



Taxation of international executives: Kazakhstan



June 2023

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01

Overview and Introduction

1 Overview and Introduction

This information addresses a number of issues related to the taxation of expatriates in Kazakhstan. This information is not intended to address tax or social security regulations that may apply to a particular company or individual. The purpose of this information is to assist you in identifying issues that might be relevant to your company with respect to the general procedures for taxation of expatriate employees and payroll issues in Kazakhstan.

Due to frequent changes in Kazakhstan legislation, KPMG Kazakhstan advises you to obtain updated information before making a decision on a particular tax or legal issue.

The official Kazakhstan currency is the Kazakh tenge (KZT).

Herein, the host country/jurisdiction refers to the country/jurisdiction where the expatriate is going on assignment. The home country/jurisdiction refers to the country/jurisdiction where the expatriate lives when he/she is not on assignment.

02

Income tax

2 Income Tax

According to Code № 121-VI of the Republic of Kazakhstan on Taxes and other Obligatory Payments to the State Budget, dated 25 December 2017 (hereinafter, the “Tax Code”).

2.1 Tax Returns and Compliance

When are tax returns due? That is, what is the tax return due date?

31 March – for annual personal income tax (hereinafter – “PIT”) return which is submitted by individuals independently

15th of second month after the reporting quarter – for quarterly PIT and social tax return which is submitted by tax agents (legal entities).

What is the tax year-end?

31 December.

What are the compliance requirements for tax returns in Kazakhstan?

Tax residents are subject to PIT 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).

Residents

Income taxable at source of payment

PIT withheld at source is due by the 25th day of the month following the month in which income is paid. Employer quarterly payroll tax reports are due by the 15th day of the second month following the reporting quarter (i.e., 15 May is due date for tax return for 1 quarter).

Income taxable by individuals independently

Resident individuals must file a PIT return by 31 March of the year following the reporting year if they receive income in Kazakhstan or foreign country which is not subject to PIT at source of payment or Kazakhstan citizens, foreign individuals with residence permits and repatriate Kazakhs if they have property (real estate, securities, equity interest) on the right of ownership, registered outside of Kazakhstan. PIT is due by 10 April.

Non-residents

Income taxable at source of payment

PIT withheld at source is due by the 25th day of the month following the month in which income is paid. Employer quarterly payroll tax reports are due by the 15th day of the second month following the reporting quarter (i.e., 15 May is due date for tax return for 1 quarter).

Income taxable by individuals independently

Non-resident individuals must file a PIT return by 31 March of the year following the reporting year if they receive Kazakh source income which is not subject to PIT at source of payment in Kazakhstan. PIT is due by 10 April.

2.2 Tax rates

What are the current income tax rates for residents and non-residents in Kazakhstan?

Residents

The income tax rate applicable to residents on all types of income is 10 percent.

Non-residents

The income tax rate applicable to non-residents on employment income is 10 percent. Kazakh-source income other than employment income is taxable at rates ranging from 10 to 20 percent.

2.3 Residence rules

For the purposes of taxation, how is an individual defined as a resident of Kazakhstan?

Individual can be regarded as a Kazakhstan tax resident based on the number of days (if he/she spends 183 days or more in Kazakhstan in any consecutive twelve-month period ending in reporting tax year) or if his/her center of vital interests (CVI) is located in Kazakhstan.

An individual is regarded as having a CVI in Kazakhstan if the following three conditions are met simultaneously:

- individual is a Kazakhstan citizen or has a permanent residence permit in Kazakhstan;
- spouse and (or) close relatives of the individual lives (live) in Kazakhstan;
- individual and (or) spouse/close relatives owns or possesses (own or possess) immovable property in Kazakhstan which is permanently available for his/her and (or) spouse's/close relatives' living.

If the residency criteria above are not met, the individual is regarded as a tax non-resident in Kazakhstan. Also, foreign individual can be treated as a tax non-resident based on the respective Double Tax Treaties' provisions.

Is there, a de minimus number of days rule when it comes to residency start and end date? For example, a taxpayer can't come back to the host country/jurisdiction for more than 10 days after their assignment is over and they repatriate.

No

What if the assignee enters the country/jurisdiction before their assignment begins?

Any days spent in Kazakhstan before the assignment begins do count towards tax residency. Taxation of Kazakh source income before the assignment begins should be analyzed on a case by case basis.

