

# Responding COVID-19: Kazakhstan experience

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**Republic of Kazakhstan**



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



# Exemption from taxes

property tax

land tax on agricultural land

property tax

individual income tax

VAT rate has been reduced from 12% to 8%

excise duty for refineries for gasoline and diesel fuel sold for export

export customs duty on exported light oil products

taxes and payments from the Payroll Fund



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# Tax administration

**extended deadlines for submitting tax declarations**

**tax audits have been suspended**

**SMEs are granted a deferral on taxes and other mandatory payments to the budget**

**VAT for non-residents on maintenance and legal support of aircraft leasing transactions has been granted**



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# Thank you!



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