

附件4

Current Tax System (2024) in Kazakhstan

Serial Number	Taxes	Taxpayers	Objects of Taxation ( Base of Taxation )	Tax Rates
Goods and Services Taxes				
1	Value Added Tax	All legal entities and individual entrepreneurs registered for VAT purposes	Sales of goods, works and services and purchase of works/services from foreign vendors	12%, with some goods and services subject to a rate of 0%
2	Excise Tax	Producer or importer of certain goods	Spirits, alcoholic beverages, tobacco products, products with heated tobacco and nicotine containing liquids, gasoline and diesel fuel, crude petroleum, gas liquids, passenger cars, and spirits containing products of a medical designation	Absolute amount per unit
3	Customs Duty	Owner of imported/exported goods or their representatives	Goods allowed to be imported into and exported from Kazakhstan	Ad valorem, specific duty, or combination of both
Income Taxes				
4	Corporate Income Tax	Resident legal entities and non-resident legal entities in Kazakhstan	Taxable income received by resident and non - resident legal entities	Standard rate: 20% Reduced rate: 10% for companies engaged in agriculture and aquaculture Permanent establishments of non-resident legal entities are liable to both corporate income tax and branch tax. The rate of branch tax is
		Resident taxpayer: individual who permanently resides in Kazakhstan or has his centre of vital interests in Kazakhstan	Income derived from inside Kazakhstan or outside Kazakhstan	

5	Individual Income Tax	Non-resident taxpayer: individual who does not fulfil the conditions for resident taxpayer	Income derived from inside Kazakhstan	10%
<b>Other Taxes</b>				
6	Tax on Gambling Business	Legal entities engaged in the provision of services relating to casino, game machine rooms, sweepstakes or bookmaker's office	Gaming table, gaming machine, sweepstake jackpot, electronic sweepstake jackpot, bookmaker's jackpot and electronic bookmaker's jackpot	Tax rates range from 60 Monthly calculation index to 4,000 Monthly calculation index
7	Motor Vehicle Tax	Legal entities that own or lease a vehicle registered in Kazakhstan	Engine power, size and number of seats of the vehicle	Tax rates are calculated in Monthly calculation index
8	Social Tax	Resident legal entities and non-resident legal entities in Kazakhstan	Employment income of local and foreign employees	9.50%
9	Property tax	Kazakhstan legal entities and foreign legal entities who has ownership or use rights in accordance with a concession agreement	Average annual balance sheet value of the asset of buildings, constructions, residential buildings, premises and other related constructions	1.5%. For legal entities operating within Special Economic Zones a rate of 0% applies
10	Land tax	Kazakhstan legal entities and foreign legal entities who own or possess plots of land in Kazakhstan	Tax is determined on the basis of the quality, location and water supply of the land	Fixed annual amount (of between KZT 0.48 and 5,790) per hectare, which is multiplied by a coefficient set annually by the Government
11	Mineral Extraction Tax	Subsurface users engaged in the extraction of hydrocarbons, minerals, underground waters and therapeutic muds	The value or volume of the hydrocarbons extracted	Ad valorem, specific duty
12	Excess Profit Tax	Subsurface users operating under a subsurface use contract	Part of net income exceeding 25% of deductions under each subsurface use contract	Tax rates vary from 10% to 60%

13	Rent Tax on Export	Persons who export crude oil, natural gas liquids	The value of crude oil and natural gas liquids exported	Tax rates between 7% and 32% for crude oil and gas condensate
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