



# The Government of Kazakhstan and Kuwait are negotiating a draft Double Tax Treaty between the two countries

## Contacts

**Elena Kaeva**  
Partner  
Tax and Legal Services  
elena.kaeva@pwc.com

**Timur Zhursunov**  
Partner  
Tax and Legal Services  
timur.zhursunov@pwc.com

**Alexey Zhukov**  
Director  
Tax Services  
alexey.zhukov@pwc.com

**Anna Levina**  
Manager  
Tax Services  
anna.levina@pwc.com

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

## In brief

In accordance with the official website of the Ministry of Finance of Kazakhstan, the next round of negotiations between the Governments of Kazakhstan and Kuwait on the draft Tax Convention for the avoidance of double taxation and the prevention of Fiscal evasion with respect to taxes on income and on capital (Tax Convention) took place in Astana.

## In details

As a result of the negotiations, substantial advancement was achieved in agreeing on the text of the draft Tax Convention and only two provisions remained open. The parties agreed to undertake the necessary steps, discuss and revise the unagreed provisions of the draft in preparation for the next round.

The draft Tax Convention is intended to strengthen, expand economic cooperation, establish beneficial conditions for investment between the countries by avoiding double taxation of income of residents of the two countries.

This Tax Convention is the first of its kind document that is being developed and concluded between Kazakhstan and Kuwait in order to strengthen economic cooperation and create beneficial conditions for investment.

## 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.