**Languages:**[Kazakh](http://online.ibfd.org/data/treaty/docs/html/tt_kz-md_02_kaz_1999_tt__td1.html) | [Russian](http://online.ibfd.org/data/treaty/docs/html/tt_kz-md_02_rus_1999_tt__td1.html) | [Moldovan](http://online.ibfd.org/data/treaty/docs/html/tt_kz-md_02_mol_1999_tt__td1.html) | English

**CONVENTION BETWEEN   
THE REPUBLIC OF MOLDOVA AND   
THE REPUBLIC OF KAZAKHSTAN   
FOR THE AVOIDANCE OF DOUBLE TAXATION AND   
THE PREVENTION OF FISCAL EVASION   
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**

**Article 1**

**Personal scope**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a1&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a1) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a1&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a1) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**Article 2**

**Taxes covered**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a2&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a2) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a2&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a2) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifThis Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its administrative subdivisions or local authorities, irrespective of the manner in which they are levied.

2.http://online.ibfd.org/images/spacer.gifThere shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on income from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

3.http://online.ibfd.org/images/spacer.gifThe existing taxes to which the Convention shall apply are:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | in the case of Moldova:   |  |  | | --- | --- | | http://online.ibfd.org/images/spacer.gif |  | | (i) | the income tax; | | (ii) | the tax on immovable property; |   (hereinafter referred to as "Moldovan tax"); |
| (b) | in the case of Kazakhstan:   |  |  | | --- | --- | | http://online.ibfd.org/images/spacer.gif |  | | (i) | the tax on income of individuals and legal entities; | | (ii) | the tax on property of individuals and legal entities; |   (hereinafter referred to as "Kazakh tax"). |

4.http://online.ibfd.org/images/spacer.gifThe Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

**Article 3**

**General definitions**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a3&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a3) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a3&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a3) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifFor the purposes of this Convention, unless the context otherwise requires:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | the term "Moldova" means the Republic of Moldova and, when used in a geographical sense, means the territory of Moldova, including the internal waters and airspace, over which the Republic of Moldova exercises its sovereign rights for the purpose of exploration for and exploitation of natural resources in accordance with the norms of international law; |
| (b) | the term "Kazakhstan" means the Republic of Kazakhstan. When used in a geographical sense, the term "Kazakhstan" includes the territory of Kazakhstan, and the zone in which Kazakhstan exercises sovereign rights and jurisdiction in accordance with its laws, and international law and international agreements, and in which the tax laws of Kazakhstan are applicable; |
| (c) | the term "person" includes an individual, a legal entity, a company and any other body of persons; |
| (d) | the term "company" means any body corporate or any organisation which is treated as a body corporate for tax purposes; |
| (e) | the terms "a Contracting State" and "the other Contracting State" mean Moldova or Kazakhstan, as the context requires; |
| (f) | the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State; |
| (g) | the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State; |
| (h) | the term "national" means:   |  |  | | --- | --- | | http://online.ibfd.org/images/spacer.gif |  | | (i) | any individual possessing the nationality of a Contracting State; | | (ii) | any legal person, partnership, association or other entity deriving its status as such from the laws in force in a Contracting State; | |
| (i) | the term "competent authority" means:   |  |  | | --- | --- | | http://online.ibfd.org/images/spacer.gif |  | | (i) | in the case of Moldova, the Minister of Finance or his authorised representative; | | (ii) | in the case of Kazakhstan, the Minister of Finance or his authorised representative. | |

2.http://online.ibfd.org/images/spacer.gifAs regards the application of the Convention by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has or had at that time under the law of that Contracting State concerning the taxes to which the Convention applies.

**Article 4**

**Resident**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a4&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a4) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a4&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a4) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifFor the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation, place of registration or any other criterion of a similar nature.

The term also includes a Contracting State and its administrative subdivisions and local authorities. It also includes any pension fund or other employee benefit fund, and any charitable organisation which is formed under the laws of a Contracting State and the income of which is usually exempt from tax in that State.

