



Thinking beyond borders: Management of extended business travelers – Kazakhstan

January 2025

Contents

1	Key message	4
2	Income Tax	6
3	Social Security	10
4	Compliance obligations	12
5	Immigration	16

01

Key message

1 Key message

Tax legislation of the Republic of Kazakhstan consists of the Tax Code and normative Legal Acts and is regulated by the International Agreements. Tax legislation is based on the principles of the mandatory nature of payment of taxes and other mandatory payments to revenue, certainty and equity of taxation, unity of the tax system and publicity of tax legislation.

The Tax Code of the Republic of Kazakhstan establishes Kazakhstan taxes, levies, and general tax principles.

Such taxes as corporate income tax, value added tax, personal income tax, and excise taxes account for the largest portion of budget revenues. The tax period for a corporation and an individual is a calendar year.

In recent years, the foreign investment climate has undergone considerable change, with the government becoming more assertive with respect to foreign investors.

02

Income tax

2 Income Tax

2.1 Liability for income tax

Personal taxation in Kazakhstan depends on an individual's tax residency status. Foreign individuals are regarded as tax residents of Kazakhstan if they spend 183 days or more in Kazakhstan in any consecutive 12-month period, which ends in current tax period. Foreign individuals who are present in Kazakhstan less than the stipulated number of days are regarded as tax non-residents.

Tax residents are subject to personal income tax on their worldwide income while non-residents on their Kazakh - source income only. Income that an individual (both, resident, and non-resident) receives from employment in Kazakhstan is regarded as a Kazakh-source income, regardless of where this income is paid or who pays it. Income which is subject to PIT is divided for: income taxable at source of payment (mainly employment income) and income taxable by individuals independently (personal income).

2.2 Taxable income

A non-resident's Kazakh-source income with respect to employment income includes all income, whether received in cash or in kind, for work performed in Kazakhstan, regardless of where the income is paid or who pays the income. As a rule, all types of compensation and benefits that an employee receives for employment services constitute taxable income. Certain types of non-employment income are exempt from personal income tax.

2.3 Tax rates

The standard personal income tax rate for employment income is a flat 10 percent for both resident and non-resident employees.

Tax resident individuals' worldwide income should be taxed at 10 percent flat rate, while non-resident individuals' income is taxable at rates ranging from 10 to 20 percent. Under recent changes to the tax legislation, introduction of progressive personal income tax rate is postponed.

2.4 Tax payment and reporting mechanism

Kazakh legal entities and representative offices and branches of foreign legal entities registered in Kazakhstan must withhold personal income tax from all payments they make to employees and secondees, remit the tax, and report these taxes on their payroll tax reports.

2.4.1 Self-taxation in Kazakhstan

Kazakhstan non-resident individuals: In case Kazakh tax non-resident received Kazakh-source income that is not taxed at the source of payment in Kazakhstan, he/she is obliged to report it through his annual personal income tax declaration (form 240.00) and submit it to the tax authorities before 31 March of the year following the reporting period (for 2024 the deadline is 31 March 2025). The tax payment is due by 10 April of the year following the reporting period (for 2024 the deadline is 10 April 2025).

Kazakhstan tax resident individuals: According to the changes that came into effect on 1 January 2025, regarding the tax obligations for individuals under the Kazakhstan Tax Code, tax residents of Kazakhstan are required to file annual declaration on income and property (form 270.00) instead of the form 240.00 (was relevant for the last periods) in case when they received income in/outside of Kazakhstan not taxed at

the source of payment, had operations on assets movement during the year, foreign bank accounts exceeding the limit of 1,000 MCI (KZT 3,692,000 for 2024) and property on the right of ownership as of 31 December of the year following the reporting period. The deadline for the submission of tax declaration on income and property (form 270.00) is 15 September of the year following the reporting period (for 2024 the deadline is 15 September 2025). Tax payment is due by 25 September of the year following the reporting period (for 2024 the deadline is 25 September 2025).

It should be noted that earlier the declaration on income and property (form 270.00) was the part of the universal reporting system in Kazakhstan and could be only submitted on the second year after the entering the system. According to the current changes, this form acts as an annual income tax declaration and replaces all the previously existing forms and can be submitted by resident individuals who have obligation on self-reporting and taxation independently.

There is no joint filing status in Kazakhstan. Instead, each spouse earning income or holding a foreign property must file a separate tax return.

2.4.2 Universal reporting in Kazakhstan

Starting from 1 January 2021 universal reporting system was introduced in Kazakhstan. It is implemented in 4 stages for listed below individuals.

1st stage (Starting January 1, 2021):

- Individuals holding a public position and their spouses.
- Individuals authorized to perform state functions and their spouses.
- Individuals equated to persons authorized to perform state functions, and their spouses.
- Individuals mandated by the Constitutional Law of Kazakhstan concerning elections, corruption control, banking, insurance, and securities.

