2020 Communication: 26-11-2020
15	Germany	<The Republic of Kazakhstan and the Federal Republic of Germany>, confirming their desire to develop and strengthen the	Receipt: 26-11-2020 Communication: 26-11-2020

		economic relations by removing tax obstacles,<Have agreed as follows: >	
26	Luxembourg	<The Government of the Republic of Kazakhstan and the Government of the Grand Duchy of Luxembourg> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows: >	Receipt: 26-11-2020 Communication: 26-11-2020
37	The Russia Federation	<руководствуясь стремлением укреплять и развивать экономические, научные, технические и культурные связи между обоими государствами и> желая заключить Конвенцию об устранении двойного налогообложения и предотвращении уклонения от уплаты налогов на доход и капитал, (unofficial translation: <desiring to enhance and develop the economic, scientific, technical and cultural co-operation between both States and> desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,	Receipt: 26-11-2020 Communication: 26-11-2020
53	Republic of Uzbekistan	<Правительство Республики Казахстан и Правительство Республики Узбекистан,> Желая заключить Соглашение об избежании двойного налогообложения доходов и имущества, <и в целях содействия дальнейшему развитию двустороннего экономического сотрудничества, Согласились о нижеследующем:> (unofficial translation: <The Government of the Republic of Uzbekistan and the Government of the Republic of Kazakhstan,> Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <and with the aim of promoting the further development of bilateral economic co-operation, Have agreed as follows:>	Receipt: 26-11-2020 Communication: 26-11-2020

## Article 7 – Prevention of Treaty Abuse

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(c) of the Convention, Republic of Kazakhstan hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Republic of Kazakhstan considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Belarus	Articles 11(8) and 12(7)
5	Belgium	Articles 11(8) and 12(7)
6	Bulgaria	Articles 11(8) and 12(8)
7	Canada	Articles 11(8) and 12(7)
12	Finland	Articles 11(8) and 12(7)
13	France	Articles 11(8) and 12(8)
14	Georgia	Articles 11(8) and 12(7)
16	Hungary	Articles 11(8) and 12(7)
19	Ireland	Article 29
20	Italy	Article 29
23	Kyrgyzstan	Articles 11(8) and 12(7)
24	Latvia	Article 28
25	Lithuania	Article 28
26	Luxembourg	Articles 11(9) and 12(7)
28	Malaysia	Articles 11(8) and 12(7)
29	Moldova	Articles 11(8) and 12(7)
30	Mongolia	Articles 11(8) and 12(7)
31	Netherlands	Article XI(2) Protocol
32	Norway	Articles 11(8) and 12(9)
33	Pakistan	Articles 11(8) and 12(7)
34	Poland	Articles 11(7) and 12(6) <sup>10</sup>
36	Romania	Articles 11(8) and 12(7)
38	Saudi Arabia	Article 28
39	Serbia	Articles 10(7), 11(8), 12(7) and 13(7)
40	Singapore	Articles 11(8) and 12(7)
44	Sweden	Articles 27(2) and 27(3) <sup>11</sup>
46	Tajikistan	Articles 11(8) and 12(7)
47	Turkey	Article 27
48	Turkmenistan	Articles 11(8) and 12(7)
49	Ukraine	Articles 11(7) and 12(6)
50	United Arab Emirates	Articles 11(7) and 12(7)
51	United Kingdom	Articles 11(9), 12(8), 21(3) and 23(2) <sup>12</sup>
53	Uzbekistan	Articles 11(8) and 12(7)

<sup>10</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as “Articles 11(7) and 12(7)”.

<sup>11</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as “Articles 27(2), 27(3) and 27(4)”.

<sup>12</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as “Articles 11(9), 12(8), 21 and 23(2)”.

