



## Hungary published the synthesized text of the Double Tax Treaty and the Multilateral Convention on the Implementation of Measures Relating to Tax Treaties (MLI)

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If you are interested in additional information, please contact us.

### In brief

The Hungarian Ministry of Finance has published the synthesized text of the Double Tax Treaty between Hungary and Kazakhstan (DTT), taking into account the Multilateral Convention on the Implementation of Measures relating to Tax Treaties (Multilateral Convention or MLI).

Please note that the synthesized text has been developed for convenience in the implementation of the MLI and the Double Tax Treaty and is not a source of law.

### In details

The requirements of MLI apply on the provision of DTT between Hungary and Kazakhstan from 1 January 2022. Thus, from 1 January 2022, in order to apply the tax incentives under the DTT, it is also necessary to fulfil the requirements of MLI, in particular, the passing of the principal purpose test (PPT).

Given that, due to recent amendments to the tax legislation of Kazakhstan, the procedure for implementation of the provisions of the DTT has also been changed, which apply to MLI in transactions with tax residents of a Contracting State,.

### Are you interested in this topic?

If you are interested in additional information and would like to discuss how it can impact your business, please contact PwC specialists working as part of a group serving your company, or to any of the persons listed.