2nd stage (Starting January 1, 2023):

- Employees of the state institutions (including the fields of education, healthcare, culture, sports, etc.) and their spouses.
- Employees of the quasi-public sector and their spouses.

3rd stage (Starting January 1, 2024):

- Heads and founders/ owners of Kazakhstan legal entities and their spouses.
- Individual entrepreneurs and their spouses.

4th stage (Starting January 1, 2025):

- Resident individuals who have foreign bank accounts and property on the right of ownership (under consideration by the tax authorities).

The process of universal reporting includes two separate obligatory tax forms. When entering the mandatory reporting system, it is necessary to submit an “entry” declaration of assets and liabilities (form 250.00). This form is submitted once by an individual and is intended to record information about the presence of property and obligations as of 31 December of the reporting year. Subsequently after entering the universal reporting system, it is necessary to submit an “annual” declaration of income and property (form 270.00). The filing deadline of two mentioned declarations is 15 September of the year following the reporting year. The

deadline for Kazakh PIT payment (per form 270.00) – 25 September the year following the reporting period (10 days after the declaration submission deadline).

For 2025, the categories of individuals that have already entered to one of the 3 stages of the universal reporting system and submitted the “entry” declaration of assets and liabilities (form 250.00) and obliged to further report their foreign property and bank accounts, assets movement and income subject to self-taxation through the “annual” declaration on income and property (form 270.00).

As of current period, in the framework of the stage 4 of the universal reporting system in Kazakhstan and due to the changes came into force from 1 January 2025, reporting obligations apply to all Kazakh tax residents who have foreign bank accounts and property on the right of ownership.

In case the individual is entering the universal reporting system and has obligations to file the declaration to report his income subject to self-taxation, he will be obliged to submit both forms simultaneously (form 250.00 and form 270.00 before 15 September 2025).

2.5 Foreign tax credit

Kazakh resident taxpayers can apply foreign tax credit in Kazakhstan for the amount of income tax paid in foreign jurisdictions on income derived from foreign sources. The credit cannot exceed the amount of tax that would have been payable in Kazakhstan on the same income (only 10 percent of the tax can be claimed).

Income pooling is not allowed, and taxpayers must compute foreign tax credits for each foreign tax jurisdiction separately. To claim a foreign tax credit, the Kazakh tax resident should obtain a document confirming the amount of income earned and taxes paid. Such document must be issued and/or certified by the foreign tax authorities.

The certificate must be obtained by the Kazakhstan tax declaration filing deadline (15 September of the year following the reporting period). However, it should be provided to the tax authorities only in case of tax audit during the statute of limitation period which is 3 years in Kazakhstan.

2.6 Treaty claims procedure

A non-resident individual's income may be exempt from income tax in Kazakhstan under an applicable tax treaty. If the income is subject to income tax at the source of payment in Kazakhstan, the individual can claim treaty relief by obtaining the certificate confirming their tax residency in a country/jurisdiction that has a tax treaty with Kazakhstan. In case the certificate is provided to employer in Kazakhstan, he will be responsible for ensuring that the individual meets the conditions to qualify for treaty relief. The individual can also be excluded from reporting and taxation in Kazakhstan in case of providing the certificate to the Kazakh tax authorities in case of their audit.

03

Social Security

3 Social Security

3.1 Social insurance contributions

Employers in Kazakhstan must make social insurance contributions to the State Social Insurance Fund. Contributions are required for Kazakhstan citizens, foreign individuals with Kazakhstan permanent residence permits, repatriate Kazakhs and citizens of Eurasian Economic Union countries (Russia, Belarus, Armenia, Kyrgyzstan) who work in Kazakhstan based on local employment agreements or service agreements.

Employers must make contributions individually for each employee. Contributions are computed at rate of 5% percent from applicable gross salary with a lower limit in the amount of the minimum monthly salary (KZT 85,000 in 2025) up to a maximum monthly income of 7 times minimum monthly salary (KZT 595,000 in 2025).

Calculated social insurance contributions are deducted from social tax payments a flat rate of 11 percent. and thus, do not represent an additional burden on the employers.

3.2 Obligatory social medical insurance contributions

Employers in Kazakhstan must make obligatory social medical insurance (hereinafter – “OSMI”) contributions at their own expense and withheld OSMI payments from employees’ gross income monthly at the following rates:

OSMI contributions – 3% rate

OSMI payments – 2% rate

The calculation base for OSMI payments and contributions includes gross salaries and other benefits that individuals earn under a labor contract or service agreement excluding type of income that is not subject to OSMI payments and contributions. Also, the calculation base shall not exceed 10 times minimum monthly salaries (KZT 850,000 in 2025).

