

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

KAZAKHSTAN

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 8 April 2015 - Or. Engl. (*in force since 1 August 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Corporate Income tax;
 - . Personal income tax;
 - . Social tax.
- . **Article 2, paragraph 1.a.ii:**
 - . Social contributions;
 - . Mandatory pension contributions;
 - . Mandatory professional contributions.
- . **Article 2, paragraph 1.b.iii.A:** Property tax.
- . **Article 2, paragraph 1.b.iii.B:** Land tax.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise duty.
- . **Article 2, paragraph 1.b.iii.G:**
 - . Export rent tax;
 - . Tax on gambling business;
 - . Special payments and taxes for subsurface users;
 - . Other obligatory payments to the budget.

ANNEX B – Competent Authorities

The Minister of Finance or its authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

- All individuals possessing the nationality of the Republic of Kazakhstan;
- All legal persons, partnerships or association deriving its status as such from the laws in force in the Republic of Kazakhstan.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>