2.4 Termination of residence

Are there any tax compliance requirements when leaving Kazakhstan?

A foreign individual registered with the Kazakh tax authorities may choose to deregister as a taxpayer when leaving Kazakhstan. To do so, the foreign individual should submit an application to the tax authorities indicating the reason for deregistering.

If a non-resident individual leaves Kazakhstan during the current tax period without subsequent entry to Kazakhstan before 31 March of the year following the current tax period, he/she can submit a PIT return and pay PIT during the current tax period. In such case, PIT can be submitted for period from the beginning of current tax period to the departure date of such individual from Kazakhstan.

What if the assignee comes back for a trip after residency has terminated?

If assignees return to Kazakhstan later, days that they have spent in Kazakhstan in the previous 12 months continue to be counted for tax residency purposes.

Communication between immigration and taxation authorities

Do the immigration authorities in Kazakhstan provide information to the local taxation authorities regarding when a person enters or leaves Kazakhstan?

The tax authorities could refer to immigration authorities' records to confirm the number of days that foreign individual spent in Kazakhstan. There is a unique electronic portal created by immigration authorities to track individuals' arrival/departure dates. Tax authorities have access to this portal and may refer to these records when needed by request. Also, border authorities stamp the passports of foreign individuals each time they cross Kazakhstani borders with a mark indicating the entry/exit date, thus the tax authorities could easily verify the length of an individual's stay in Kazakhstan from stamps in a passport.

Filing requirements

Will an assignee have a filing requirement in the host country/jurisdiction after they leave the country/jurisdiction and repatriates?

Yes, an assignee should properly file a final PIT return (if required) with the tax authorities by 31 March of the year following the year of departure and only then can deregister as a taxpayer (see above).

2.5 Economic employer approach

Do the taxation authorities in Kazakhstan adopt the economic employer approach¹ to interpreting Article 15 of the OECD treaty? If no, are the taxation authorities in Kazakhstan considering the adoption of this interpretation of economic employer in the future?

Yes.

De minimus number of days

Are there a de minimus number of days before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days?

Not applicable.

2.6 Types of taxable compensation

What categories are subject to income tax in general situations?

Income taxable at source of payment (list is not exhaustive):

- Employment income (both in cash and in kind)
- Income of individual received from third parties
- Income received free of charge
- Pension payments
- Dividends, remuneration, winnings

- Scholarship
- Income under accumulative insurance contracts

Income taxable by individuals independently:

- Property income (capital gains from realization of property, assets, etc.)
- Income received from foreign sources
- Income of an individual entrepreneur
- Income of a person engaged in private practice
- Other income.

Intra-group statutory directors

Will a non-resident of Kazakhstan who, as part of their employment within a group company, is also appointed as a statutory director (i.e., member of the Board of Directors in a group company situated in Kazakhstan) trigger a personal tax liability in Kazakhstan, even though no separate director's fee/remuneration is paid for their duties as a board member?

In case of the occurrence of labor relations in territory of Kazakhstan, employer is obliged to pay a salary to the employee which should be paid in cash in the national currency of Kazakhstan (KZT) at least once a month. Salary paid to the employee should not be lower than the minimum monthly salary established by the republican budget for the relevant calendar year (KZT 70,000 for 2023).

In addition to the above, remuneration of the director and/or other payments to members of the governing body (board of directors or other body) received by these persons in connection with the performance of their management duties in respect to the resident legal entity is considered a Kazakh source income regardless of the place of actual performance of such duties and is taxed at 10% rate by tax agents.

a) Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in Kazakhstan?

As the establishment of salary is mandatory under local legislation, it should be taxed at source by a group company situated in Kazakhstan irrespective of whether or not the board member is physically present at the board meetings in Kazakhstan.

b) Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Kazakhstan (i.e., as a general management fee where the duties rendered as a board member is included)?

No

c) In the case that a tax liability is triggered, how will the taxable income be determined?

The taxable income will include the salary established locally in KZT and any other income received from abroad for work in Kazakhstan.

2.7 Tax-exempt income

Are there any areas of income that are exempt from taxation in Kazakhstan? If so, please provide a general definition of these areas.

Below is the list of tax-exempt income (the list is not exhaustive)

- Business trip expenses (tickets, accommodation, per-diem).
- Entertainment expenses for reception and servicing of persons.