04

Compliance obligations

4 Compliance obligations

4.1 Social tax

Employers in Kazakhstan, including foreign employers operating in Kazakhstan through a branch or representative office, must pay social tax for their local and expatriate employees and secondees.

Social tax is levied at a flat rate of 11 percent on the gross income excluding pension fund contributions, obligatory social medical insurance contributions and social insurance of employees, including all fringe benefits, whether received in cash or in kind. The minimum limit for the social tax is 14 MCI (KZT 55,048 in 2025). The tax is borne entirely by the employer, and no part is withheld from employee salaries.

4.2 Obligatory pension contributions

Kazakhstan citizens, foreign individuals with Kazakhstan permanent residence permits, repatriate Kazakhs and citizens of Eurasian Economic Union countries (Russia, Belarus, Armenia, Kyrgyzstan), must pay 10 percent of their gross income as obligatory contributions to United National Pension in Kazakhstan. The gross monthly income amount subject to obligatory pension contributions is capped at approximately 50 minimum monthly salary (KZT 4,250,000 in 2025). Employers of Kazakh nationals must withhold the pension contributions from the amounts due to the individuals and remit these amounts to the United National Pension. Foreign nationals who do not have a permanent residence permit in Kazakhstan are not required to join Kazakh pension plans.

4.3 Obligatory employer pension contributions

On January 1, 2024, there was a new provision enforcing the obligation of employers to make contributions to the Unified Accumulative Pension Fund as part of the Kazakhstan pension system and is currently 2.5%. These contributions were termed obligatory employer pension contributions for employees. The amount of the employer pension contribution is calculated based on each employee's (born after January 1, 1975) monthly income as follows:

- from January 2025 - 2.5%
- from January 2026 - 3.5%
- from January 2027 - 4.5%
- from January 2028 - 5%

It is important to note that the taxable monthly income should not be lower than 1 minimum monthly salary (KZT 85,000 in 2025) and not exceed 50 times the minimum wage established for the relevant financial year (KZT 4,250,000 in 2025). Unlike the accumulative pension system, pension savings from the employer pension contribution are not subject to withdrawal from the Fund in the form of lump-sum pension payments for the purpose of improving housing conditions and/or covering medical expenses. They cannot be transferred to trust management by the managing investment portfolio, and they are not covered by the state guarantee for the preservation of pension savings.

4.3 Protection of taxpayer rights

Overall, Kazakhstan's tax legislation establishes a relatively well functioning and straightforward tax collection mechanism. Although the Tax Code provides that a principal obligation of the tax authorities is to observe taxpayer rights, these rights are narrow in scope and largely declarative.

Businesses often complain of frequent inspections by tax authorities and other officials, even though such inspections are limited in number and scope under Kazakhstan legislation. Although the government is taking steps to rein in inspections by overzealous officials, Kazakhstan's tax system continues to suffer from excessive bureaucracy, and more progress is needed for the tax collection system to provide adequate safeguards for taxpayer rights.

05

Immigration

5 Immigration

Following is an overview of the concept of Kazakhstan's immigration system for skilled labor

(E.g., which steps are required, authorities involved, in-country/jurisdiction and foreign consular processes, review/draft flow chart illustrating the process)

This summary provides basic information regarding business visits to, and work authorization for, Kazakhstan. The information is of a general nature and should not be relied upon as legal advice.

Most foreign nationals who intend to engage in active, productive employment in Kazakhstan will need a Visa and Work Permit. Depending on the purpose of travel to Kazakhstan and the nationality of the traveler, there are different types of visas that will apply to the occasion, and which vary in their processes and processing times. For all work authorization types, foreign nationals must coordinate with their employer to collect and legalize corporate and personal documentation.

Kazakhstan distinguishes further between Non-Visa Nationals and Visa Nationals. Non-Visa Nationals can enter Kazakhstan for business visitor purposes without the need to apply for an entry visa. There is a list of Non-Visa Nationals described in the answer to question 2.

Summary answers basic questions related to obtaining and extending a visa, as well as cases of visa cancellation. Also, it has detailed information clarifying steps and interaction with state authorities.

6.1 International Business Travel/Short-Term Assignments

Describe (a) which nationalities may enter Kazakhstan as non-visa national, (b) which activities they may perform and (c) the maximum length of stay