This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

2.http://online.ibfd.org/images/spacer.gifWhere by reason of the provisions of paragraph 1 of this Article an individual is a resident of both Contracting States, then his status shall be determined as follows:

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| (a) | he shall be deemed to be a resident of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests); |
| (b) | if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode; |
| (c) | if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national; |
| (d) | if the status of a resident cannot be determined in accordance with subparagraphs (a) to (c), the competent authorities of the Contracting States shall settle the question by mutual agreement. |

3.http://online.ibfd.org/images/spacer.gifWhere by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the State in which its place of effective management is situated.

**Article 5**

**Permanent establishment**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a5&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a5) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a5&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a5) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifFor the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2.http://online.ibfd.org/images/spacer.gifThe term "permanent establishment" includes especially:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | a place of management; |
| (b) | a branch; |
| (c) | an office; |
| (d) | a factory; |
| (e) | a workshop; and |
| (f) | a mine, an oil or gas well, a quarry or any other place of extraction of natural resources. |

3.http://online.ibfd.org/images/spacer.gifThe term "permanent establishment" likewise encompasses:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | a building site or construction or installation or assembly project, or supervisory services connected therewith, but only where such site or project lasts for more than six months, or such services are performed for more than six months; and |
| (b) | an installation or structure used for the exploration for natural resources, or supervisory services connected therewith, or a drilling rig or ship used for the exploration for natural resources, but only where such use lasts for more than six months, or such services are performed for more than six months; and |
| (c) | the furnishing of services, including consultancy services, by residents through employees or other personnel engaged by the resident for such purpose, but only where the activities of that nature continue (for the same or connected project) within the country for more than six months. |

4.http://online.ibfd.org/images/spacer.gifNotwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise; |
| (b) | the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery; |
| (c) | the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise; |
| (d) | the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise; |
| (e) | the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character; |
| (f) | the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character. |

5.http://online.ibfd.org/images/spacer.gifNotwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, or maintains a stock of goods or merchandise belonging to the enterprise from which he regularly conducts sales of goods or merchandise on behalf of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6.http://online.ibfd.org/images/spacer.gifAn enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7.http://online.ibfd.org/images/spacer.gifThe fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

**Article 6**

**Income from immovable property**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a6&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a6) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a6&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a6) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifIncome derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifThe term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

3.http://online.ibfd.org/images/spacer.gifThe provisions of paragraph 1 of this Article shall also apply to income derived from the direct use, letting or use in any other form of immovable property.

4.http://online.ibfd.org/images/spacer.gifThe provisions of paragraphs 1 and 3 of this Article shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

**Article 7**

**Business profits**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a7&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a7) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a7&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a7) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifThe profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | that permanent establishment; |
| (b) | sales in that other State of goods or merchandise of the same or similar kind as those sold through that permanent establishment; or |
| (c) | other business activities carried on in that other State of the same or similar kind as those effected through that permanent establishment. |

2.http://online.ibfd.org/images/spacer.gifSubject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3.http://online.ibfd.org/images/spacer.gifIn determining the profits of a permanent establishment, there shall be allowed as deductions properly documented expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere. No such deduction shall be allowed in respect of amounts paid by the permanent establishment to the head office of the resident [sic] or any of its other offices, by way of royalties, fees or other similar payments in return for the use of patents or other rights, or by way of commission, for specific services performed or for management, or by way of interest on moneys lent to the permanent establishment.

4.http://online.ibfd.org/images/spacer.gifNo profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

5.http://online.ibfd.org/images/spacer.gifWhere profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

**Article 8**

**International transport**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a8&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a8) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a8&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a8) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifProfits derived by a resident of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that State.

2.http://online.ibfd.org/images/spacer.gifThe provisions of paragraph 1 of this Article shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

**Article 9**

**Associated enterprises**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a9&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a9) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a9&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a9) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifWhere

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| (a) | an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or |
| (b) | the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State, |

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2.http://online.ibfd.org/images/spacer.gifWhere a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the competent authorities of the Contracting States shall if necessary consult each other.