- Interest on bank deposits if the banks paying the interest are licensed by the National Bank of Kazakhstan.
- Interest and gains from a sale of securities issued by the government of Kazakhstan.
- Interest and dividends paid on securities officially listed on the Kazakh stock exchange on the date of accrual of the interest and dividends.
- Dividends, provided that on the date of accrual of dividends, the taxpayer holds shares or participation interests on which dividends are paid for more than 3 years, a resident legal entity paying dividends is not a subsoil user during the period for which dividends are paid, and property of the entities (entity) which are (being) subsoil users (subsoil user) in the cost of assets of the legal resident person paying dividends on the date of dividends' payment makes no more than 50 percent.
- Gains from sales of shares, equity interests in Kazakh resident legal entities or consortiums, provided that the individual has held these shares, equity interests for more than 3 years on the date of sale, such issuing legal entity or entity in which an interest is being sold, or a member of such consortium that sells an interest in such consortium, is not a subsoil user and property of the entities (entity) which are (being) subsoil users (subsoil user) in the cost of assets of such legal entity issuer or such legal entity in whom share is implemented or the total cost of assets of participants of such consortium in which share is implemented on the date of such realization makes no more than 50 percent..
- Gains from a sale of stocks or bonds officially listed on the Kazakh stock exchange if the stocks or bonds are sold through a public trade on the stock exchange.
- Value of property, including money, received in the form of gifts or inheritances from other individuals.

2.8 Expatriate concessions

Are there any concessions made for expatriates in Kazakhstan?

There are no special tax regimes or concessions for expatriates in Kazakhstan.

2.9 Salary earned from working abroad

Is salary earned from working abroad taxed in Kazakhstan? If so, how?

Salary earned from working abroad is not regarded as Kazakh-source income. Hence, only a tax resident must report such income in Kazakhstan as part of worldwide income and pay tax on it (foreign tax credit is also available). Such a tax resident is required to file an annual PIT declaration by 31 March of the year following the reporting year and remit the PIT to the state budget by 10 April.

2.10 Taxation of investment income and capital gains

Are investment income and capital gains taxed in Kazakhstan? If so, how?

Residents are required to self-assess Kazakh PIT on the following types of investment income:

- foreign-source dividend or interest income
- gains from a sale of foreign securities or ownership stakes in a foreign legal entity
- gains from a sale of ownership stakes in a Kazakh legal entity if more than 50 percent of the value of the legal entity in which the stake is sold comes from the property of a subsoil user in Kazakhstan at sale date.

Non-residents are required to self-assess Kazakh PIT on the following types of investment income, unless tax was withheld at the source of payment:

- securities issued by a resident, as well as equity interests of a resident legal entity or consortium located in Kazakhstan
- shares issued by a non-resident, as well as equity interests of a non-resident legal entity, consortium, if 50 percent or more of the value of such shares, equity interests or assets of a non-resident legal entity is property located in Kazakhstan

For investment income not taxable in Kazakhstan please refer to the section “Tax exempt income”.

2.10.1 Gains from stock option exercises

According to Kazakhstan tax legislation, the excess of the market value of a stock over the stock option exercise price is not regarded as income of the individual exercising the stock option.

Principal residence gains and losses

A gain realized on a sale of Kazakhstan immovable property owned for less than 1 year is regarded as property income. A gain realized on such property held more than 1 year is not taxable.

Resident individuals should self-assess and pay income tax on property income at a rate of 10 percent. Non-residents should self-assess and pay income tax on such gains at a rate of 15 percent.

Kazakhstan tax legislation does not provide a tax deduction for a loss incurred on a sale of immovable property.

Capital losses

Kazakhstan tax legislation does not address deductions for capital losses for personal income taxation purposes.

Personal use items

Kazakhstan tax legislation does not provide a tax deduction for the cost of personal use items.

Gifts

Any in-kind benefit provided by an employer to an individual is taxable in Kazakhstan. The value of property received in the form of gifts from other individuals is exempt from taxation.

2.11 Additional capital gains tax (CGT) issues and exceptions

Are there additional capital gains tax (CGT) issues in Kazakhstan? If so, please discuss?

There are no additional capital gain tax issues in Kazakhstan.

Are there capital gains tax exceptions in Kazakhstan? If so, please discuss?

There are no capital gains tax exceptions in Kazakhstan, other than those mentioned above.

