



*Tax specialists, tax managers, tax consultants, tax authorities, tax lawyers, financial directors, tax controllers, businessmen, accountants as well as academics and students are welcome to participate in*

## **SPAIN - KAZAKHSTAN TAX FORUM**



**Organized by:**

Kazakh Institute of Management, Economics, and Strategic Research,  
Central Asian Tax Research Center

In cooperation with

Universidad Autónoma de Madrid,  
Universidad Complutense de Madrid  
International Fiscal Association (IFA),

Almaty, Kazakhstan  
8 February 2012



## INVITATION

On behalf of the KIMEP Central Asian Tax Research Center (CATRC), we cordially invite you to participate in the 1st round of **Spain-Kazakhstan Tax Forum** devoted to strengthening of mutual academic and research relationships and cooperation in tax education between two countries, which is scheduled for February 8, 2012 in Almaty, KIMEP.

### Spain-Kazakhstan Tax Forum Description

The Forum is organized with a purpose to carry out comparative research and also to explore and analyse various tax aspects and concepts similar but also unique to two tax systems and to build grounds for further cooperation in research findings. The guest speakers are academics and tax professors from leading Spanish universities. Several speaking slots are also reserved for representatives of industry and consulting companies.

This is the 1<sup>st</sup> round of the Tax Forum, which envisages the 2<sup>nd</sup> round to take place in Spain. Do not miss this unique opportunity to learn more about the Spanish tax system and explore the intricacies of interaction between the Kazakhstani and Spanish tax regulations, as well as issues arising from interpretation and application of Spain – Kazakhstan Tax Treaty.

Participation fee is KZT 15000

Please note that Sponsorship contributions and participation fees are intended to cover organizational costs, lunches, coffee breaks, printing materials.

All the Surplus funds from the event is allocated to Special Tax Scholarship for KIMEP Students with financial need.

\*Fee participation waiver is available – please indicate the reason for waiver

\*Fee participation discount for several employees from one company is provided – for more information regarding the discounts – please contact forum's coordinator.

For more information contact:

#### Forum Coordinators :

Karina Muratova

Tel: 8 701 237 00 77

Address: Central Asian Tax Research Center

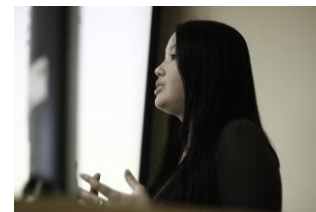
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# Program outline: Spain-Kazakhstan Tax Forum

## Current Issues and Future Developments

Kazakhstan Institute of Management, Economics and Strategic Research  
Faculty of Law  
4 Abay Ave., Almaty - KZ



**February, 8**

10.00-10.30 Registration and welcome coffee  
Introduction and Opening Session (Ms. Cristina Santamaria Garcia, Prof. Terence Blackburn, Prof. Bill Gissy and Prof. Joseph Luke )



### 10.30-11.30 Session 1



#### Overview of mutual investment and trade relations

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|--|--|
| <ul style="list-style-type: none"> <li><b>Spain-Kazakhstan Economic and Trade Ties</b> (Ms.Cristina Santamaría García) (15 min)<br/>Discussion (15 min)</li> </ul> | <ul style="list-style-type: none"> <li>Kazakhstani perspective (Dr. Vladimir Tyutyuryukov) (15 min)<br/>Discussion (15 min)</li> </ul> |
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### 11.30-12.30 Session 2

#### Confronting Tax Systems at Glance

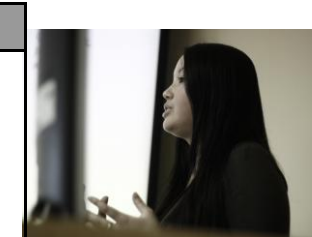
- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li><b>Brief Overview of Spanish Tax System</b> (Prof. Jose Almudi) (15 min)<br/>Discussion (15 min)</li> </ul> | <ul style="list-style-type: none"> <li><b>Brief Overview of Kazakhstani Tax System</b> (Ms.Gulzada and Ms.Tolkyn) (15 min)<br/>Discussion (15 min)</li> </ul> |
|--|---|



