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Cancellation of apostilisation requirement in respect of tax residence certificates issued by Armenia and Kazakhstan

On 30 March 2020 the President of the Republic of Kazakhstan signed the Law dated 28 March 2020 No. 308-VI 3PK 'On ratification of the agreement on recognition procedure of official documents confirming residence issued by the competent authorities of the Republic of Kazakhstan and the Republic of Armenia in the framework of the Convention between the Government of the Republic of Kazakhstan and the Government of the Republic of Armenia on avoidance of double taxation and prevention of tax evasion in respect of taxes on income and property as well as Protocol thereto dated 6 November 2006' (hereinafter – the 'Agreement').

The Agreement stipulates that the residence certificates issued by the tax authorities of Armenia or Kazakhstan with their official seal shall be accepted on the territory of Kazakhstan or Armenia, respectively, without special verification, including apostilisation or consul legalization. Such recognition procedure is applicable to the residence certificates issued from 1 January 2012, i.e., retrospectively.

The Agreement comes into effect once the parties finalise all necessary domestic procedures.

About GRATA International

GRATA International is the largest independent Kazakhstani law firm, and one of the leading law firms in Central Asia and the Caspian Region. GRATA has provided a wide range of legal services in these regions for over 25 years.

Since its inception in 1991 the Firm has developed a very experienced Tax Practice. In 2005, the structure of the firm was fully established, featuring a specific department dealing with Tax Law. Unlike many consulting companies, GRATA's tax team consists mainly of lawyers and auditors, who have experience working with the tax authorities. This distinct perspective enables us to provide our clients with correct and practical advice.

Services

- ▶ Representation and Protection of Client's Interests in Tax Disputes;
- ▶ VAT Refund from the Budget;
- ▶ Support in Tax Audits;
- ▶ Taxation of Subsoil Users;
- ▶ International Taxation;
- ▶ Finance Taxation (securities, financial instruments, loan agreements);
- ▶ Corporate Taxation and Tax Planning;
- ▶ Individual Taxation;
- ▶ Tax Support and Structuring in M&A Transactions;
- ▶ Due Diligence of Tax Accounting (Tax Audit);
- ▶ Tax Administration.

For additional information, please visit www.gratanet.com, or contact:

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