



International Tax Alert

Kazakhstan deposited instrument of ratification for the Multilateral Instrument (MLI)

Dear friends,

We would like to update you on the status of
Multilateral Convention to Implement Tax Treaty
Related Measures to Prevent BEPS (MLI) in Kazakhstan.

On 24 June 2020, Kazakhstan deposited its instrument of ratification for the MLI with the OECD Secretary-General after fully completing domestic procedures. In other words, Kazakhstan has made its final choice with respect to adoption of the MLI articles.

Please note that we earlier announced that the President of Kazakhstan Qasym-Zhomart Tokayev signed the Law "On ratification of MLI" on 20 February 2020.

Below is key milestones and entry into effect date of the MLI in Kazakhstan:

- **24 June 2020** – Kazakhstan deposits instrument of ratification to OECD.
- **1 October 2020** – On expiration of three calendar month period, MLI enters into force in Kazakhstan. Please note that different effective dates are applicable for various MLI articles*:
 - **1 January 2021** – MLI provisions with respect to WHT will have effect
 - **1 April 2021** – MLI provisions with respect to taxes other than WHT will have effect.

** applicable to tax treaties of Kazakhstan with jurisdictions that have already deposited their ratification instrument with the OECD latest by 30 June 2020.*

Please click [here](#) to read more information on key modifications that will be introduced to existing Tax Treaty network of Kazakhstan as a result of MLI.

How Deloitte can help?

We will keep you informed on the course of subsequent news / updates accordingly.

Should you need any support on the MLI related issues, our team is at your disposal and is always available for a discussion.

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