Pursuant to Article 29(6) of the Convention, and pursuant to Article 7(17)(a) of the Convention, Republic of Kazakhstan considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below. The additional notification was received and communicated by the Depositary on the dates as indicated below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision	Date of Receipt / Communication
1	Armenia	Articles 11(8) and 12(7)	Receipt: 26-11-2020 Communication: 26-11-2020
3	Azerbaijan	Articles 11(8) and 12(7)	Receipt: 26-11-2020 Communication: 26-11-2020
11	Estonia	Article 27	Receipt: 26-11-2020 Communication: 26-11-2020
15	Germany	Article 28(2)	Receipt: 26-11-2020 Communication: 26-11-2020
17	India	Article 28A(2)	Receipt: 26-11-2020 Communication: 26-11-2020
37	Russia	Articles 11(9) and 12(7)	Receipt: 26-11-2020 Communication: 26-11-2020
43	Spain	Protocol III(iii)	Receipt: 26-11-2020 Communication: 26-11-2020

Pursuant to Article 7(17)(c) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
44	Sweden	Articles 27(1) and 27(4)
52	United States	Article 21

## Article 8 – Dividend Transfer Transactions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Austria	Article 10(2)(a)
5	Belgium	Article 10(2)(a)
7	Canada	Article 10(2)(a)
9	Croatia	Article 10(2)(a)
11	Estonia	Article 10(2)(a)
12	Finland	Article 10(2)(a)
13	France	Article 10(2)(a)
15	Germany	Article 10(2)(a)
16	Hungary	Article 10(2)(a)
18	Iran	Article 10(2)(a)
19	Ireland	Article 10(2)(a)
20	Italy	Article 10(2)(a)
21	Japan	Article 10(2)(a)
22	Korea	Article 10(2)(a)
24	Latvia	Article 10(2)(a)
25	Lithuania	Article 10(2)(a)
26	Luxembourg	Article 10(2)(a)
27	Macedonia (FYR)	Article 10(2)(a)
29	Moldova	Article 10(2)(a)
31	Netherlands	Article 10(2)(a) and Protocol VII(1) <sup>13</sup>
32	Norway	Article 10(2)(a)
33	Pakistan	Article 10(2)(a)
34	Poland	Article 10(2)(a)
35	Qatar	Article 10(2)(a)
39	Serbia	Article 10(2)(1)
40	Singapore	Article 10(2)(a)
41	Slovak Republic	Article 10(2)(a)
42	Slovenia	Article 10(2)(a)
43	Spain	Article 10(2)(a)
44	Sweden	Article 10(2)(a)
45	Switzerland	Article 10(2)(a)
46	Tajikistan	Article 10(2)(a)
49	Ukraine	Article 10(2)(a)
50	United Arab Emirates	Article 10(2)
51	United Kingdom	Article 10(2)(a)
52	United States	Article 10(2)(a)
54	Vietnam	Article 10(2)(a)

<sup>13</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as “Article 10(2)(a)”.

## Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

### *Notification of Choice of Optional Provisions*

Pursuant to Article 9(8) of the Convention, Republic of Kazakhstan hereby chooses to apply Article 9(4).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 9(7) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 13(2)
5	Belgium	Article 13(2)
6	Bulgaria	Article 13(2)
7	Canada	Article 13(2)
9	Croatia	Article 13(4)
10	Czech Republic	Article 13(2)
11	Estonia	Article 13(1)
12	Finland	Article 13(2)
13	France	Article 13(1)(b)
14	Georgia	Article 13(2)
15	Germany	Article 13(2)
17	India	Article 13(4)
18	Iran	Article 13(4)
19	Ireland	Article 13(4)(a), Article 13(4)(b)
21	Japan	Article 13(2)
22	Korea	Article 13(2)
23	Kyrgyzstan	Article 13(2)
24	Latvia	Article 13(1)
25	Lithuania	Article 13(1)
26	Luxembourg	Article 13(4)
27	Macedonia (FYR)	Article 13(4)
28	Malaysia	Article 14(2)
29	Moldova	Article 13(2)
31	Netherlands	Article 13(2)
32	Norway	Article 13(2)
33	Pakistan	Article 13(2)
34	Poland	Article 13(2)
36	Romania	Article 14(1)
37	Russia	Article 13(1)
39	Serbia	Article 14(4)
40	Singapore	Article 13(2)
41	Slovak Republic	Article 13(2)
42	Slovenia	Article 13(4)
43	Spain	Article 13(4)
44	Sweden	Article 13(2)
46	Tajikistan	Article 13(2)
48	Turkmenistan	Article 14(2)