Pre-CGT assets

Not applicable for Kazakhstan tax purposes.

Deemed disposal and acquisition

Not applicable for Kazakhstan tax purposes.

2.12 General deductions from income

What are the general deductions from income allowed in Kazakhstan?

Residents have the right to deduct the following:

- Obligatory and voluntarily pension fund contributions made to pension funds in Kazakhstan Amount equal to the official 14 monthly calculated index (KZT 48300 for 2023)
- Interest that a resident individual pays to the Kazakhstan State Residential Construction Bank on a loan to renovate, construct or acquire a home
- Insurance premiums contributed under cumulative insurance agreement for the own benefit of a resident
- Medical expenses (except for cosmetic surgery expenses) within the overall deduction limit of 94 Monthly Calculation Indexes (1 MCI is equal to KZT 3450 for 2023)
- Medical payments to compulsory social health insurance - in the amount established by the Kazakhstan legislation on compulsory social health insurance.

2.13 Tax reimbursement methods

What are the tax reimbursement methods generally used by employers in Kazakhstan?

Usually, when employers in Kazakhstan want to bear cost of taxes at their own expense, they use gross-up method or pay it in form of compensation (e.g., bonus).

2.14 Calculation of estimates/prepayments/withholding

How are estimates/prepayments/withholding of tax handled in Kazakhstan? For example, Pay-As-You-Earn (PAYE), Pay-As-You-Go (PAYG), etc.

Employment income should be taxed at source of income and PIT should be withheld by the employer being a tax agent.

When are estimates/prepayments/withholding of tax due in Kazakhstan? For example, monthly, annually, both, etc.

Local companies and foreign companies that have a registered permanent establishment in Kazakhstan are required to remit withheld taxes to the state budget on a monthly basis by the 25th day of the month following the month in which income is paid and file a quarterly PIT and social tax report by the 15th day of the second month following the calendar quarter.

2.15 Relief for foreign taxes

Is there any Relief for Foreign Taxes in Kazakhstan? For example, a foreign tax credit (FTC) system, double taxation treaties, etc.?

A foreign tax credit is available for tax residents for foreign tax paid on foreign-source income. The amount of the foreign tax credit may not exceed the Kazakhstan tax payable on the same income. Foreign tax credit claiming is possible only on the basis of certificate of income received and taxes paid in foreign country. It should be issued and certified by the foreign tax authorities.

2.16 General tax credits

What are the general tax credits that may be claimed in your country/jurisdiction? Please list below.

Not applicable for Kazakh tax purposes.

2.17 Sample tax calculation

This calculation assumes a married taxpayer resident in Kazakhstan with two children whose assignment begins 1 January 2022 and ends 31 December 2022. The taxpayer's base salary is 100,000 US dollars (USD).

	2022 USD
Salary	100,000
Bonus	20,000
Cost-of-living allowance	10,000
Housing allowance	12,000
Moving expense reimbursement	20,000
Education allowance	3,000

Exchange rate used for calculation: USD1 = KZT 462.65

Other assumptions

- All earned income is attributable to local sources.
- Bonuses are paid at the end of the tax year and accrue evenly throughout the year. Interest income is not paid in Kazakhstan.
- The employee is regarded as a tax resident throughout the assignment.
- Tax treaties and totalization agreements are ignored for the purpose of this calculation.

Calculation of taxable income.

Year-ended	2022 KZT
USD-KZT exchange rate as of 31 December 2022	462.65
Year-ended	
Earned income subject to income tax	46,265,000
Salary	9,253,000
Bonus	4,626,500
Cost-of-living allowance	5,551,800
Housing allowance	9,253,000
Moving expense reimbursement	1,387,950
Education allowance	76,337,250
Total earned income	514,584
Person deduction of official minimum monthly salary (42,882*12)	0
Dependent spouse deduction	0
Dependent children deduction	514,584
Total Deductions:	75,822,666

Year-ended	2022 KZT
Total taxable income	46,265,000

Calculation of tax liability

Year-ended	2022 KZT
Taxable income as above	75,822,666
PIT – 10%	7,582,267
Social tax – 9.5%	7,203,153.27

FOOTNOTE

1 Certain tax authorities adopt an "economic employer" approach to interpreting Article 15 of the OECD model treaty which deals with the Dependent Services Article. In summary, this means that if an employee is assigned to work for an entity in the host country/jurisdiction for a period of less than 183 days in the fiscal year (or, a calendar year of a 12-month period), the employee remains employed by the home country/jurisdiction employer but the employee's salary and costs are recharged to the host entity, then the host country/jurisdiction tax authority will treat the host entity as being the "economic employer" and therefore the employer for the purposes of interpreting Article 15. In this case, Article 15 relief would be denied, and the employee would be subject to tax in the host country/jurisdiction..

