

Agreement
Between
the Government of the State of Qatar
and
the Government of the Republic of Kazakhstan
for the avoidance of double taxation and
the prevention of fiscal evasion with respect to taxes on income

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The Government of the State of Qatar and the Government of the Republic of Kazakhstan, desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:

Article 1

Persons covered

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

Article 2

Taxes covered

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State, its central or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income.
3. The existing taxes to which the Agreement shall apply are:
 - a) in the case of the State of Qatar:
taxes on income;
(hereinafter referred to as "Qatari tax"); and
 - b) in the case of the Republic of Kazakhstan:
 - (i) the corporate income tax; and
 - (ii) the individual income tax;
(hereinafter referred to as "Kazakhstan tax").
4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of entry into force of the Agreement 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 that have been made in their taxation laws.

Article 3

General definitions

1. For the purposes of this Agreement, unless the context otherwise requires:
 - a) the term “Qatar” means State of Qatar and, when used in a geographical sense, the term “Qatar” includes the State of Qatar’s lands, internal water, territorial sea including its bed and sub-soil, the air space over them, the exclusive economic zone and the continental shelf, over which the State of Qatar exercises sovereign rights and jurisdiction in accordance with the provisions of international law and Qatar’s national laws and regulations;
 - b) the term “Kazakhstan” means the Republic of Kazakhstan and, when used in a geographical sense, the term “Kazakhstan” includes the state territory of the Republic of Kazakhstan and areas where Kazakhstan exercises its sovereign rights and jurisdiction according to its legislation and international agreements of which it is participant;
 - c) the terms “a Contracting State” and “the other Contracting State” mean Qatar or Kazakhstan, as the context requires;
 - d) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - e) the term “competent authority” means:
 - (i) in the case of State of Qatar: the Ministry of Finance, or its authorized representative;
 - (ii) in the case of the Republic of Kazakhstan: the Ministry of Finance, or its authorised representative;
 - f) the term “enterprise” applies to the carrying on of any business;
 - g) 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;
 - h) 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;
 - i) the term “national” means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;

- j) the term “person” includes an individual, a company and any other body of persons which is treated as an entity for tax purposes; and also includes a Contracting State and its central or local authority;
 - k) the term “tax” means Qatari tax or Kazakhstan tax, as the context requires;
 - l) the term “business” includes the performance of professional services and of other activities of an independent character.
2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting State for the purposes of the taxes to which the Agreement applies. Any meaning of the term under the applicable tax laws of that Contracting State prevails over a meaning given to the term under other laws of that Contracting State.

Article 4

Resident

1. For the purposes of this Agreement, the term “resident of a Contracting State” means:
- a) In the case of Qatar, any individual who has a permanent home, his centre of vital interest, or habitual abode in Qatar, and a company incorporated or having its place of effective management in Qatar. The term also includes the State of Qatar and any political or administrative subdivision, local authority or statutory body thereof;
 - b) In the case of Kazakhstan any person who, under the laws of Kazakhstan, is liable to tax therein by reason of his domicile, residence, citizenship, place of management or any other criterion of a similar nature, and also includes Kazakhstan and any central or local authority thereof. This term, however, does not include any person who is liable to tax in Kazakhstan in respect only of income from sources in Kazakhstan.
2. Where 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:
- a) he shall be deemed to be a resident only of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident only of the Contracting State in which his personal and economic relations are closer (centre of vital interests);
 - b) if the Contracting 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 Contracting State, he shall be deemed to be a resident only of the Contracting State in which he has an habitual abode;

- c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident only of the Contracting State of which he is a national;
 - d) if the residence status of an individual cannot be determined in accordance with the provisions of sub-paragraphs a), b) and c) of this paragraph above, then the competent authorities of the two Contracting States shall settle this question by mutual agreement.
3. Where by reason of the provisions of paragraph 1 of this article a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the Contracting State in which its place of effective management is situated.