49	Ukraine	Article 13(2)
50	United Arab Emirates	Article 13(2)
51	United Kingdom	Article 13(2)
52	United States	Article 13(2)
54	Vietnam	Article 14(2) <sup>14</sup>

Pursuant to Article 29(6) of the Convention, and pursuant to Article 9(7) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below. The additional notification was received and communicated by the Depositary on the dates as indicated below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision	Date of Receipt / Communication
8	People's Republic of China	Article 13(4)	Receipt: 26-11-2020 Communication: 26-11-2020
45	Switzerland	Article 13(2)	Receipt: 26-11-2020 Communication: 26-11-2020

<sup>14</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as "Article 13(2)".

**Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

***Reservation***

Pursuant to Article 11(3)(a) of the Convention, Republic of Kazakhstan reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

## Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 5(5)
2	Austria	Article 5(5)
3	Azerbaijan	Article 5(5)
4	Belarus	Article 5(5)
5	Belgium	Article 5(5)
6	Bulgaria	Article 5(5)
7	Canada	Article 5(5)
8	People's Republic of China	Article 5(5)
9	Croatia	Article 5(5)
10	Czech Republic	Article 5(5)
11	Estonia	Article 5(5)
12	Finland	Article 5(5)
13	France	Article 5(5)
14	Georgia	Article 5(5)(a) <sup>15</sup>
15	Germany	Article 5(5)
16	Hungary	Article 5(5)
17	India	Article 5(5)
18	Iran	Article 5(5)
19	Ireland	Article 5(5)
20	Italy	Article 5(4)
21	Japan	Article 5(5)
22	Korea	Article 5(5)
23	Kyrgyzstan	Article 5(4)
24	Latvia	Article 5(5)
25	Lithuania	Article 5(5)
26	Luxembourg	Article 5(5)(a)
27	Macedonia (FYR)	Article 5(5)
28	Malaysia	Article 5(5)
29	Moldova	Article 5(5)
30	Mongolia	Article 5(5)
31	Netherlands	Article 5(5)
32	Norway	Article 5(5)
33	Pakistan	Article 5(5)
34	Poland	Article 5(5)
35	Qatar	Article 5(4)
36	Romania	Article 5(5)
37	Russia	Article 5(5)
38	Saudi Arabia	Article 5(5)(a)
39	Serbia	Article 5(5)

<sup>15</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as "Article 5(5)".

40	Singapore	Article 5(5)
41	Slovak Republic	Article 5(5)
42	Slovenia	Article 5(5)
43	Spain	Article 5(5)
44	Sweden	Article 5(4)
45	Switzerland	Article 5(5)
46	Tajikistan	Article 5(5)
47	Turkey	Article 5(4)
48	Turkmenistan	Article 5(5)(a) <sup>16</sup>
49	Ukraine	Article 5(5)
50	United Arab Emirates	Article 5(5)(a)
51	United Kingdom	Article 5(5)
52	United States	Article 5(5)
53	Uzbekistan	Article 5(5)
54	Vietnam	Article 5(5)(a)

Pursuant to Article 12(6) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 5(6)
2	Austria	Article 5(6)
3	Azerbaijan	Article 5(6)
4	Belarus	Article 5(6)
5	Belgium	Article 5(6)
6	Bulgaria	Article 5(6)
7	Canada	Article 5(6)
8	People's Republic of China	Article 5(6)
9	Croatia	Article 5(6)
10	Czech Republic	Article 5(6)
11	Estonia	Article 5(6)
12	Finland	Article 5(6)
13	France	Article 5(6)
14	Georgia	Article 5(6)
15	Germany	Article 5(6)
16	Hungary	Article 5(6)
17	India	Article 5(7)
18	Iran	Article 5(6)
19	Ireland	Article 5(6)(a)
20	Italy	Article 5(5)
21	Japan	Article 5(6)
22	Korea	Article 5(6)
23	Kyrgyzstan	Article 5(5)
24	Latvia	Article 5(6)
25	Lithuania	Article 5(6)
26	Luxembourg	Article 5(6)
27	Macedonia (FYR)	Article 5(6)
28	Malaysia	Article 5(6) <sup>17</sup>

<sup>16</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as "Article 5(5)".