Under standard circumstances, the citizens of the Commonwealth of Australia, the United States of America, the Republic of Austria, Kingdom of Bahrain, the Kingdom of Belgium, the Republic of Bulgaria, the United Arab Emirates, Holy See Vatican, Socialist Republic of Vietnam, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Denmark, New Zealand, Japan, the State of Israel, the Republic of Ireland, the Republic of Iceland, the Kingdom of Spain, the Republic of Indonesia, the Italian Republic, Canada, the State of Qatar, the Republic of Cyprus, the Republic of Colombia, the Republic of Korea, the State of Kuwait, the Republic of Latvia, the Republic of Lithuania, the Principality of Liechtenstein, the Grand Duchy of Luxembourg, Hungary, Malaysia, the Republic of Malta, the United States in Mexico, the Principality of Monaco, the Kingdom of the Netherlands, the Kingdom of Norway, Sultanate of Oman, the Republic of Poland, the Portuguese Republic, Romania, the Kingdom of Saudi Arabia, the Republic of Singapore, the Slovak Republic, the Republic of Slovenia, the Kingdom of Thailand, the Republic of Turkey, the United Kingdom of Great Britain and Northern Ireland, the Republic of the Philippines, the Republic of Finland, the French Republic, the Republic of Croatia, the Czech Republic, the Republic of Chile, the Swiss Confederation, the Kingdom of Sweden and the Republic of Estonia are entitled to enter, remain and leave Kazakhstan without a visa, if the period of their stay in Kazakhstan shall not exceed 30 calendar days from the date of entry to Kazakhstan.

The citizens of the Islamic Republic of Iran, the People's Republic of China and the Republic of India enter and leave Kazakhstan without a visa, if the period of their stay does not exceed 14 calendar days from the date of entry to Kazakhstan.

Also, the citizens of Russia, Kyrgyzstan, Belarus and Armenia can stay in Kazakhstan up to 90 calendar days.

Kazakh legislation is not clear about the types of activities that are allowed for foreign nationals during this 30, 14 or 90 day visa-free period. In particular, some state officials believe that visa-free regime can be used only for touristic and personal purposes, while others believe that it is allowed to travel for any purpose other than work. In this regard, please be aware that there is a risk that some state bodies may have the position that foreign nationals cannot travel under visa-free regime for business purposes.

What is important when travelling under visa-free regime is to stay in Kazakhstan no more than 30 days? (A total of 90 days shall not be exceeded during each period of 180 days)

The citizens of the Islamic Republic of Iran, the People's Republic of China and the Republic of India are entitled to stay in Kazakhstan **no more than 14 days (a total 42 days shall not be exceeded during each period of 180 days)**.

The citizens of Russia, Kyrgyzstan, Belarus and Armenia are entitled to stay in Kazakhstan **no more than 90 days (a total 90 days shall not be exceeded during each period of 180 days)**.

The foreign nationals who temporarily stay in Kazakhstan are not allowed to be engaged in labor activity without the appropriate permit (visa) issued by the local executive body or internal affairs bodies, unless otherwise provided by Kazakh legislation in the field of migration and / or international agreements ratified by the Republic of Kazakhstan.

In this regard, if the foreign nationals plan to come to Kazakhstan for the purposes of work (i.e., to receive remuneration for the work from a Kazakh company), then the foreign national will need to obtain a certain type of visa, even if the foreign national stay does not exceed 30 days.

Please be informed that the citizens of Russia, Kyrgyzstan, Belarus and Armenia can come to Kazakhstan for the purposes of work (i.e., to receive remuneration for the work from a Kazakh company) if the citizen receives the temporary residence permit.

Short-term assignment (business purposes)

Please note that if the planned period of stay of a foreign employee in Kazakhstan does not exceed 120 calendar days in total within 1 (one) calendar year, then such foreign employee has the right to enter Kazakhstan with business visa based on letter of invitation without obtaining a work permit. Letter of invitation should (1) be issued by inviting company, (2) have a visa support number and (3) be registered with Kazakh Migration Department.

The Kazakh business visa is divided into following three categories:

- Category B1 is issued to participants of conferences, symposiums, forums, exhibitions, concerts, cultural, scientific and other events; participants in meetings, organizations of round tables, exhibitions, meetings of experts; accompanying humanitarian assistance; persons arriving for the purpose of reading lectures and conducting classes in educational institutions; participants in the programs of youth, student and school exchanges, except for training in educational institutions of Kazakhstan; participants of sport events;
- Category B2 is issued to persons arriving for the purpose of installation, repair and maintenance of equipment; persons arriving for the purpose of providing consulting or auditing services;
- Category B3 is issued to persons arriving for negotiations, contracting; persons staying for negotiations, conclusion of contracts within the framework of cooperation in the field of industrialization and investments; founders or the board of directors.

At the same time, a letter of invitation to enter Kazakhstan must be provided by the Inviting Company to the territorial body of internal affairs or the "State Corporation "Government for Citizens" NJSC not earlier than 1 year and not later than 5 working days before the expected date of arrival of a foreign employee to Kazakhstan.

