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

On 30 December 2019 the Republic of Kazakhstan has ratified the Convention on avoidance of double taxation with Cyprus and the Protocol thereto^[1] (hereinafter – the ‘Convention’).

The Convention comes into effect upon receipt of the last written notification confirming that all necessary interstate procedures were finalised. If these procedures are finalised 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 2021.

Below you will find a brief overview of the main provisions of the Convention.

See the full alert [here](#)

^[1]Convention between the Government of the Republic of Kazakhstan and the Government of the Republic of Cyprus on avoidance of double taxation and prevention of tax evasion in respect of taxes and the Protocol thereto dated 15 May 2019 ratified by the Law of the Republic of Kazakhstan dated 30 December 2019 No. 298-VI On ratification of the Convention between the Government of the Republic of Kazakhstan and the Government of the Republic of Cyprus on avoidance of double taxation and prevention of tax evasion in respect of taxes and the Protocol thereto.

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

Assel Ilyassova

Partner

Head of Tax Department

+7 (727) 2445-777

+7 (701) 763-07-14

ailyassova@gratanet.com

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Key contacts




Assel Ilyassova

Partner

 Almaty, Kazakhstan

 +7701763 0714

 ailyassova@gratanet.com