

PROTOCOL

At the signing today of the Convention between the Government of Canada 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 and on Capital, the undersigned have agreed upon the following provisions, which shall form an integral part of the Convention:

1. With regard to Article 12

If Kazakhstan agrees in a treaty with another country which at the time of signing the Convention is a member of the Organisation for Economic Cooperation and Development, to impose a lower rate on royalties than the rate specified in paragraph 2, both Contracting States shall apply that lower rate instead of the rate specified in paragraph 2 in regard of the following:

- (a) copyright royalties and other like payments in respect of the production or reproduction of any literary, dramatic, musical or artistic work (but not including royalties in respect of motion picture films nor royalties in respect of works on film or videotape or other means of reproduction for use in connection with television broadcasting); or
- (b) royalties for the use of, or the right to use, computer software; or
- (c) where the payer and the beneficial owner of the royalties are not associated persons within the meaning of subparagraph a) or subparagraph b) of Article 9 (Associated Persons), royalties for the use of, or the right to use, any patent or any information concerning industrial, commercial or scientific experience (but not including any such information provided in connection with a rental or franchise agreement).

2. With regard to Article 22

The term "capital" for purposes of Article 22 (Capital) means movable and immovable property, and includes (but is not limited to) cash, stock or other evidences of ownership rights, notes, bonds or other evidences of indebtedness, and patents, trademarks, copyrights or other like right or property.