Article 5

Permanent establishment

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
 - a) a place of management;
 - b) a branch;
 - c) an office;
 - d) a factory;
 - e) a workshop;
 - f) a premises used as sales outlet;
 - g) a farm or plantation;
 - h) a mine, a pit, an oil or gas well, a quarry, an installation, a structure or any other place of exploration, extraction or exploitation of natural resources, as well as supervisory services connected therewith.
 - i) a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project or activity continues for a period of more than 6 months.
 - j) The furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by the enterprise for such purpose, but only if the activities of that nature continue (for the same or connected project) within a Contracting State for period or periods aggregating more than six months within any twelve-month period.
3. Notwithstanding the preceding provisions of this article, the term "permanent establishment" shall be deemed not to include:
 - a) the use of facilities solely for the purpose of storage, delivery or display 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, delivery or display;
 - 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; and
 - f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs a) to e) of this paragraph, provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
4. Notwithstanding the provisions of paragraphs 1 and 2 of this article, where a person - other than an agent of an independent status to whom paragraph 6 of this article 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, that enterprise shall be deemed to have a permanent establishment in that Contracting 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 3 of this article 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.
5. Notwithstanding the preceding provisions of this article, an insurance enterprise of a Contracting State, except in regard to re-insurance, shall be deemed to have a permanent establishment in the other Contracting State if it collects premiums on the territory of that other Contracting State or insures risks situated therein through a person, other than an agent of an independent status to whom paragraph 6 of this article applies.
6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that Contracting 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. The 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 Contracting 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

1. Income 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 Contracting State.
2. The 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, boats and aircraft shall not be regarded as immovable property.
3. The provisions of paragraph 1 of this article shall apply to income derived from the direct use, letting, or use in any other form of immovable property.
4. The provisions of paragraphs 1 and 3 of this article shall also apply to the income from immovable property of an enterprise.

Article 7

Business profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that Contracting 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 Contracting State but only on so much of them as is attributable to:
 - a) that permanent establishment;
 - b) sales in that other Contracting 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 Contracting State of the same or similar kind as those effected through that permanent establishment.
2. Subject to the provisions of paragraph 3 of this article, 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. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting State in which the permanent establishment is situated or elsewhere, which are allowed under the provisions of the domestic law of the Contracting State in which the permanent establishment is situated.
4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 of this article shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this article.
5. Nothing in this article shall affect the application of any law of a Contracting State relating to the determination of the tax liability of a person, in cases where the information available to the competent authority of that Contracting State is inadequate for the determination of the profits attributable to a permanent establishment of that person in that Contracting State, provided that the law shall be applied, so far as the information available to the competent authority permits, consistently with the principles of this article.
6. No 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.
7. For the purposes of the preceding paragraphs of this article, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
8. Where profits include items of income which are dealt with separately in other articles of this Agreement, then the provisions of those articles shall not be affected by the provisions of this article.

Article 8

Shipping and air transport

1. Profits derived by an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that Contracting State.
2. The 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

1. Where

- 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. Where a Contracting State includes in the profits of an enterprise of that Contracting State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other Contracting State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned Contracting State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Contracting 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 Agreement and the competent authorities of the Contracting States shall if necessary consult each other.

Article 10

Dividends

1. Dividends 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 Contracting State.
2. However, 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 Contracting State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed:
 - a) 5 per cent of the gross amount of the dividends if the beneficial owner is a resident which holds directly at least 10 per cent of the capital of the company paying the dividends;
 - b) 10 per cent 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. Notwithstanding the provisions of paragraphs 1 and 2 of this article, dividends paid by a company which is a resident of a Contracting State shall be taxable only in the other Contracting State if the beneficial owner of the dividends is:
 - a) in the case of the State of Qatar:
 - (i) the Government of the State of Qatar, its central or local authorities;
 - (ii) a statutory body;
 - (iii) Qatar Central Bank;
 - (iv) any institution wholly owned, directly or indirectly, by the Government of the State of Qatar, its central or local authorities or statutory bodies; and
 - (v) any other institution partially owned, directly or indirectly, by the Government of the State of Qatar, its central or local authorities or statutory bodies as may be agreed from time to time between the Contracting States.
 - b) in the case of Kazakhstan:
 - (i) the Government of the Republic of Kazakhstan, its central or local authorities;
 - (ii) the National Bank of the Republic of Kazakhstan;
 - (iii) any institution wholly owned, directly or indirectly, by the Government of the Republic of Kazakhstan, its central or local authorities or statutory bodies; and
 - (iv) any other institution partially owned, directly or indirectly, by the Government of the Republic of Kazakhstan, its central or local authorities or statutory bodies as may be agreed from time to time between the Contracting States.
4. The term “dividends” as used in this article means income from shares or other rights, participating in profits, not being debt-claims, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident.
5. The 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, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case, the provisions of article 7 of this Agreement shall apply.
6. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other Contracting 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 Contracting State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment situated in that other Contracting State, nor subject the company's undistributed profits to

