

List of DTT's signed by Kazakhstan

<i>No</i>	<i>State</i>	<i>Dividends</i>	<i>Interest</i>	<i>Royalty</i>	<i>Capital gain</i>	<i>Other income</i>
1	Armenia	10%	10%	10%	does include shares if 50% of underlying assets is property	taxed in the state of the beneficiary
2	Austria	5% (not less than 10% holding) & 15% in other cases	10%	10%	does not include shares	taxed in the state of the beneficiary
3	Azerbaijan	10%	10%	10%	does not include shares	may be taxed in the source state
4	Belarus	15%	10%	15%	does not include shares	taxed in the state of the beneficiary
5	Belgium	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
6	Bulgaria	10%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
7	Canada	5% (not less than 10% holding) & 10% in other cases	10%	10%	does include shares if majority of underlying assets is property	may be taxed in the source state
8	China	10%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
9	Czech Republic	10%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
10	Estonia	5% (not less than 25% holding) & 15% in other cases	10%	15%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
11	Finland	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if 50% of underlying assets is property	taxed in the state of the beneficiary

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12	France	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
13	Georgia	15%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
14	Germany	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
15	Hungary	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
16	India	10%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
17	Iran	5% (not less than 20% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	may be taxed in the source state
18	Ireland	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if 50% of underlying assets is property	taxed in the state of the beneficiary
19	Italy	5% (not less than 10% holding) & 15% in other cases	10%	10%	does not include shares	taxed in the state of the beneficiary
20	Japan	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority (50% or more) of underlying assets is property	taxed in the state of the beneficiary
21	Korea (South)	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority (75% or more) of underlying assets is property	taxed in the state of the beneficiary
22	Kyrgyzstan	10%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary

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23	Latvia	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
24	Lithuania	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
25	Luxembourg	5% (not less than 15% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
26	Macedonia	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if majority (50% or more) of underlying assets is property	taxed in the state of the beneficiary
27	Malaysia	10%	10%	10%	does include shares if majority (50% or more) of underlying assets is property	may be taxed in the source state
28	Moldova	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
29	Mongolia	10%	10%	10%	does not include shares	taxed in the state of source
30	Netherlands	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
31	Norway	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
32	Pakistan	12,5% (not less than 10% holding) & 15% in other cases	12,5%	15%	does include shares if majority of underlying assets is property	taxed in the state of source
33	Poland	10% (not less than 20% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of source

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34	Qatar	5% (not less than 10% holding) & 10% in other cases	10%	10%	does not include shares	taxed in the state of the beneficiary
35	Romania	10%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of source
36	Russia	10%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
37	Saudi Arabia	5%	10%	10%	does include shares	taxed in the state of the beneficiary
38	Serbia	10% (not less than 25% holding) & 10% in other cases	10%	10%	does include shares if majority (50% or more) of underlying assets is property	taxed in the state of the beneficiary
39	Singapore	5% (not less than 25% holding) & 10% in other cases	10%	10%	does include shares if majority (50% or more) of underlying assets is property	taxed in the state of source
40	Slovakia	10% (not less than 30% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
41	Slovenia	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if majority (50% or more) of underlying assets is property	taxed in the state of the beneficiary
42	Spain	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority (50% or more) of underlying assets is property	taxed in the state of the beneficiary
43	Sweden	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
44	Switzerland	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary

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45	Tadjikistan	10% (not less than 30% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
46	Turkey	10%	10%	10%	does not include shares	taxed in the state of the beneficiary
47	Turkmenistan	10%	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
48	UAE	5% (not less than 10% holding)	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
49	UK	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
50	Ukrain	5% (not less than 25% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of the beneficiary
51	USA	5% (not less than 10% holding) & 15% in other cases	10%	10%	does include shares if majority of underlying assets is property	taxed in the state of source
52	Uzbekistan	10%	10%	10%	does not include shares	taxed in the state of the beneficiary
53	Vietnam	5% (not less than 70% holding) & 15% in other cases	10%	10%	does include shares if majority (30% or more) of underlying assets is property	taxed in the state of the beneficiary