### 12.30-13.30 Session 3

#### Domestic provisions in Kazakhstan

- Introduction to international taxation** (Prof. Tomas Balco and Prof. Vladimir Tyutyuryukov)
- Source perspective - definition of income having source in Kazakhstan, definition of Permanent Establishment, WHT mechanisms, Exemptions** (Konstantin Malko, BCB and Alla, BCB) (15 min)  
Discussion (15 min)
- Residence perspective - definition of tax resident, rules on elimination of double taxation** (Kuralay Baisalbayeva, BCB) (Togzhan Zhumasheva, BCB) (15 min)  
Discussion (15 min)



## Focus on International Taxation - domestic provisions

- **Domestic provisions in Spain, (Félix Vega)**  
Discussion (10 min)
- **Source perspective - definition of income having source in Spain, definition of Permanent Establishment, WHT mechanisms, Exemptions (Félix Vega) (15 min)**  
Discussion (10 min)
- **Residence perspective - definition of tax resident, rules on elimination of double taxation (Félix Vega) (15 min)**  
Discussion (10 min)

16.00-17.00 Session 5

### Tax Treaty Session

- **Tax Treaty Network of Spain and key procedural aspects of treaty application (Prof. Félix Vega) (15 min)**  
Discussion (15 min)
- **High-lights of Tax Treaty Case Law (Prof. Jose Almudi)**

- **Tax Treaty Network of Kazakhstan and key procedural aspects of treaty application (Elvira Hailiulina, MBA) (15 min)**  
**Discussion (15 min)**
- **Analysis of Spain - Kazakhstan Tax Treaty (Karina Muratova, BCB 4 Students TBC and Samrat Aikenov) (15 min)**  
Discussion (10 min)

17.00-18.00 Session 6

### Special Topics

#### Spanish Perspective

- **General Anti-Avoidance Rules (15 min)**  
Discussion (10min) Prof. José Almudí
- **Special Anti-Avoidance Rules (15 min)**
- **Special incentives, taxation of SMEs, Spain vs Europe**

#### Kazakhstani Perspective

- **General Anti-Avoidance Rules (Daan) (15 min)**  
**Discussion (10min)**
- **Special Anti-Avoidance Rules (Alina Ishalevva, LLM) (15 min)**  
**Discussion (10min)**
- **Special Incentives**
- **Taxation of SMEs**
- **Kazakhstan vs CIS**



## SPONSORSHIP PROPOSAL

Central Asian Tax Research Center invites corporations and organizations to support and sponsor **Spain-Kazakhstan Tax Forum**. Funding is needed to provide for expenses related to support expenses of Spanish delegation and also to cover the expenses related to the organization of this event. This is an excellent opportunity for your organization to demonstrate its involvement in this area and promote your products and services in front of resident Spanish business community. We are offering a limited number of sponsorship opportunities in order to provide our sponsors with a high level of visibility with impressive group of media and business sector. Should your organization have specific research questions that you would like to include into the research focus or would welcome other sponsorship benefits, we are prepared to include such benefit into your sponsorship package.

### SPONSORSHIP BENEFITS:

- **Publicity and promotion**

Your sponsorship will be supported heavily through an integrated marketing, advertising and public relations program. Your participation will be promoted through a variety of email campaigns, newsletters, periodicals and during the seminar itself.

Previous Media Coverage: “Delovoy Kazakhstan”, “Taxes and Finance”, “Accounting and Audit”, Web journal “KIMEP bulletin” <http://bulletin.kimep.kz/>, Web announcements about upcoming Events by American Chamber of Commerce, Kazakhstan, CATRC “Tax Alerts”, monthly published paper edition, distributed to different Public Tax and Commercial Events

- **Networking with business professionals**

During the seminar, sponsors can obtain direct access to the industry leaders and professionals in a wide range of business activities. Such networking can generate valuable contacts during and after the event.

- **Distribution of Company Profile and Services**

The conference kits can include the sponsoring companies’ profiles and services. This is an opportunity for reference guide and a regular reminder of the sponsors’ products or services.

- **Strengthening your Corporate Image**

Through the conference, your company will be projected as an industry player and leader committed to activities that benefit the business society.

- **Networking with students-presenters**

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The seminar will provide an opportunity for companies to find future valuable and knowledgeable employees as students will make a deep research and present the issue and their proficiency in this sphere.