a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other Contracting State.

7. Nothing in this Agreement shall be construed as preventing a Contracting State from imposing a special tax on the profits of a company attributable to a permanent establishment in that Contracting State, in addition to the tax which would be chargeable on the profits of a company which is a national of that Contracting State, provided that any additional tax shall not exceed 10 per cent of the amount of such profits which have not been subjected to such additional tax in previous taxation years. For the purpose of this provision, the profits shall be determined after deducting there from 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

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.
2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that Contracting 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 per cent of the gross amount of the interest.
3. Notwithstanding the provisions of paragraphs 1 and 2 of this article, interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other Contracting State if the beneficial owner of the interest is:
 - a) in the case of the State of Qatar:
 - (i) the Government of the State of Qatar, its central or local authorities;
 - (ii) a statutory body;
 - (iii) Qatar Central Bank;
 - (iv) any institution wholly owned, directly or indirectly, by the Government of the State of Qatar, its central or local authorities or statutory bodies; and
 - (iv) any other institution partially owned, directly or indirectly, by the Government of the State of Qatar, its central or local authorities or statutory bodies as may be agreed from time to time between the Contracting States,
 - b) in the case of Kazakhstan:
 - (i) the Government of the Republic of Kazakhstan, its central or local authorities;
 - (ii) the National Bank of the Republic of Kazakhstan;

- (iii) any institution wholly owned, directly or indirectly, by the Government of the Republic of Kazakhstan, its central or local authorities or statutory bodies; and
 - (iv) any other institution partially owned, directly or indirectly, by the Government of the Republic of Kazakhstan, its central or local authorities or statutory bodies as may be agreed from time to time between the Contracting States.
4. The 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 / state 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. The 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, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of article 7 of this Agreement shall apply.
 6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that Contracting 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 in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment is situated.
 7. Where, 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 Agreement.

Article 12

Royalties

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.
2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that Contracting 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 per cent of the gross amount of the royalties.
3. The term “royalties” as used in this article means any consideration for the use of, or the right to use software, any copyright of literary, artistic or scientific work (including cinematograph films and films, tapes or discs for radio or television broadcasting), any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience, and payments for the use of, or the right to use, industrial, commercial or scientific equipment.
4. The 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, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of article 7 of this Agreement shall apply.
5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that Contracting 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 with which the right, property in respect of which the royalties are paid is effectively connected, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment is situated.
6. Where, 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 she 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 Agreement.

Article 13

Capital gains

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in article 6 of this Agreement and situated in the other Contracting State may be taxed in that other Contracting State.
2. Gains 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, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other Contracting State.
3. Gains derived by a resident of a Contracting State from the alienation of ships or aircrafts operated in international traffic or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Contracting State.
4. Gains derived from the alienation of any property other than that referred to in paragraphs 1, 2 and 3 of this article shall be taxable only in the Contracting State of which the alienator is a resident.

Article 14

Income from employment

1. Subject to the provisions of articles 15, 17 and 18 of this Agreement, 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 Contracting 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 Contracting State.
2. Notwithstanding 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 Contracting State if:
 - a) the recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 (one hundred eighty three) 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 Contracting State, and
 - c) the remuneration is not borne by a permanent establishment which the employer has in the other Contracting State.