2 For example, an employee can be physically present in the country/jurisdiction for up to 60 days before the tax authorities will apply the 'economic employer' approach..

03

**Special considerations
for short term
assignments**

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 1 year.

3.1 Residency rules

Are there special residency considerations for short-term assignments?

Kazakh tax law does not provide a definition of a short-term assignment for personal taxation purposes. Expatriates in Kazakhstan are classified either as resident or non-resident taxpayers. Individuals are regarded as tax residents of Kazakhstan if they spend more than 183 days in Kazakhstan in any 12-month consecutive period. Resident taxpayers are subject to tax on their worldwide income, whilst non-resident taxpayers are subject to tax only on income derived from Kazakhstan sources.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

No.

3.3 Taxable income

What income will be taxed during short-term assignments?

Non-resident taxpayers are subject to tax only on income derived from Kazakhstan sources. Kazakh-source income with respect to employment income includes all income, received whether in cash or in-kind for work performed in Kazakhstan, regardless of where such income is paid. As a rule, all types of compensation and benefits that an employee receives in connection with employment constitute taxable income, including cost-of-living allowances, housing allowances, free meals, reimbursement of an employee's expenses, and other benefits.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short-term assignment in Kazakhstan?

No.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Kazakhstan? If so, what are the rates for employers and employees?

Employer and employee

Employers in Kazakhstan, including Kazakh companies, representative offices and branches of foreign legal entities, are required to pay social tax for their employees. The social tax is born entirely by the employer and is not withheld from employees' salaries.

Social tax is levied on all types of income, irrespective of whether it is received in cash or in-kind. In addition, representative offices and branch offices of foreign legal entities must pay social tax for their head office's employees who receive any remuneration for work in Kazakhstan.

The following allowances are excluded from the taxable base of social tax (the list is not exhaustive):

- Obligatory pension contributions to unified pension fund of Kazakhstan
- Obligatory social medical insurance payments
- Payments made using grant funds

Social tax applies to all employees, including foreign personnel, at a flat rate of 9.5 percent.

Social tax payments are due by the 25th day of the month following the reporting month. Personal income tax and social tax report is due quarterly by the 15th day of the second month following the calendar quarter.

Social insurance contributions

Obligatory 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.

Employers must make contributions individually for each employee. Contributions are computed at rate of 3.5 percent from applicable gross salary up to a maximum monthly income of 7 times minimum monthly salaries (KZT 490,000 in 2023).

Calculated social insurance contributions are deducted from social tax payments and thus do not represent an additional burden on the employers.

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 payments

- from 1 January 2022 – 3% rate

OSMI contributions

- from 1 January 2021 – 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 (KZT700,000 in 2023).

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in Kazakhstan?

None.

4.3 Real estate tax

Are there real estate taxes in Kazakhstan?

Individuals owning residential properties, garages, and other buildings and constructions in Kazakhstan are subject to property tax. The tax is assessed on the value of real estate as appraised by the authorized governmental body as of 1 January each year.

The following table indicates property tax rates applicable to individuals in 2023.

Property value (KZT)	Tax (KZT)
Up to 2,000,000	0.05%
From 2,000,001 to 4,000,000	1,000 + 0.08% of property value exceeding 2,000,000
From 4,000,001 to 6,000,000	2,600 + 0.10% of property value exceeding 4,000,000
From 6,000,001 to 8,000,000	4,600 + 0.15% of property value exceeding 6,000,000
From 8,000,001 to 10,000,000	7,600 + 0.20% of property value exceeding 8,000,000
From 10,000,001 to 12,000,000	11,600 + 0.25% of property value exceeding 10,000,000
From 12,000,001 to 14,000,000	16,600 + 0.30% of property value exceeding 12,000,000
From 14,000,001 to 16,000,000	22,600 + 0.35% of property value exceeding 14,000,000
From 16,000,001 to 18,000,000	29,600 + 0.40% of property value exceeding 16,000,000
From 18,000,001 to 20,000,000	37,600 + 0.45% of property value exceeding 18,000,000
From 20,000,001 to 75,000,000	46,600 + 0.50% of property value exceeding 20,000,000
From 75,000,000 to 100,000,000	321,600 + 0.60% of property value exceeding 75,000,000
From 100,000,000 to 150,000,000	471,600 + 0.65% of property value exceeding 100,000,000
From 150,000,000 to 350,000,000	796,600 + 0.70% of property value exceeding 150,000,000

