

## *Issue with apostilization of Russian tax residency certificates is almost resolved*

edition №16



On 27 October 2016, the Senate of the Parliament of Kazakhstan approved a draft law “On ratification of an Agreement in form of exchange of notes with respect to order of acceptance of official documents confirming residence, which are issued by authorized bodies of Kazakhstan and Russia within the Treaty between the Government of Kazakhstan and Government of Russia on elimination of double taxation and prevention of evasion of income and capital tax payments (hereinafter – “Agreement”).

In accordance with the Agreement, the documents issued and officially sealed by the authorized bodies of the government of one country should be accepted in the territory of another country without any special authorization, including apostilization or consular legalization. Therefore, legalisation of the tax residency certificates provided by the Russian companies earning Kazakhstan-sourced income will not be required for application of provisions of double tax treaty.

The next stage of procedure of acceptance of law “On ratification of Agreement” will be its signing by the President of Kazakhstan with its following publication.

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