



Kazakhstan Ratifies Double Tax Treaty with the Sultanate of Oman

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On 10 June 2026, the President of the Republic of Kazakhstan signed the Law "On the Ratification of the Agreement between the Government of the Republic of Kazakhstan and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Tax Evasion with Respect to Taxes on Income and Capital, and the Protocol thereto" (the "DTT").

Oman ratified the DTT on 4 September 2025. To the extent the ratification notes are exchanged by the end of 2026, the provisions of the DTT governing withholding taxation are expected to apply from 1 January 2027. Among other provisions, the DTT provides for an exemption from Kazakh withholding tax on dividends and interest paid to the Government of Oman, the Oman Investment Authority, the Oman Development Bank, as well as other qualifying entities.

We continue monitoring key changes related to international taxation and would be happy to discuss the potential impact of these changes on your business.

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