### **SPONSORSHIP CATEGORIES:**

#### **Gold Sponsor: More than \$ 3000 USD**

This sponsorship will include:

- ✓ Moderator role on workshop is reserved to your company
- ✓ Prime acknowledgement in all pre-conference literature including the main conference announcements and brochures.
- ✓ Prominent inclusion of your corporate logo highlighted by the words “**Gold Sponsor**” in all conference collateral including conference brochure, conference journal, banners, streamers, mailers, media releases.
- ✓ Invitations to other networking and social events that will take place during the conference.
- ✓ Acknowledgement as “**Gold Sponsor**” in key conference activities, including the Formal Ceremonies.
- ✓ Advertisement of your products and services.

#### **Silver Sponsors: More \$ 2000 USD**

- ✓ Acknowledgement in all pre-conference literature including the main conference announcements and brochures.
- ✓ Inclusion of your corporate logo highlighted by the words “**Silver Sponsor**” in all conference collateral including conference brochure, conference journal, banners, streamers, mailers, media releases.
- ✓ Invitations to other networking and social events that will take place during the conference
- ✓ Acknowledgement as “**Silver Sponsor**” in key conference activities, including the Formal Ceremonies.

#### **Other Sponsors:**

We would be glad if you could also support us by media coverage, lunch, refreshments and any other help in kind.

We have outlined our ideas about how we can meet your marketing objectives at the Tax Forum. We would also like to hear your ideas. Call or write to us to discuss how we can work together to design a customized sponsorship package to meet your specific needs and marketing communication strategies and directions.





## Organizers background About CATRC (Central Asian Tax Research Center)

Central Asian Tax Research Center (CATRC) of Kazakhstan Institute of Management, economics and Strategic Research (KIMEP), founded by Dr. Chan Young Bang, the President of KIMEP and currently directed by Prof. Tomas Balco, is specialized applied research center organized as independent academic unit under the School of Law at KIMEP with the primary focus on tax research on Kazakhstan and Central Asian and secondary focus on CIS countries and Eastern/Central Europe. The Center is designated to carry put a wide range of academic and client-focused research.

The Center presents the results of its research through regular external events dedicated to the various areas. Objective is to share the knowledge with the business community and reciprocally also to get further inputs and support for further research from the community.

Also the Center provides the platform for research within Kazakhstan, providing independent advice to key players in Kazakhstan and Central Asia, such as Foreign Investors, the Tax Payer Community, and the Governments of the respective Republics on issues related to improvement of the tax policy, tax legislation and administrative framework.

Spain-Kazakhstan Tax Forum is already the third similar event organized by CATRC and is based on model of successful Korea - Kazakhstan Tax Forum and China - Kazakhstan Tax Forum. It is also one of the several major events held by CATRC this year.

The Center is looking for sponsors, partners and research fellows, as well as full-time academics and staff.

For more information about the activities of the CATRC, sponsorship and partnership opportunities or to request assistance/research services, in-house and external tax training or simply be included into the mailing list for future events, please contact: [catrc2011@gmail.com](mailto:catrc2011@gmail.com) or [tombalco@yahoo.com](mailto:tombalco@yahoo.com)

More information is available: [www.catrc.kz](http://www.catrc.kz)





## Organizers background KIMEP (Kazakhstan Institute of Management, Economics and Strategic Research)

The Kazakhstan Institute of Management, Economics and Strategic Research is the leading independent North American-styled academic institution in the CIS. Currently, it has approximately 4,000 students enrolled in six academic units, studying business, law, journalism, the social sciences and English pedagogy. KIMEP's world-class curriculum is based on international standards, and all of its classes are taught in English. Utilizing a strong support system that features a first-rate Language Center, the largest English-language library in the CIS, a modern Sports Center and much more, KIMEP strives to provide an invaluable academic experience for all of its students and faculty.

KIMEP has an outstanding reputation throughout Kazakhstan and the region. It has active links to the business community, with support from PricewaterhouseCoopers, Citibank, the state oil company KazMunaiGaz, Exxon Mobil, Kookmin Bank and many others. KIMEP's programs are consistently rated by the Kazakhstani Ministry of Education as the first in their class, and a recent independent assessment by Kazakhstan's business and legal community awarded KIMEP with the best MBA and Executive MBA Programs in the country.

More information is available: [www.kimep.kz](http://www.kimep.kz)

*CATRC is fully in charge of the forum organization.*