<sup>17</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as "Article 5(5)".

29	Moldova	Article 5(6)
30	Mongolia	Article 5(7) <sup>18</sup>
31	Netherlands	Article 5(6)
32	Norway	Article 5(6)
33	Pakistan	Article 5(6)
34	Poland	Article 5(6)
35	Qatar	Article 5(6)
36	Romania	Article 5(7)
37	Russia	Article 5(6)
38	Saudi Arabia	Article 5(6)
39	Serbia	Article 5(6)
40	Singapore	Article 5(6)
41	Slovak Republic	Article 5(6)
42	Slovenia	Article 5(6)
43	Spain	Article 5(6)
44	Sweden	Article 5(5)
45	Switzerland	Article 5(6)
46	Tajikistan	Article 5(6)
47	Turkey	Article 5(5)
48	Turkmenistan	Article 5(7)
49	Ukraine	Article 5(6)
50	United Arab Emirates	Article 5(6)
51	United Kingdom	Article 5(6)
52	United States	Article 5(6)
53	Uzbekistan	Article 5(6)
54	Vietnam	Article 5(7) <sup>19</sup>

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<sup>18</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as "Article 5(6)".

<sup>19</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as "Article 5(6)".

## Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, Republic of Kazakhstan hereby chooses to apply Option A under Article 13(1).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 13(7) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 5(4)
2	Austria	Article 5(4)
3	Azerbaijan	Article 5(4)
4	Belarus	Article 5(4)
5	Belgium	Article 5(4)
6	Bulgaria	Article 5(4)
7	Canada	Article 5(4)
8	People's Republic of China	Article 5(4)
9	Croatia	Article 5(4)
10	Czech Republic	Article 5(4)
11	Estonia	Article 5(4)
12	Finland	Article 5(4)
13	France	Article 5(4)
14	Georgia	Article 5(4)
15	Germany	Article 5(4)
16	Hungary	Article 5(4)
17	India	Article 5(4)
18	Iran	Article 5(4)
19	Ireland	Article 5(4)
20	Italy	Article 5(3)
21	Japan	Article 5(4)
22	Korea	Article 5(4)
23	Kyrgyzstan	Article 5(3)
24	Latvia	Article 5(4)
25	Lithuania	Article 5(4)
26	Luxembourg	Article 5(4)
27	Macedonia (FYR)	Article 5(4)
28	Malaysia	Article 5(4)
29	Moldova	Article 5(4)
30	Mongolia	Article 5(4)
31	Netherlands	Article 5(4) and Protocol II <sup>20</sup>
32	Norway	Article 5(4)
33	Pakistan	Article 5(4)
34	Poland	Article 5(4)
35	Qatar	Article 5(3)

<sup>20</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the provision formerly notified as "Article 5(4)".

36	Romania	Article 5(4)
37	Russia	Article 5(4)
38	Saudi Arabia	Article 5(4)
39	Serbia	Article 5(4)
40	Singapore	Article 5(4)
41	Slovak Republic	Article 5(4)
42	Slovenia	Article 5(4)
43	Spain	Article 5(4)
44	Sweden	Article 5(3)
45	Switzerland	Article 5(4)
46	Tajikistan	Article 5(4)
47	Turkey	Article 5(3)
48	Turkmenistan	Article 5(4)
49	Ukraine	Article 5(4)
50	United Arab Emirates	Article 5(4)
51	United Kingdom	Article 5(4)
52	United States	Article 5(4)
53	Uzbekistan	Article 5(4)
54	Vietnam	Article 5(4)