**Article 10**

**Dividends**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a10&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a10) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a10&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a10) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifDividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifHowever, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed:

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| (a) | 10% of the gross amount of the dividends if the beneficial owner is a company which holds directly at least 25% of the capital of the company paying the dividends; |
| (b) | 15% of the gross amount of the dividends in all other cases. |

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3.http://online.ibfd.org/images/spacer.gifThe term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the tax laws of the State of which the company making the distribution is a resident.

4.http://online.ibfd.org/images/spacer.gifThe provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5.http://online.ibfd.org/images/spacer.gifWhere a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

6.http://online.ibfd.org/images/spacer.gifNothing in this Convention shall be construed as preventing a Contracting State from imposing a tax on the profits of a company attributable to a permanent establishment in that State, in addition to the tax which would be chargeable on the profits of a company which is a national of that State, provided that any such additional tax shall not exceed 5% of the amount of such profits which have not been subjected to such additional tax in previous taxation years. For the purposes of this provision, the profits shall be determined after deducting therefrom all taxes, other than the additional tax referred to in this paragraph, imposed in the Contracting State in which the permanent establishment is situated.

**Article 11**

**Interest**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a11&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a11) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a11&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a11) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifInterest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifHowever, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 10% of the gross amount of the interest.

The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3.http://online.ibfd.org/images/spacer.gifNotwithstanding the provisions of paragraph 2 of this Article, interest arising in a Contracting State shall be exempt from tax in that State if it is derived and beneficially owned by the Government of the other Contracting State, including administrative subdivisions and local authorities thereof, or the National Bank of the other State or any other similar organisation as may be subsequently agreed between the competent authorities of the Contracting States.

4.http://online.ibfd.org/images/spacer.gifThe term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

5.http://online.ibfd.org/images/spacer.gifThe provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

6.http://online.ibfd.org/images/spacer.gifInterest shall be deemed to arise in a Contracting State when the payer is that State itself, an administrative subdivision, a local authority or a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

7.http://online.ibfd.org/images/spacer.gifWhere, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

8.http://online.ibfd.org/images/spacer.gifThe provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the debt-claim in respect of which the interest is paid to take advantage of this Article by means of that creation or assignment.

**Article 12**

**Royalties**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a12&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a12) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a12&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a12) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifRoyalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifHowever, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 10% of the gross amount of the royalties.

3.http://online.ibfd.org/images/spacer.gifThe term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work, [including] cinematograph films, any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience.

4.http://online.ibfd.org/images/spacer.gifThe provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5.http://online.ibfd.org/images/spacer.gifRoyalties shall be deemed to arise in a Contracting State when the payer is that State itself, an administrative subdivision, a local authority or a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

6.http://online.ibfd.org/images/spacer.gifWhere, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

7.http://online.ibfd.org/images/spacer.gifThe provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the right in respect of which the royalties are paid to take advantage of this Article by means of that creation or assignment.

**Article 13**

**Income from capital appreciation**

1.http://online.ibfd.org/images/spacer.gifIncome derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifIncome derived by a resident of a Contracting State from the alienation of:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | shares, other than shares quoted on a recognised stock exchange, deriving their value or the greater part of their value directly or indirectly from immovable property situated in the other Contracting State, or |
| (b) | an interest in a partnership or trust the assets of which consist, in particular, of immovable property situated in the other Contracting State or of shares referred to in subparagraph (a), |

may be taxed in that other Contracting State.

3.http://online.ibfd.org/images/spacer.gifIncome from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains [sic] from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other State.

4.http://online.ibfd.org/images/spacer.gifIncome derived by a resident of a Contracting State from the alienation of a ship or aircraft operated in international traffic, or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Contracting State.

