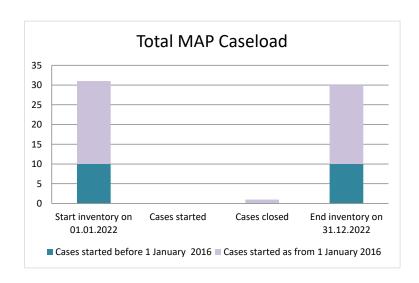
# Mutual Agreement Procedure Statistics per jurisdiction

# Kazakhstan

2018-2022 (post-MAP Statistics Reporting Framework)



# Kazakhstan



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	10	0	0	10
Other cases	0	0	0	0

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	7	0	0	7
Other cases	14	0	1	13

# Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.	
Other cases	67.63	n.a.	n.a.	n.a.	

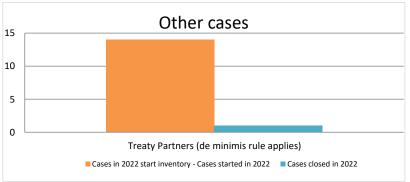
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	1	0	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	0	0	0	0	0	0	0	1
All cases	1	0	0	0	0	0	0	0	0	0	1

					numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:					
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	no taxation not in	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2016 cases during the reporting period	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
	Attribution/ Allocation	10	0	0	0	0	0	0	0	0	0	0	10	n.a.	
	Others	0	0	0	0	0	0	0	0	0	0	0	0	n.a.	
	Γotal	10	0	0	0	0	0	0	0	0	0	0	10	n.a.	
•		f a MAP case of MAP cases	The definition	n of MAP ca	se and the cou	inting of MAF	cases are cor	nsistent with item	s (a) and (b) of An	nex C of the MAF	P Statistics Re	porting Frame	work		
-	Categor		profits to a p	it is stated in the MAP Statistics Reporting Framework: (i) An attribution/allocation MAP case is a MAP case where the taxpayer's MAP request relates to (a) the attribution of its to a permanent establishment; or (b) the determination of profits between associated enterprises, which is also known as a transfer pricing MAP case; (ii) Other MAP ases — any MAP case that is not an attribution / allocation MAP case.											
		computation of ge time		es – any MAP case that is not an attribution / allocation MAP case.  average time taken to close pre-2016 cases was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as a stics reporting framework.											

	Table 1: Attribution / Allocation MAP Cases													
				number of post-2015 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	started during	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	in accordance with	there is no	including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	7	0	0	0	0	0	0	0	0	0	0	0	7
	Total	7	0	0	0	0	0	0	0	0	0	0	0	7

Notes:

	Table 2: Other MAP Cases													
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	started during		objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation not	there is no	no agreement including agreement to disagree	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	14	0	1	0	0	0	0	0	0	0	0	0	13
	Total	14	0	1	0	0	0	0	0	0	0	0	0	13

Notes

	Table 1: Attribution / Allocation MAP Cases											
		average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
Row 1	Total	n.a.	n.a.	n.a.	n.a.							
	Notes:											

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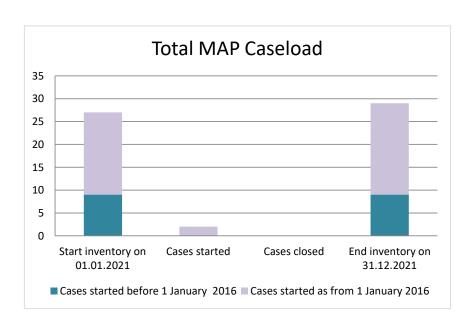
Table 2: Other MAP Cases										
	average time taken (in mont	average time taken (in months) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	67.63	n.a.	n.a.	n.a.						
Total	67.63	n.a.	n.a.	n.a.						
Notes:		•								

Row 1

		Table 3: All MAP Cases											
			average time taken (in months) for post-2015 cases from:										
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
		Column 1	Column 2	Column 3	Column 4								
Row 1	Total Average Time	67.63	n.a.	n.a.	n.a.								
	Notes:												