Describe (a) the regulatory framework for business traveler being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay

The issuance of visas, its extension, cancellation and recovery is regulated by the Rules for Documentation of Invitations, Approval of Invitations for Entrance of the Foreign Nationals and Individuals Without Citizenship to the Republic of Kazakhstan, and Issuance, Cancellation, Recovery of Visas of the Republic of Kazakhstan, as well as Extension and Reduction of Their Validity Term approved by the Joint Order of

the Acting Minister of Foreign Affairs of the Republic of Kazakhstan No.11-1-2/555 dated 24 November 2016 and the Minister of Internal Affairs of the Republic of Kazakhstan No.1100 dated 28 November 2016

Business travelers can perform their activities under the obtained visa. There are some types of “business visas” immigrants can obtain:

Investor visa (A5)

The following persons may apply to investor visa:

- Heads of legal entities carrying out investment activities in Kazakhstan, as well as members of their families;
- Deputies of the heads of legal entities carrying out investment activities in Kazakhstan, as well as members of their families;
- Heads of structural units of legal entities carrying out investment activities in Kazakhstan, as well as members of their families.
- Foreigners and stateless persons carrying out investments in accordance with the AIFC investment tax residency program, as well as members of their families.

For a single-entry visa the validity period is up to 90 days. For a multiple-entry visa the validity period is up to 5 years.

Visas for business purposes (B3)

The following persons may apply to B3 business visa:

- Business traveler, arriving for carrying out negotiations, signing contracts.

Only for Single entry the validity period is up to 90 days. Period of stay shall not exceed 30 days.

- Business traveler, arriving for negotiations, contracts for cooperation in the field of industrialization and investment;
- Founder shareholders, member of board of directors of the company.

Only for Multiple entry the validity period is up to 1 year, but no more than 30 days at each entry.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

Before entry in Kazakhstan, the foreign nationals shall obtain the relevant visa, in accordance with the laws of Kazakhstan.

To obtain abovementioned visas, applicant shall apply to Kazakh Consulate / Embassy the following documents:

- Visa application form for obtaining a visa with a color or black and white photograph measuring 3.5 x 4.5 centimeters;
- When applying for a visa in a foreign institution of the Republic of Kazakhstan it shall be provided the number, date of the invitation registered with the Ministry of Internal Affairs of the Republic of Kazakhstan or the Ministry of Foreign Affairs of the Republic of Kazakhstan (the number and date of issuing the invitation to the recipient of the visa shall be communicated by the inviting party); In addition, foreign institutions of the Republic of Kazakhstan issue visas for business purposes (B3) without invitation on the basis of Instructions of the Ministry of Foreign Affairs of the Republic of Kazakhstan and Verbal Note;

- A valid diplomatic, official, foreign passport of a foreign state, or another identity document recognized in this capacity by the Republic of Kazakhstan and granting the right to cross the State Border of the Republic of Kazakhstan (hereinafter, the “passport”);
- Original payment documents confirming the payment of the consular fee or state fee (the paid consular fees are non-refundable);
- Additional documents required for obtaining a visa, specified below:

Investor visa (A5)

The given visa is issued by foreign institutions of the Republic of Kazakhstan on the basis of the invitation.

A visa shall be issued by the Ministry of Internal Affairs of the Republic of Kazakhstan on the basis of an invitation or request from the inviting party, if there is a petition of the authorized investment body of the Republic of Kazakhstan or on the basis of a petition of the Administration of the AIFC.

Visa for business purposes (B3)

A visa shall be issued by the foreign institutions of the Republic of Kazakhstan on the basis of one of the following documents:

- instruction of the Ministry of Foreign Affairs of the Republic of Kazakhstan;
- Verbal note;
- Invitation;
- a petition from nationals of the countries indicated in the list of States;
- written instruction of the head of the foreign office of the Republic of Kazakhstan.

The Ministry of Internal Affairs of the Republic of Kazakhstan issues a visa on the basis of an invitation or request from the inviting party.

A one-time electronic visa is issued by the VMP on the basis of an invitation.

Are there any visa waiver programs or specific visa categories for technical support staff on short-term assignments?

Kazakh immigration legislation stipulates that for the provision of installation, repair and maintenance of equipment the foreign nationals shall obtain a B2 category business visa based on the invitation letter provided by the foreign institutions of the Republic of Kazakhstan. Also, a visa is issued by the Ministry of Internal Affairs of the Republic of Kazakhstan on the basis of an invitation or request from participants or bodies of the AIFC.

A one-time electronic visa is issued by the VMP on the basis of an invitation.

The total amount of days that foreign nationals can be stay in Kazakhstan under their B2 multiple entry visas is 90 days within 180 days while B2 single entry is 30 days within 90 days rolling period from the date of entry in Kazakhstan.

In case if the technical support staff is a member of the administrative and technical staff of diplomatic missions, the visa will be issued after submission of the following documents: Verbal note (indicating the position of the invited person to whom they were appointed, and in the case of rotation, the position, name and surname of the employee, to whose place they are appointed) and invitation letter.