5.http://online.ibfd.org/images/spacer.gifIncome from the alienation of any property, other than that referred to in the preceding paragraphs, shall be taxable only in the Contracting State of which the alienator is a resident.

**Article 14**

**Independent personal services**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a14&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a14) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a14&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a14) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifIncome derived by a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other State but only so much of it as is attributable to that fixed base.

2.http://online.ibfd.org/images/spacer.gifThe term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

**Article 15**

**Dependent personal services**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a15&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a15) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a15&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a15) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifSubject to the provisions of Articles 16, 18 [and] 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifNotwithstanding the provisions of paragraph 1 of this Article, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned, and |
| (b) | the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and |
| (c) | the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State. |

3.http://online.ibfd.org/images/spacer.gifNotwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State of which the enterprise operating the ship or aircraft is a resident.

**Article 16**

**Directors' fees**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a16&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a16) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a16&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a16) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or any other similar organ of a company which is a resident of the other Contracting State may be taxed in that other State.

**Article 17**

**Artistes and sportsmen**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a17&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a17) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a17&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a17) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifNotwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifWhere income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.

**Article 18**

**Pensions and other payments**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a18&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a18) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a18&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a18) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifSubject to the provisions of paragraph 2 of Article 19, pensions, annuities and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State.

2.http://online.ibfd.org/images/spacer.gifThe term "annuity" means a stated sum payable to an individual periodically at stated times during his life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

**Article 19**

**Government service**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a19&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a19) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a19&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a19) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

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| http://online.ibfd.org/images/spacer.gif |  |
| 1.(a) | Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State or an administrative subdivision or a local authority thereof to an individual in respect of services rendered to that State or administrative subdivision or local authority shall be taxable only in that State. |
| (b) | However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:   |  |  | | --- | --- | | http://online.ibfd.org/images/spacer.gif |  | | (i) | is a national of that State; or | | (ii) | did not become a resident of that State solely for the purpose of rendering the services. | |

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| http://online.ibfd.org/images/spacer.gif |  |
| 2.(a) | Any pension paid by, or out of funds created by, a Contracting State or an administrative subdivision or a local authority thereof to an individual in respect of services rendered to that State or administrative subdivision or local authority shall be taxable only in that State. |
| (b) | However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State. |

3.http://online.ibfd.org/images/spacer.gifThe provisions of Articles 15, 16 and 18 shall apply to salaries, wages and other similar remuneration and pensions in respect of services rendered in connection with a business carried on by a Contracting State or an administrative subdivision or a local authority thereof.

**Article 20**

**Students**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a20&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a20) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a20&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a20) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that first-mentioned State, provided that such payments arise from sources outside that State.

**Article 21**

**Other income**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a21&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a21) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a21&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a21) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifItems of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention, shall be taxable only in that State.

2.http://online.ibfd.org/images/spacer.gifThe provisions of paragraph 1 of this Article shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

**Article 22**

**Taxation of capital**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a22&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a22) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a22&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a22) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifCapital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifCapital represented by movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or by movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, may be taxed in that other State.

3.http://online.ibfd.org/images/spacer.gifCapital represented by ships and aircraft owned by a resident of a Contracting State and operated in international traffic, and by movable property pertaining to the operation of such ships and aircraft, shall be taxable only in that State.

4.http://online.ibfd.org/images/spacer.gifAll other elements of capital of a resident of a Contracting State shall be taxable only in that State.

**Article 23**

**Elimination of double taxation**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a23&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a23a;tt_o2_02_eng_2014_mo__td1_a23b) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a23&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a23a;tt_u2_02_eng_2011_mo__td1_a23b) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifWhere a resident of a Contracting State derives income or owns capital which, in accordance with the provisions of this Convention, may be taxed in the other Contracting State, the first-mentioned State shall allow:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in that other State; |
| (b) | as a deduction from the tax on the capital of that resident, an amount equal to the capital tax paid in that other State. |

Such deduction in either case shall not, however, exceed that part of the income tax or capital tax, as computed before the deduction is given, which is attributable to the income or the capital which may be taxed in that other State.