Property value (KZT)	Tax (KZT)
From 350,000,000 to 450,000,000	2,196,600 + 0,75% of property value exceeding 350,000,000
Over 450,000,000	2,496,600 + 2% of property value exceeding 450,000,000

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Kazakhstan?

The VAT payers are:

- entities registered for VAT purposes in Kazakhstan:
 - individual entrepreneurs, individuals engaged in private practice;
 - Resident legal entities, except for public institutions and state institutions of secondary education;
 - non-residents operating in Kazakhstan through structural divisions.
- persons importing goods into the territory of Kazakhstan in accordance with the customs legislation of the Eurasian Economic Union and/or the customs legislation of Kazakhstan.

The standard VAT rate in 2023 is 12 percent and applies to revenues derived from the sale of goods or services within Kazakhstan and the import of goods into Kazakhstan. Tax law provides special rules for determining when and where various types of transactions are deemed to occur.

Certain activities are exempt from VAT. The list of exempt activities includes, among others, the lease or sale of residential buildings and the lease or sale of land and land use rights (except for land used for parking passenger vehicles).

Certain activities are subject to VAT at 0 percent rate. The list of such activities includes, among others, exports of goods from Kazakhstan, sales of refined precious metals to the National Bank of Kazakhstan, international transportation services, sales of goods on the territory of special economic zones, sales of certain self-produced goods to petroleum or mining business whose subsoil use contract grants them exemption from import VAT, and sales of certain self-produced goods to companies that entered into infrastructure investment contracts with the government of Kazakhstan, if the sales take place during the construction of new facilities.

4.5 Unemployment tax

Are there unemployment taxes in Kazakhstan?

None.

4.6 Other taxes

Are there additional taxes in Kazakhstan that may be relevant to the general assignee? For example, customs tax, excise tax, stamp tax, etc.

Local taxes

Various local taxes, including land tax and vehicle tax, may apply to individuals.

Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g., foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

There is a requirement for Kazakhstan citizens, foreign individuals with residence permits and repatriate Kazakhs who are Kazakhstan tax residents for submission of PIT return to report property (bank account (if the cash balance is over 2,000 monthly calculation indexes), immovable property, security papers and partnership share in foreign legal entity) that they have outside of Kazakhstan (if any).

This information does not lead to additional tax burden. However, concealment of foreign property leads to the fine of 100 times Monthly Calculation Indexes (1 MCI is equal to KZT 3,450 for 2023) for each concealed reportable item. The Kazakhstan tax return filing due date is 31 March of the year following the reporting period.

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.

5.1 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 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-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, sports 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 Single entry – up to 90 days; For Multiple entry – up to 5 years

Visas for business purposes (B3)

The following persons may apply to investor visa:

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

Only for Single entry – 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 – 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 category of visa (B2 category) 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.

5.2 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 laws 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 work 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);

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 2023 is KZT70,000 (USD157).

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?

Competent labor authority is entitled to issue work permit only within the quota established by the Labor State Agency. 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.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Kazakhstan?

There is no actual option to bring the family members to Kazakhstan, except the case, when it is the family of a diplomatic representative.

Nonetheless, as described in the section of Investor Visa (A5), family members of applying person are entitled to apply for A5 Category as well.

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 from 30 days to 60 days, because all the information on the foreign national shall be examined. For single and multiple entry – 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 Employment Permit needs to be secured or an appropriate notification to be made.

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 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?

Kazakh legislation differs between penalties for the individual and the companies. Penalties for foreign nationals could be administrative arrest, deportation of the employees, restriction on re- entering Kazakhstan or monetary fines. The fines for the company can be up to USD7,000. For the maximum fine to apply, serious and repeated violation need to take place. 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.

5.4 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) 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 760)

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