6.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Kazakhstan? In this context outline whether a local employment contract is required for the specific permit type

Kazakh legislation provide certain requirements which should be met by a local company applying for work permits and by a foreign candidate for the vacant position. In particular, foreign candidates should have experience, education and qualification necessary for performing their duties on respective positions.

As for the local company intending to hire a foreign employee, such company should meet local content requirements established by Kazakh legislation. In particular, for the issuance of work permits Kazakh legislation stipulates four categories of employees. For each category of employees there is a certain ratio between the foreign and local employees.

Category of Employees	Description	Local Content Requirement Ratio: Foreign/Local
Category 1	Top managers and their deputies	30% of the total number of category 1 and category 2 employees can be foreign employees, while 70% of the total number of category 1 and category 2 employees shall be local employees
Category 2	Heads of structural divisions	
Category 3	Specialists	10% of the total number of category 3 and category 4 employees can be foreign employees, while 90% of the total number of category 3 and category 4 employees shall be local employees
Category 4	Skilled workers	

Under Kazakh legislation the number of works permits that can be issued in one region of Kazakhstan is limited by quota. Therefore, there is a possibility that the state authorities may be unable to issue a work permit if number of applications will be more than work permits available.

Required documents for foreign employees in the first, second, third and fourth categories:

- an application certified by the employer's electronic digital signature (EDS);
- Information on hiring foreign employees;
- Copy of ID of the foreign employee (passport)
- Copy of document, confirming the payment of state fee;
- Notarized copies and translations of documents on education;
- A document containing information about the employee's work activities;
- Information on local content;
- Notarized copy and translation of the contract for the performance of work and the provision of services;
- Notarized copy and translation of the document agreed between the foreign employee and the foreign legal entity-employer, under which the temporary transfer of the foreign employee is made;
- An electronic copy of the employer's letter confirming the compliance of the qualifications and professional experience of the foreign employee with the position to which he/she is engaged;
- Information on the performance of the obligations imposed on the issue of permits to hire foreign labor for the previous and current calendar years, the performance of which has reached the deadline (if any);
- Information on local staffing (with the exception of small businesses, government agencies and enterprises, representative offices and branches of foreign legal entities with a staff of no more than 10 people, foreign workers who arrived for self-employment in the Republic of Kazakhstan in accordance with the issuance or extension of certificates to a foreigner or stateless person on the compliance of his

qualifications for self-employment, the list of priority sectors (types of economic activity) and professions in demand in them, according to permits issued within quotas for countries of origin, in the presence of international agreements on cooperation in the field of labor migration and social protection of migrant workers ratified by the Republic of Kazakhstan;

- a notarized copy of the document on the conditions for local staffing for investment priority projects;
- information on the obligations assumed to obtain and extend permits;
- an electronic copy of the contract for the provision of services in the territory of the relevant administrative-territorial unit (when attracting foreign labor within several administrative-territorial units);
- an electronic copy of the letter from the authorized body of the relevant administrative territorial unit on meeting the need for the requested foreign labor (when attracting foreign labor within several administrative territorial units);
- an electronic copy of the identity document of the foreign employee;
- a document confirming the payment of a fee for the issuance of a permit.

Work permit is issued by the local executive authorities within 19 working days from the date of submission of all relevant documents.

Under Kazakh legislation, the work permit is issued for the period specified in the local employment contract. Permits to hire foreign labor shall be issued for the period:

- for Category 1 – on the basis of the employer's application for one, two or three years, with the right to extend the term of the permit for one, two or three years;
- for Categories 2 and 3 – for twelve months, with an extension for twelve months, but not more than three times;
- for Category 4 – for twelve months without the right of renewal;

In case it is planned that foreign employee will stay in Kazakhstan more than 120 calendar days in total within 1 (one) calendar year, or be hired by Kazakh entity, then such foreign employee is required to obtain a work permit and working visa prior arrival to Kazakhstan.

Kazakh legislation provides that a Kazakh employer may enter into the employment agreement with a foreign individual only after the obtainment of an appropriate work permit to this individual. In accordance with Visa Regulations of the Republic of Kazakhstan, foreign individuals carrying out or planning to carry out labor activity in Kazakhstan shall enter and work in Kazakhstan on the basis of Category C3 working visa. Category C3 working visa can be granted for foreign individual who intend to carry out labor activity in Kazakhstan provided that this individual has obtained a work permit.

Category C3 working visa may be given for the period of validity of appropriate work permit. The foreign employee is obliged to perform his/her labor duties in the region specified in the work permit. Therefore, a foreign individual may apply for a working visa only after he/she obtains relevant work permit from Kazakh state authorities.

Provide a general process overview to obtain a work and residence permit for long- term assignments (including processing times and maximum validation of the permit)

Please see the comments related to obtainment of work permit in the answer to question 1 of Long-Term Assignments section.

Please see the comments related to process of obtainment of residence permit in the answer to question “Is it possible to obtain a permanent residence permit?”.