2.http://online.ibfd.org/images/spacer.gifWhere in accordance with any provision of the Convention income derived or capital owned by a resident of a Contracting State is exempt from tax in that State, such State may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.

**Article 24**

**Non-discrimination**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a24&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a24) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a24&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a24) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifNationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.

2.http://online.ibfd.org/images/spacer.gifStateless persons who are residents of a Contracting State shall not be subjected in either Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of the State concerned in the same circumstances are subjected.

3.http://online.ibfd.org/images/spacer.gifThe taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes which it grants to its own residents.

4.http://online.ibfd.org/images/spacer.gifExcept where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11 or paragraph 6 of Article 12 apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State.

5.http://online.ibfd.org/images/spacer.gifEnterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

**Article 25**

**Mutual agreement procedure**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a25&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a25) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a25&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a25) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifWhere a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2.http://online.ibfd.org/images/spacer.gifThe competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3.http://online.ibfd.org/images/spacer.gifThe competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention.

4.http://online.ibfd.org/images/spacer.gifThe competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the competent authorities of the Contracting States.

**Article 26**

**Exchange of information**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a26&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a26) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a26&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a26) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifThe competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention insofar as the taxation thereunder is not contrary to the Convention. Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the Convention. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2.http://online.ibfd.org/images/spacer.gifIn no case shall the provisions of paragraph 1 of this Article be construed so as to impose on a Contracting State the obligation:

|  |  |
| --- | --- |
| http://online.ibfd.org/images/spacer.gif |  |
| (a) | to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State; |
| (b) | to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State; |
| (c) | to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public). |

**Article 27**

**Members of diplomatic missions and consular posts**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a27&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a28) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a27&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a27) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

Nothing in this Convention shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

**Article 28**

**Entry into force**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a28&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a30) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a28&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a28) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

1.http://online.ibfd.org/images/spacer.gifThe Contracting States shall notify each other, through diplomatic channels, that the domestic procedures necessary for the entry into force of this Convention have been complied with.

2.http://online.ibfd.org/images/spacer.gifThis Convention shall enter into force on the date of the later of the notifications referred to in paragraph 1 of this Article and its provisions shall have effect:

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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | in respect of taxes withheld at source, for income derived on or after 1 January of the calendar year next following the year in which the Convention enters into force; |
| (b) | in respect of other taxes on income and on capital, for taxes chargeable for any fiscal year [beginning] on or after 1 January of the calendar year next following the year in which the Convention enters into force. |

**Article 29**

**Termination**

[Compare: [OECD Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a29&file2=/linkresolver/static/tt_o2_02_eng_2014_mo__td1_a31) | [UN Model](http://online.ibfd.org/document-compare/?file1=/linkresolver/static/tt_kz-md_02_eng_1999_tt__td1_a29&file2=/linkresolver/static/tt_u2_02_eng_2011_mo__td1_a29) | [Other Treaty/Model](http://online.ibfd.org/kbase/#topic=tac&doc1=tt_kz-md_02_eng_1999_tt__td1)]

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention after five years from the date of its entry into force, through diplomatic channels, by giving written notice of termination at least six months before the end of any calendar year. In such event, the Convention shall cease to have effect in both Contracting States:

|  |  |
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| http://online.ibfd.org/images/spacer.gif |  |
| (a) | in respect of taxes withheld at source, for income derived on or after 1 January of the calendar year next following the year in which the notice of termination has been given; |
| (b) | in respect of other taxes on income and on capital, for taxes chargeable for any fiscal year [beginning] on or after 1 January of the calendar year next following the year in which the notice of termination has been given. |

In witness whereof, the undersigned, duly authorised thereto, have signed this Convention.

Done in duplicate at Astana on 15 July 1999, in the Moldovan, Kazakh and Russian languages, all texts being equally authentic. In the case of divergence of interpretation, the Russian text shall prevail.