

COUNTRY PROFILE



Kazakhstan

Tax overview

Personal Income Tax	10%
Gift Tax (direct line)	None
Estate Tax	None
Wealth Tax	None

Personal Income Taxation

Kazakh resident individuals are subject to tax on world-wide income on rates of 10%, except that dividends are taxed at 5%. Kazakhstan does not have gift, estate or wealth tax.

Anti-Avoidance Rules

Kazakhstan has Transfer Pricing, Thin Capitalization, and Controlled Foreign Corporation Rules (CFC) rules, see below.

Controlled Foreign Corporation Rules

Foreign corporations that are owned 25% or more, directly or indirectly, by Kazakh resident individuals or corporations, are treated as CFCs if they are included in the Tax Haven Black-List or have an effective tax rate of less than 10%.

If the above mentioned conditions are met, the profits of the CFC are imputed to the Kazakh resident shareholder.

Tax Haven Black-List

The list of jurisdictions deemed to be Tax Havens includes Andorra, Anguilla, Antigua and Barbuda, Aruba, Bahamas, Bahrain, Barbados, Belize, Bermuda, British Virgin Islands, Brunei, Canary Islands, Cayman, Colombia, Comoros, Cook Islands, Costa Rica, Curacao, Delaware, Djibouti, Dominican Republic, Dominica, Fiji, Philippines, Gibraltar, Grenada, Guam, Guatemala, Guernsey, Guyana, Hong Kong, Isle of Man, Jamaica, Jersey, Labuan, Lebanon, Liberia, Liechtenstein, Macau, Madeira, Marshall Islands, Malta, Mauritius, Monaco, Montenegro, Montserrat, Myanmar, Nauru, Nigeria, Palau, Panama, Puerto Rico, Samoa, San Marino, Seychelles, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, Suriname, Tanzania, Tonga,

Trinidad and Tobago, Turks and Caicos, US Virgin Islands, Vanuatu, Wyoming.

Double Tax Treaties (DTTs)

Trinidad and Tobago, Turks and Caicos, US Virgin Islands, Vanuatu, Wyoming.

Tax Information Exchange Agreements (TIEAs)

Kazakhstan has no TIEAs in effect with partner jurisdictions.

OECD Multilateral Convention

Kazakhstan is a signatory to the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, as amended by Protocol (2010).

The Convention requires signatories to exchange information “on request,” and authorizes information exchange spontaneously and automatically. The Convention is the underlying instrument to the MCAA.

Common Reporting Standard (CRS)

Kazakhstan is a signatory to the Multilateral Competent Authority Agreement (MCAA) to implement CRS for the automatic exchange of information.

However, as of June 2018, Kazakhstan does not have any active exchange relationships.

FATCA

Kazakhstan has signed FATCA Model 1 Intergovernmental Agreement (IGA) with the United States for the automatic exchange of account information.

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