3. Notwithstanding the preceding provisions of this article, remuneration derived from an employment exercised on board a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in that Contracting State.
4. Salaries, wages, allowances and perquisites received by an employee of an airline or shipping enterprise of a Contracting State and stationed in the other Contracting State shall be taxable only in the first-mentioned Contracting State.

Article 15

Directors' fees

1. 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 of a company which is a resident of the other Contracting State shall be taxable only in that other Contracting State.
2. Salaries, wages and other similar remuneration derived by a resident of a Contracting State in his capacity as an official in a top-level managerial position of a company which is a resident of the other Contracting State shall be taxable only in that other Contracting State.

Article 16

Artistes and sportsmen

1. Notwithstanding the provisions of articles 7 and 14 of this Agreement, 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 Contracting State.
2. Where 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 and 14 of this Agreement, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.
3. Income derived by a resident of a Contracting State from activities exercised in the other Contracting State as envisaged in paragraph 1 and 2 of this article, shall be exempted from tax in that other Contracting State if the visit to that other Contracting State is supported wholly or substantially by public funds of either Contracting States, a central or a local authority thereof, or takes place under a cultural agreement or arrangement between the Governments of the Contracting States.

Article 17

Pensions and annuities

1. Subject to the provisions of paragraph 2 of article 18 of this Agreement, pensions and other similar remuneration and annuities arising in a Contracting State and paid to a resident of the other Contracting State, shall be taxable only in the first-mentioned Contracting State.
2. The term “annuity” means a stated sum payable to an individual periodically at stated times during the individual’s 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 18

Government service

1. a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State or a central or a local authority thereof to an individual in respect of services rendered to that Contracting State or a central or a local authority thereof shall be taxable only in that Contracting 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 other Contracting State and the individual is a resident of that other Contracting State who:
 - (i) is a national of that other Contracting State; or
 - (ii) did not become a resident of that other Contracting State solely for the purpose of rendering the services.
2. a) Any pension paid by, or out of funds created by, a Contracting State or a central or a local authority thereof to an individual in respect of services rendered to that Contracting State or authority shall be taxable only in that Contracting 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 Contracting State.
3. The provisions of articles 14, 15, 16 and 17 of this Agreement shall apply to salaries, wages and other similar remuneration, and to pensions in respect of services rendered in connection with a business carried on by a Contracting State or a central or a local authority thereof.

Article 19

Teachers and researchers

1. An individual who is immediately before visiting a Contracting State a resident of the other Contracting State and who, at the invitation of the Government of the first-mentioned Contracting State or of a University, college, school, museum or other cultural institution in that first mentioned Contracting State or under an official programme of cultural exchange, is present in that Contracting State for a period not exceeding three consecutive years solely for the purpose of teaching, giving lectures or carrying out research at such institution shall be exempted from tax in that Contracting State on his remuneration for such activity, provided that payment of such remuneration is made from outside that Contracting State.
2. The provisions of paragraph 1 of this article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

Article 20

Students and trainees

1. Payments which a student or business apprentice or trainee 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 Contracting 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 Contracting State, provided that such payments arise from sources outside that Contracting State.
2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1 of this article, a student, business apprentice or trainee described in paragraph 1 of this article shall, in addition, be entitled during such education or training to the same exemptions, reliefs or reductions in respect of taxes available to residents of the Contracting State which he is visiting.

Article 21

Other income

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing articles of this Agreement shall be taxable only in that Contracting State.
2. The provisions of paragraph 1 of this article shall not apply to income derived by a resident of a Contracting State, if the recipient of such income carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the

income is paid is effectively connected with such permanent establishment. In such case, the provisions of article 7 of this Agreement shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this article, items of income of a resident of a Contracting State not dealt with in the foregoing articles of this Agreement and arising in the other Contracting State may also be taxed in that other Contracting State.

Article 22

Elimination of double taxation

Where a resident of a Contracting State derives income which in accordance with the provisions of this Agreement, is taxable in the other Contracting State, then the first mentioned Contracting State shall allow as a deduction from the tax on income of that resident an amount equal to the tax paid in that other Contracting State provided that such deduction shall not exceed that part of the tax, as computed before the deduction is given, which is attributable to the income derived from the other Contracting State.

