



# MLI requirements will apply to Kazakhstan-Austria Double Tax Treaty from 2024

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

## In brief

On August 28 Austria notified the OECD that it is extending application of the multilateral instrument ("MLI") to the double tax treaty with Kazakhstan ("Convention"), i.e., the Convention is recognized as a "Covered Tax Agreement" (previously it was not).

## In details

The extension of the MLI provisions to the Convention implies that the application of the tax incentives under the Convention will be available subject to the additional requirements of the MLI, in particular, fulfilment of the principal purpose test ("PPT").

With respect to taxed withheld at source, the MLI provisions will be applied starting from 1 January 2024.

It is important to take into account the practical implications of the MLI provisions reflected in articles 666 and 667 of the Kazakhstan Tax Code.

## 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.