**Article 14 – Splitting-up of Contracts*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 29(6) of the Convention, and pursuant to Article 14(4) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below. The additional notification was received and communicated by the Depositary on the dates as indicated below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision	Date of Receipt / Communication
10	Czech Republic	Articles 5(3)(a) and 5(3) 2nd sentence	Receipt: 26-11-2020 Communication: 26-11-2020
19	Ireland	Articles 5(3)(a), 5(3) 2nd sentence and 22(3)	Receipt: 26-11-2020 Communication: 26-11-2020
24	Latvia	Article 21(3)	Receipt: 26-11-2020 Communication: 26-11-2020
25	Lithuania	Article 21(3)	Receipt: 26-11-2020 Communication: 26-11-2020
31	Netherlands	Article 25(3)	Receipt: 26-11-2020 Communication: 26-11-2020
32	Norway	Article 21(3)	Receipt: 26-11-2020 Communication: 26-11-2020
39	Serbia	Articles 5(3)(1) and 5(3) 2nd and 3rd sentences	Receipt: 26-11-2020 Communication: 26-11-2020



**Article 16 – Mutual Agreement Procedure*****Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 29(6) of the Convention, and pursuant to Article 16(6)(a) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below. The additional notification was received and communicated by the Depositary on the dates as indicated below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision	Date of Receipt / Communication
1	Armenia	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
2	Austria	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
3	Azerbaijan	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
4	Belarus	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
5	Belgium	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
6	Bulgaria	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
7	Canada	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
8	People's Republic of China	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
9	Croatia	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
10	Czech Republic	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
11	Estonia	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
12	Finland	Article 23(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
13	France	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
14	Georgia	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
15	Germany	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
16	Hungary	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
17	India	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
18	Iran	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
19	Ireland	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020

20	Italy	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
21	Japan	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
22	Korea	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
23	Kyrgyzstan	Article 25(1)	Receipt: 26-11-2020 Communication: 26-11-2020
24	Latvia	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
25	Lithuania	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
26	Luxembourg	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
27	Macedonia (FYR)	Article 23(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
28	Malaysia	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
29	Moldova	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
30	Mongolia	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
31	Netherlands	Article 27(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
32	Norway	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
33	Pakistan	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
34	Poland	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
35	Qatar	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
36	Romania	Article 27(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
37	Russia	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
38	Saudi Arabia	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
39	Serbia	Article 27(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
40	Singapore	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
41	Slovak Republic	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
42	Slovenia	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
43	Spain	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
44	Sweden	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
45	Switzerland	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020

46	Tajikistan	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
47	Turkey	Article 24(1)	Receipt: 26-11-2020 Communication: 26-11-2020
48	Turkmenistan	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
49	Ukraine	Article 24(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
50	United Arab Emirates	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
51	United Kingdom	Article 26(1)	Receipt: 26-11-2020 Communication: 26-11-2020
52	United States	Article 25(1)	Receipt: 26-11-2020 Communication: 26-11-2020
53	Uzbekistan	Article 25(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020
54	Vietnam	Article 26(1), first sentence	Receipt: 26-11-2020 Communication: 26-11-2020

Pursuant to Article 16(6)(b)(i) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Canada	Article 25(1), second sentence
18	Iran	Article 25(1), second sentence
20	Italy	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 24(1), second sentence
2	Austria	Article 25(1), second sentence
3	Azerbaijan	Article 25(1), second sentence
4	Belarus	Article 25(1), second sentence
5	Belgium	Article 25(1), second sentence
6	Bulgaria	Article 25(1), second sentence
8	People's Republic of China	Article 25(1), second sentence
9	Croatia	Article 24(1), second sentence
10	Czech Republic	Article 25(1), second sentence
11	Estonia	Article 25(1), second sentence
12	Finland	Article 23(1), second sentence
13	France	Article 25(1), second sentence
14	Georgia	Article 26(1), second sentence
15	Germany	Article 25(1), second sentence
16	Hungary	Article 25(1), second sentence