Article 23

Non-discrimination

1. Nationals 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 Contracting 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 of this Agreement, also apply to persons who are not residents of one or both of the Contracting States.
2. The 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 Contracting State than the taxation levied on enterprises of that other Contracting 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 on account of civil status or family responsibilities which it grants to its own residents.
3. Except where the provisions of paragraph 1 of article 9, paragraph 7 of article 11, or paragraph 6 of article 12 of this Agreement, 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 Contracting State.

4. Enterprises 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 Contracting 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 Contracting State are or may be subjected.
5. The non-taxation of Qatari nationals under Qatari tax law shall not be regarded as discrimination under the provisions of this article.
6. In this article the term “taxation” means taxes which are the subject of this Agreement.

Article 24

Mutual agreement procedure

1. Where 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 this Agreement, he may, irrespective of the remedies provided by the domestic law of those Contracting 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 23 of this Agreement, 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 Agreement.
2. The 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 Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.
3. The 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 Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.
4. The 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 of this article. The competent authorities, through consultations, shall develop appropriate bilateral procedures, conditions, methods, and techniques for the implementation of the mutual agreement procedure provided for in this article.

Article 25

Exchange of information

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States or of their central or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by article 1 and 2 of this Agreement. 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 Contracting 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 referred to in the first sentence of this paragraph. 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. In no case shall the provisions of paragraph 1 of this article be construed so as to impose on a Contracting State the obligation:
 - 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).
3. If information is requested by a Contracting State in accordance with this article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other Contracting State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 2 of this article but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.
4. In no case shall the provisions of paragraph 2 of this article be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 26

Members of diplomatic missions or consular posts

Nothing in this Agreement 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 27

Entry into force

1. The Government of each of the Contracting States shall notify the other in writing through diplomatic channels of the completion of the procedures required by law for the bringing into force of this Agreement. This Agreement shall enter into force thirty days after the date of receipt of the later of these notifications.
2. The provisions of this Agreement shall have effect:
 - a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of January of the calendar year immediately following the year in which this Agreement enters into force; and
 - b) with regard to other taxes, in respect of taxable years beginning on or after the first day of January of the calendar year immediately following the year in which the Agreement enters into force.

Article 28

Termination

1. This Agreement is concluded for a period of 5 years and shall be extended automatically for each next calendar year unless any of the Governments of the Contracting States notify in writing through diplomatic channels the Government of other Contracting State at least June 30 of calendar year on its intention to cease to have effect.
2. The provisions of this Agreement shall cease to have effect:
 - a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of January of the calendar year immediately following the year in which the notice is given; and
 - b) with regard to other taxes, in respect of taxable years beginning on or after the first day of January of the calendar year immediately following the year in which the notice is given.

In witness whereof the undersigned, being duly authorized thereto have signed this Agreement.

Done in duplicate at **Astana** this 19 day of January 2014, in the Arabic, Kazakh, Russian and English languages. All texts being equally authentic. In the case of any divergence the English text shall prevail.

**For the Government of the
State of Qatar**

**For the Government of the
Republic of Kazakhstan**

Protocol to the Agreement
between the Government of the State of Qatar and
the Government of the Republic of Kazakhstan
for the avoidance of double taxation and
the prevention of fiscal evasion with respect to taxes on income

At the moment of signing of the Agreement between the Government of the State of Qatar and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, the undersigned have agreed upon the following provision which shall be an integral part of the Agreement:

Ad paragraph 7 of article 10 of the Agreement

It is agreed that the provisions of paragraph 7 of this article shall not apply if the profits are beneficially owned by any of the entities provided for in paragraph 3 of article 10 of the Agreement.

Ad article 24 of the Agreement

It is understood that in the case of need for mutual agreement procedure competent authorities shall try to resolve the case in accordance with the provisions of article on mutual agreement procedure before presenting the case in front of its domestic court.

Done in duplicate at **Astana** this 19 day of January 2014, in the Arabic, Kazakh, Russian and English languages. All texts being equally authentic. In the case of any divergence the English text shall prevail.

**For the Government of the
State of Qatar**

**For the Government of the
Republic of Kazakhstan**