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Kazakhstan has ratified the Convention on avoidance of double taxation with Ireland

On 29 December 2017 the Republic of Kazakhstan has ratified the Convention on avoidance of double taxation with Ireland and the Protocol thereto (hereinafter – the ‘Convention’).

The Convention will come into effect on the date of receipt through diplomatic channels of the last written notification on execution of required interstate procedures by Kazakhstan and Ireland for the purposes of entry of the Convention into force. If these procedures were finished in 2017, the residents of the states entitled to apply the Convention provisions in respect of income received (capital owned) effective 1 January 2018. In case these procedures are finished this year, the residents of the states will be entitled to apply the Convention provisions in respect of income received (capital owned) effective 1 January 2019.

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[1] Convention between the Government of the Republic of Kazakhstan and the Government of Ireland on avoidance of double taxation and prevention of tax evasion in respect of taxes and income on capital and the Protocol thereto dated 26 April 2017 ratified by the Law of the Republic of Kazakhstan dated 29 December 2017 No. 130-VI «On ratification of the Convention between the Government of the Republic of Kazakhstan and the Government of Ireland on avoidance of double taxation and prevention of tax evasion in respect of taxes and income on capital and the Protocol thereto».

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