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**Interinstitutional File:
2015/0110 (NLE)**

COEST 163

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: Enhanced Partnership and Cooperation Agreement between the European Union and its Member States, of the one part, and the Republic of Kazakhstan, of the other part

Page EU/KZ/en 373 shall be replaced by the attached page.

ARTICLE 276

Taxation

1. This Agreement shall only apply to taxation measures in so far as such application is necessary to give effect to the provisions of this Agreement.
2. Nothing in this Agreement shall be construed as preventing the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements for the avoidance of double taxation, other tax arrangements or domestic fiscal legislation.

ARTICLE 277

Fulfilment of obligations

1. The Parties shall take any measures required to fulfil their obligations under this Agreement. They shall ensure that the objectives set out in this Agreement are attained.