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for the salary?

There are no special requirements with regard to obtain a long-term work or residence permit. Under Kazakh labor legislation the amount of monthly salary cannot be less than minimum amount of monthly salary established by the laws of the Republic of Kazakhstan. Amount of minimum monthly salary for 2025 is KZT 85,000 (USD 160).

Is there a fast-track process which could expedite the visa/work permit?

Kazakh legislation does not provide fast-track process for obtaining a visa/work permit.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/local hire)?

Under Kazakh immigration legislation, a foreign employee is allowed to enter in Kazakhstan and start performing a labor activity after obtainment of a relevant type of visa.

Can a short-term permit/business visa be transferred to a long-term permit in Kazakhstan?

Under the Rules for Issuance, it is allowed to transfer a period of stay from short term to a long term. However, the replacement of the multiplicity of a single-entry visa (specified in invitation documents) to a multiple-entry visa is not allowed.

Is it possible to renew work and residence permits?

Depending on the permit type it would be possible to renew work and residence permits in Kazakhstan.

Is there a quota or system or a labor market test in place?

The local executive body issues permit within the quota allocated by the authorized body on migration issues. Please note that work permits may be granted by the competent labor authority only in case of absence of workers with required qualification in the domestic labor market.

Therefore, employer shall, firstly make a search of available workers in the domestic labor market by notifying local labor agency with regard to availability of jobs (vacancies) in the applying company and then apply for work permit obtainment.

The number of permits in effect and previously issued in the territory of the relevant administrative-territorial unit does not exceed the number of quotas allocated by the authorized body for employment of the population to hire foreign labor for the corresponding calendar year. Exceeding the rate of the allocated quota may serve as grounds for refusing to issue a work permit or extending it.

6.3 General Immigration Related Questions

Would it be possible to bring family members to Kazakhstan?

Yes, foreign nationals residing in Kazakhstan can typically apply for dependent visas for their immediate family members, such as spouses and children, allowing them to join and stay with them in the country. The specific requirements and process may vary depending on the type of visa or residence permit held by the primary applicant.

Is it possible to obtain a permanent residence permit?

Yes, under the Kazakh immigration legislation, a foreign national are allowed to obtain a permanent residence in Kazakhstan. Prior to the obtainment of permanent residence, a foreign national shall obtain a B8 Visa. Under the Rules for Issuance a visa, the B8 Visa is issued on the basis of application submitted to the Embassy by foreign nationals with a purpose to obtain a permit for permanent residence in Kazakhstan (without providing invitation). Upon submission of application, all relevant documents are examined by the Ministry of Foreign Affairs and Ministry of Internal Affairs. The process of issuing a B8 Visa can be the period of up to 30 days, because all the information on the foreign national shall be examined. For single and multiple entry the validity period is up to 90 days.

What if circumstances change after the Work and Residence application process (e.g., change of employment or personal situation, including job title, job role or salary)?

Any change in the term of the employment or personal situation, including job title, job role or salary may require that a new work permit needs to be secured or an appropriate notification to be made.

In case if foreign national stays in Kazakhstan for less than required 183 days within any consecutive 12-month period from the date of issue of the permanent residence permit, then this permit will be canceled by the competent authority.

How long can a permit holder leave Kazakhstan without their permit becoming invalid?

In case if foreign national stays in Kazakhstan for less than required 183 days within any consecutive 12-month period from the date of issue of the permanent residence permit, then this permit will be canceled by the competent authority.

Must immigration permissions be cancelled by the end of the assignment/employment?

In accordance with the Rules for Issuance of visa, a visa can be cancelled by the foreign institutions, Ministry of Foreign Affairs of the Republic of Kazakhstan, Ministry of Internal Affairs of the Republic of Kazakhstan and National Security Committee of the Republic of Kazakhstan.

Ministry of Internal Affairs of the Republic of Kazakhstan cancels the visa in the following cases:

- upon decision to reduce the period of temporary stay of the visa recipient in Kazakhstan;
- upon decision on the administrative expulsion of the visa recipient outside Kazakhstan;
- upon issuance of a new visa, if there is a visa in the passport of the visa recipient which has not expired or has not been used;
- if the visa is issued in violation of the procedure established in the Rules for Issuance of visa; in case when the conditions for issuing a visa have ceased to be fulfilled or exist;
- in case of making a mistake when filling in a visa sticker that has not yet been glued to the passport, or after pasting it into the passport (after canceling the visa on another page, a new visa is stuck on it);
- upon change of the inviting party as the employer of the foreign employee;
- based on the information on visa cancellation downloaded to Electronic information system “Berkut” of the Ministry of Internal Affairs of the Republic of Kazakhstan, and provided by individuals and legal entities who have issued an invitation to the visa recipient to enter Kazakhstan and apply for its cancellation.