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# Kazakhstan



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	9	0	0	9

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	3	0	0	3
Other cases	15	2	0	17

# Average time needed to close MAP cases

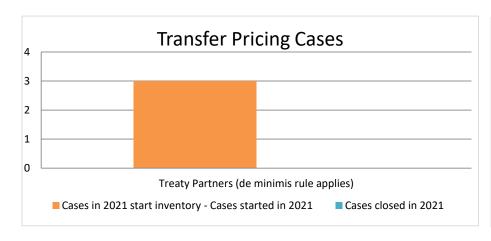
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

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# MAP Outcomes - TP cases n.a. MAP Outcomes - other cases n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	partially eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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# Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

				numbe	er of pre-201	6 cases clos	,	porting period b agreement	y outcome:			no. of pre-	average time
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	taxation / fully resolving taxation not in accordance	resolving taxation not in	with tax treaty	no agreement including agreement to disagree	any other outcome	2016 cases remaining in on MAP inventory on 31 December 2021	taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	9	0	0	0	0	0	0	0	0	0	0	9	n.a.
Total	9	0	0	0	0	0	0	0	0	0	0	9	n.a.

Notes:

Row 1 Row 2 Row 3

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MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

					Table 1: A	Attribution / A								
				number of post-2015 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	0	0	0	0	0	3
	Total	3	0	0	0	0	0	0	0	0	0	0	0	3
	Notes:									_				

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

						Table 2: Ot	her MAP Ca	ses						
						ľ	number of po	st-2015 case	es closed during the	reporting period by o	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	agreement to		no. of post-2015 cases remaining in MAP inventory on 31 December 2021
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	15	2	0	0	0	0	0	0	0	0	0	0	17
	Total	15	2	0	0	0	0	0	0	0	0	0	0	17
	Notes:													

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

		Table 1: Attribution / Allocation MAP Cases										
		average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4	Column 5							
Row 1	Total	n.a.	n.a.	n.a.	n.a.							
	Notes:											

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Please note that the statistics included below reflect the jurisdiction's original submission from the relevant reporting year and do not include any corrections made subsequent to its publication on the OECD website.

# Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

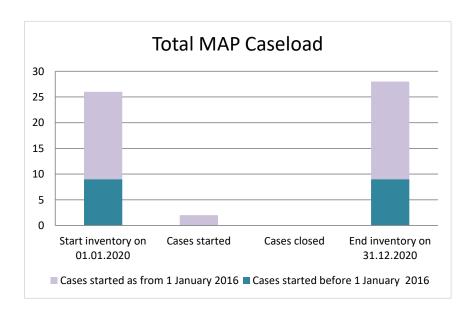
average time taken (in months) for post-2015 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End'		
	Column 1	Column 2	Column 3	Column 4	Column 5		
	Total	n.a.	n.a.	n.a.	n.a.		

Row 1

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

	Table 3: All MAP Cases										
		average time taken (in months) for post-2015 cases from:									
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4							
w 1 Total Average Time	n.a.	n.a.	n.a.	n.a.							
Notes:			•								

# Kazakhstan



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	9	0	0	9

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	3	0	0	3
Other cases	14	2	0	16

# Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

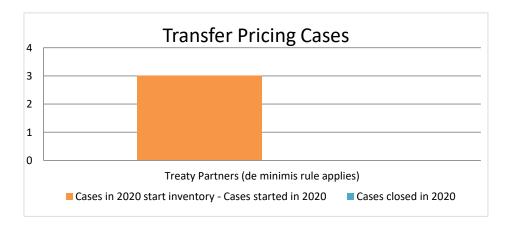
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

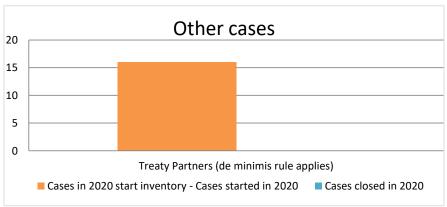
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs

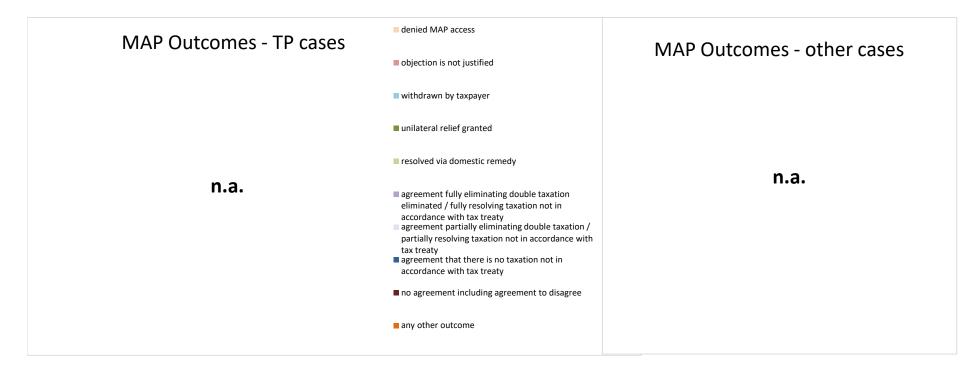




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation	agreement that	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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### Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

					number of pr	e-2016 cases	closed during the re	porting period by outo	ome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	9	0	0	0	0	0	0	0	0	0	0	9	n.a.
Total	9	0	0	0	0	0	0	0	0	0	0	9	n.a.
Notes:  Definition of a land counting of		The definition	The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework										
Category of cas	ses		ent; or (b) the de		( )			s a MAP case where the nown as a transfer pricin					
Notes on the co	omputation of	The averag	e time taken to	close pre-2016 cas	es was compu	ted by applying	g the same rules as the	e ones applied for cases	s started as from 1 Ja	anuary 2016 as pe	er the MAP sta	tistics reporting f	ramework.

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
						number of p	ost-2015 ca	ses closed during the rep	orting period by outcor	me:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including agreement to	outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	0	0	0	0	0	3
Total	3	0	0	0	0	0	0	0	0	0	0	0	3

Notes:

Row 1

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

Table 2: Other MAP Cases  number of post-2015 cases closed during the reporting period by outcome													
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilatoral	resolved via domestic	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not	agreement that there is no taxation not in	including agreement to	any other outcome	no. of post-20 cases remaining MAP inventory 31 December 20
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	14	2	0	0	0	0	0	0	0	0	0	0	16
Total	14	2	Λ	Λ	Λ	Λ	Λ	0	0	٥	Λ	٥	16

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases								
		average time taken (in months) for post-2015 cases from:							
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"				
	Column 1	Column 2	Column 3	Column 4	Column 5				
ow 1	Total	n.a.	n.a.	n.a.	n.a.				
	Notes:								

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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

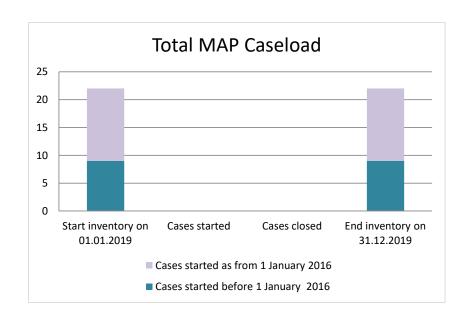
		Table 2: Other MAP Cases									
		average time taken (in months) for post-2015 cases from:									
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
Row 1	Total	n.a.	n.a.	n.a.	n.a.						
	Notes:										

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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

		Table 3: All MAP Cases										
			average time taken (in months) for	post-2015 cases from:								
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
/ 1	Total Average Time	n.a.	n.a.	n.a.	n.a.							
	Notes:											

# Kazakhstan



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	9	0	0	9

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	3	0	0	3
Other cases	10	0	0	10

# Average time needed to close MAP cases

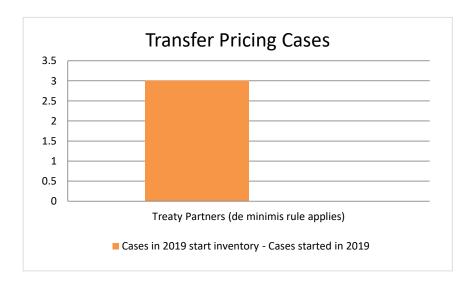
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