17	India	Article 26(1), second sentence
19	Ireland	Article 25(1), second sentence
21	Japan	Article 24(1), second sentence
22	Korea	Article 25(1), second sentence
23	Kyrgyzstan	Article 25(1)
24	Latvia	Article 26(1), second sentence
25	Lithuania	Article 26(1), second sentence
26	Luxembourg	Article 24(1), second sentence
27	Macedonia (FYR)	Article 23(1), second sentence
28	Malaysia	Article 25(1), second sentence
29	Moldova	Article 25(1), second sentence
30	Mongolia	Article 25(1), second sentence
31	Netherlands	Article 27(1), second sentence
32	Norway	Article 26(1), second sentence
33	Pakistan	Article 25(1), second sentence
34	Poland	Article 25(1), second sentence
35	Qatar	Article 24(1), second sentence
36	Romania	Article 27(1), second sentence
37	Russia	Article 25(1), second sentence
38	Saudi Arabia	Article 24(1), second sentence
39	Serbia	Article 27(1), second sentence
40	Singapore	Article 24(1), second sentence
41	Slovak Republic	Article 25(1), second sentence
42	Slovenia	Article 24(1), second sentence
43	Spain	Article 24(1), second sentence
44	Sweden	Article 24(1), second sentence
45	Switzerland	Article 25(1), second sentence
46	Tajikistan	Article 25(1), second sentence
48	Turkmenistan	Article 26(1), second sentence
49	Ukraine	Article 24(1), second sentence
50	United Arab Emirates	Article 26(1), second sentence
53	Uzbekistan	Article 25(1), second sentence
54	Vietnam	Article 26(1), second sentence

Pursuant to Article 16(6)(c)(ii) of the Convention, Republic of Kazakhstan considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
7	Canada
18	Iran
20	Italy
22	Korea
28	Malaysia
45	Switzerland
47	Turkey
51	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, Republic of Kazakhstan considers that the following agreements do not contain a provision described in Article 16(4)(c)(i)<sup>21</sup>.

<sup>21</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the notified agreements to remove "34 Poland".

Listed Agreement Number	Other Contracting Jurisdiction
33	Pakistan
37	Russia

Pursuant to Article 16(6)(d)(ii) of the Convention, Republic of Kazakhstan considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
20	Italy
27	Macedonia (FYR)
29	Moldova
33	Pakistan
34	Poland
37	Russia
46	Tajikistan
49	Ukraine
51	United Kingdom

## Article 17 – Corresponding Adjustments

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 17(4) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 17 (2). The article and paragraph number of each such provision is identified below<sup>22</sup>.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 9(2)
2	Austria	Article 9(2)
6	Bulgaria	Article 9(2)
8	People's Republic of China	Article 9(2)
9	Croatia	Article 9(2)
11	Estonia	Article 9(2)
12	Finland	Article 9(2)
13	France	Article 9(2)
18	Iran	Article 9(2)
19	Ireland	Article 9(2)
21	Japan	Article 9(2)
22	Korea	Article 9(2)
24	Latvia	Article 9(2)
25	Lithuania	Article 9(2)
26	Luxembourg	Article 9(2)
27	Macedonia (FYR)	Article 9(2)
29	Moldova	Article 9(2)
30	Mongolia	Article 9(2)
31	Netherlands	Article 9(2)
34	Poland	Article 9(2)
35	Qatar	Article 9(2)
38	Saudi Arabia	Article 9(2)
39	Serbia	Article 9(2)
40	Singapore	Article 9(2)
41	Slovak Republic	Article 9(2)
42	Slovenia	Article 9(2)
43	Spain	Article 9(2)
44	Sweden	Article 9(2)
46	Tajikistan	Article 9(2)
47	Turkey	Article 9(2)
48	Turkmenistan	Article 9(2)
50	United Arab Emirates	Article 9(2)
51	United Kingdom	Article 9(2)
52	United States	Article 7(2)
53	Uzbekistan	Article 9(2)

Pursuant to Article 29(6) of the Convention, and pursuant to Article 17(4) of the Convention, Republic of Kazakhstan considers that the following agreements contain a provision described in Article 17 (2). The article and paragraph number of each such provision is identified below. The additional notification was received and communicated by the Depositary on the dates as indicated below.

<sup>22</sup> Republic of Kazakhstan deposited the notification on 26-11-2020 to correct the notified provisions to remove "3 Azerbaijan Article 9(2)", "14 Georgia Article 9(2)", "23 Kyrgyzstan Article 9(2)" and "49 Ukraine Article 9(2)".

Listed Agreement Number	Other Contracting Jurisdiction	Provision	Date of Receipt / Communication
17	India	Article 9(2)	Receipt: 26-11-2020 Communication: 26-11-2020
20	Italy	Protocol 3	Receipt: 26-11-2020 Communication: 26-11-2020