If there is no extension, the immigration permission expires automatically.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

In Kazakhstan, violations of immigration laws result in various penalties for both individuals and companies.

For foreign nationals, transit violations can lead to fines or administrative expulsion. Overstaying can result in escalating fines depending on the duration, with possible deportation for significant overstays. Engaging in unauthorized activities or working without proper permits can incur fines or expulsion, with harsher penalties for repeat offenses. The fines for the individual can be up to USD 370.

Companies face fines for failing to process necessary documents for foreigners, with penalties varying based on business size. Providing housing to illegal immigrants also results in fines, which increase for larger entities. Unauthorized employment of foreign workers leads to fines for individuals, officials, and large enterprises, with increased penalties for repeat violations. The fines for the company can be up to USD 7,400.

Besides monetary fines, the company could face addition sanctions such as a prohibition on employing foreigner for a period of time or exclusion from obtaining subsidies.

6.4 Other Important Items

List any other important items to note, or common obstacles faced, in Kazakhstan when it comes to the immigration processes.

Recovery of the visa is performed by foreign institutions of the Republic of Kazakhstan, the Ministry of Foreign Affairs and the Ministry of Internal Affairs of the Republic of Kazakhstan.

The visa is restored in cases of:

- the mechanical damage of visa which has resulted in impossibility of its further use;
- loss of the visa;
- the new passport receiving by the valid visa recipient.

Foreign institutions of the RK restore visas of all categories, except for categories of exit visas.

The Ministry of Foreign Affairs restores the visas of all categories issued by the Ministry of Foreign Affairs and foreign institutions of the RK.

Visa shall be recovered upon the check of grounds and confirmation of its issue with use of Berkut UIS and on the basis of the petition of the visa recipient or inviting party by the issue of new visa of the same category, multiplicity, period of stay and validity period specified in the damaged visa.

Extension of visas is performed by the MFA of the RK and the Ministry of Internal Affairs of the RK.

Visa validity periods are extended on the basis of the documents specified in some circumstances, and the documents confirming the need to extend the term of stay in the Republic of Kazakhstan, or in connection with force majeure circumstances. Extension of the visa validity period is executed by issue of the same category visa.

Notification on arrival

Under Kazakh legislation the inviting company or inviting party providing a place of stay (e.g., hotels, employers) is obliged to notify Kazakh migration authorities on arrival of foreign employees in Kazakhstan within 3 working days from the date of arrival of foreign employees in Kazakhstan. In case foreign national changes, the temporary place of residence in Kazakhstan (e.g., move from one region to another region under assignment), the inviting party shall notify the local migration authorities within 3 working days. Please note that in case the inviting party violates the term for submission of notification on arrival to Kazakh migration authorities, then such inviting party may be subject to administrative liability in the form of penalty in the amount of up to 100 MCI (approximately USD 740).

[Back to top](#)

Disclaimer

All information contained in this publication is summarized by KPMG Tax and Advisory LLC, a company incorporated under the Laws of the Republic of Kazakhstan (hereinafter – “RoK”), a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee, based on the Code of the RoK «On taxes and other obligatory payments to the budget (Tax Code)» dated 25 December 2017 № 120-VI (with amendments as of 24 June 2021); the Labor Code of the RoK dated 23 November 2015 № 414-V (with amendments as of 1 July 2021); the Law of the RoK «On Pensions in the RoK» dated 21 June 2013 No. 105-V (with amendments as of 1 July 2021); the Law of the RoK «On obligatory social insurance» dated 26 December 2019 No. 286-VI (with amendments as of 1 July 2021), the Law of the RoK «On obligatory social medical insurance» dated 16 November 2015 No. 405-V (with amendments as of 24 June 2021); the Rules for Documentation of Invitations, Approval of Invitations for Entrance of the Foreign Nationals and Individuals Without Citizenship to the RoK, and Issuance, Cancellation, Recovery of Visas of the RoK, as well as Extension and Reduction of Their Validity Term approved by the Joint Order of the Acting Minister of Foreign

Affairs of the RoK No.11-1-2/555 dated 24 November 2016 and the Minister of Internal Affairs of the RoK No.1100 dated 28 November 2016 (with amendments and additions as of 11 June 2021); the Rules for the Entrance and Stay of Immigrants in the RoK, as well as Their Departure from the RoK approved by the Order No. 148 of the Government of the RoK dated 21 January 2012 (with amendments and additions as of 17 March 2021); the Web site (Visa and Migration Portal of the RoK); the Code on Administrative Offences of the RoK dated 5 July 2014 No. 235-V (with amendments and additions as of 1 July 2021).

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

kpmg.com



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2025 Copyright owned by one or more of the KPMG International entities. KPMG International entities provide no services to clients. All rights reserved.

KPMG refers to the global organization or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit kpmg.com/governance.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.