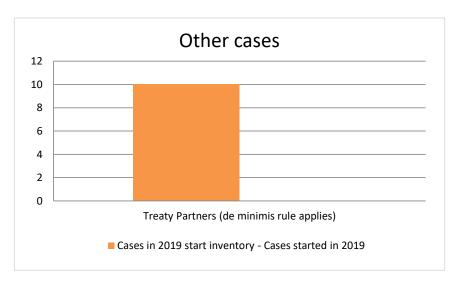
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

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# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs

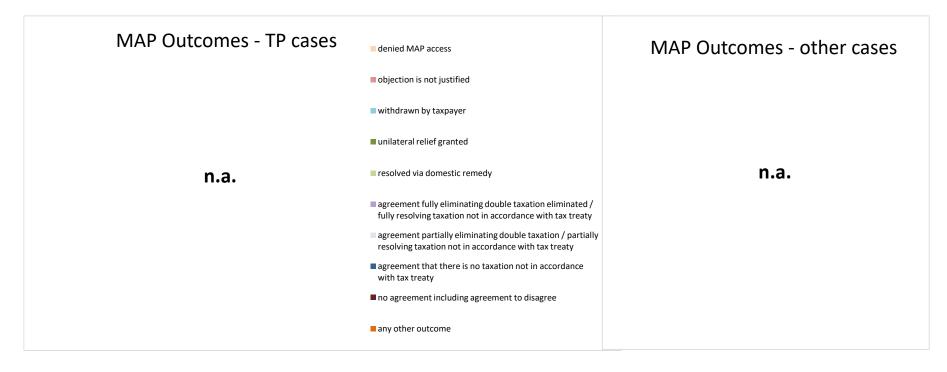




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

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# Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified		unilateral	resolved via domestic remedy	agreement fully eliminating	partially resolving taxation not in accordance	agreement that there is no taxation not in accordance	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	9	0	0	0	0	0	0	0	0	0	0	9	n.a.
Total	9	0	0	0	0	0	0	0	0	0	0	9	n.a.

Row 1 Row 2 Row 3

Notes:

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

				Table 1: A	Attribution / Al	location MA	P Cases						
					r	number of pos	t-2015 case	s closed during the	reporting period by o	utcome:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2019
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	3	0	0	0	0	0	0	0	0	0	0	0	3
Total	3	0	0	0	0	0	0	0	0	0	0	0	3

Notes:

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

					Table 2: Ot	her MAP Ca	ses						
					ı	number of po	st-2015 case	s closed during the	e reporting period by o	utcome			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2019
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	10	0	0	0	0	0	0	0	0	0	0	0	10
Total	10	0	0	0	0	0	0	0	0	0	0	0	10
Notes:													

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

,					
		Table 1: Attribution /	Allocation MAP Cases		
			average time taken (in mont	hs) for post-2015 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total	n.a.	n.a.	n.a.	n.a.
	Notes:				

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MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

		average time taken (in mont	hs) for post-2015 cases from:	
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Total	n.a.	n.a.	n.a.	n.a.

Row 1

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

		Table 3: All MAP Cases									
			average time taken (in months) fo	r post-2015 cases from:							
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
Row 1	Total Average Time	n.a.	n.a.	n.a.	n.a.						
	Notes:										

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# Kazakhstan





■ Cases started before 1 January 2016 ■ Cases started as from 1 January 2016

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	3	0	1	2
Other cases	6	0	1	5

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	3	2	1	4
Other cases	6	6	1	11

# Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	21.50
Other cases	24.00

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP statistics reporting framework.

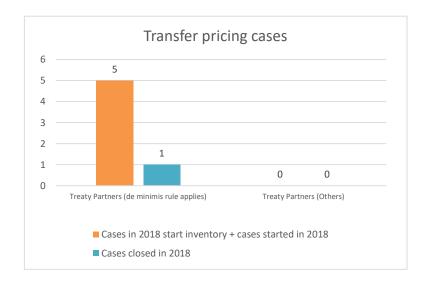
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.00	1.00	n.a.	n.a.
Other cases	24.00	1.00	3.00	21.00

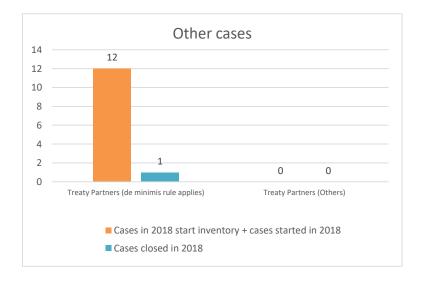
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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# Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs





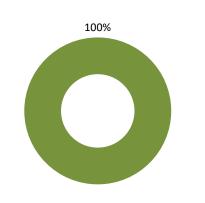
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

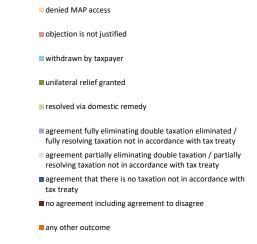
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

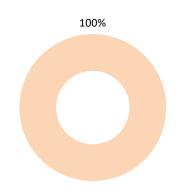
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# **MAP Outcomes - TP cases**

# **MAP Outcomes - other cases**







Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including	any other outcome	Total
Transfer pricing cases (all)	0	0	0	2	0	0	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	2	0	0	0	0	0	0	0	0	0	2
Cases started before 1 January 2016	1	0	0	0	0	0	0	0	0	0	1
Cases started as from 1 January 2016	1	0	0	0	0	0	0	0	0	0	1
All cases	2	0	0	2	0	0	0	0	0	0	4

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### Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

				numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in accordance	no taxation not in accordance with tax treaty	agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	2016 cases
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	3	0	0	0	1	0	0	0	0	0	0	2	21.50
Others	6	1	0	0	0	0	0	0	0	0	0	5	24.00
Total	9	1	0	0	1	0	0	0	0	0	0	7	22.75

The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP statistics reporting framework.

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

Table 1: Attribution / Allocation MAP Cases													
		number of post-2015 cases closed during the reporting period by outcome:											
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty		no agreement including agreement to disagree	any other	no. of post- 2015 cases remaining ir MAP invento on 31 December 20
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Column 1 Treaty Partners (de minimis rule applies)	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9 0	Column 10 0	Column 11	Column 12	Column 13	Column 14 4
		Column 3 2 0	Column 4 0 0		Column 6 0 0	Column 7  1 0	Column 8 0 0	Column 9 0 0	Column 10 0 0	0 0	0 0	Column 13 0 0	Column 14 4 0

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

Table 2: Other MAP Cases													
			number of post-2015 cases closed during the reporting period by outcome										
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	no taxation	no agreement including agreement to disagree	any other	no. of post-2015 cases remaining ir MAP inventory on 31 December 2018
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
ow 2 Treaty Partners (de minimis rule applies)	6	6	1	0	0	0	0	0	0	0	0	0	11
ow 3 Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6	6	1	0	0	0	0	0	0	0	0	0	11
Notes:	-								-				-

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

		average time taken (in months) for post-2015 cases from:								
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
2	Treaty Partners (de minimis rule applies)	19.00	1.00	n.a.	n.a.					
	Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.					
	Total Average Time	19.00	1.00	n.a.	n.a.					
	Notes:									

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

	average time taken (in months) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
Column 1	Column 2	Column 3	Column 4	Column 5						
reaty Partners (de minimis rule applies)	24.00	1.00	3.00	21.00						
reaty Partners (Others)	n.a.	n.a.	n.a.	n.a.						
otal Average Time	24.00	1.00	3.00	21.00						

Row 3

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

	Table 3: All MAP Cases										
		average time taken (in months) for post-2015 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
		Column 1	Column 2	Column 3	Column 4						
1	Total Average Time	21.50	1.00	3.00	21.00						
	Notes:										