



**GRATA**  
INTERNATIONAL

Local Knowledge  
for Global Business

[www.gratanet.com](http://www.gratanet.com)

# Additional Measures to Support Taxpayers in a view of Imposing the State of Emergency in Kazakhstan

On 20 April 2020 the Government of the Republic of Kazakhstan adopted the Resolution introducing additional measures to support taxpayers<sup>[1]</sup>, in particular:

## 1. From 1 April to 1 October 2020 the “0”% rate:

- ▶ individual income tax withholding at a source of payment;
- ▶ individual income tax paid by private notaries, private enforcement agents, lawyers, professional mediators on their own;
- ▶ social tax;
- ▶ obligatory pension payments;
- ▶ obligatory professional pension payments;
- ▶ social contributions;
- ▶ payments and contributions on obligatory social health insurance, except of those paid by individual entrepreneurs for themselves.

are applied to the following taxpayers and their employees:

- ▶ private notaries, private enforcement agents, lawyers, professional mediators;
- ▶ micro, small and medium-sized businesses, operating in the area of car retail, hotel and restaurant business, real estate rental, legal services, school and preschool education, fitness clubs, medical services, passenger air transport, airport activities, movie theater, software etc<sup>[2]</sup>;
- ▶ large-sized business operating in the area of retail trade other than retail of food, beverages, tobacco products and pharmacies, real estate rental, hotel and restaurant business, passenger air transport etc<sup>[3]</sup>.

## 2. From 1 April to 1 October 2020 the “0”% rate tax on property is applied

- ▶ in respect of runways at aerodromes and airport terminals;
- ▶ for private notaries, private enforcement agents, lawyers, professional mediators.

3. Until 1 January 2021 is postponed a payment of the accrued reverse charge VAT for Kazakh resident taxpayers engaged in activities of air passenger transport in respect of maintenance and legal support of aircraft leasing transactions.

4. Postponed the deadline for submission of the tax reporting for obligations of 2019 from 31 March 2020 to 31 May 2020.

## About GRATA International

GRATA International is the largest independent Kazakhstani law firm, and one of the leading law firms in Central Asia and the

Caspian Region. GRATA has provided a wide range of legal services in these regions for over 25 years.

Throughout its existence the Firm has developed an experienced tax practice. In view of this, in 2005 the tax department was formed. Unlike many consulting companies, GRATA's tax team comprised mainly of lawyers and auditors who have experience of working in the tax authorities. This feature enables us to provide our clients not only correct but practically feasible advice.

## Services

- ▶ Representation and Protection of Client's Interests in Tax Disputes;
- ▶ VAT Refund from the Budget;
- ▶ Support in Tax Audits;
- ▶ Taxation of Subsoil Users;
- ▶ International Taxation;
- ▶ Finance Taxation (securities, financial instruments, loan agreements);
- ▶ Corporate Taxation and Tax Planning;
- ▶ Individual Taxation;
- ▶ Tax Support and Structuring in M&A Transactions;
- ▶ Due Diligence of Tax Accounting (Tax Audit);
- ▶ Tax Administration;

For additional information, please visit [www.gratanet.com](http://www.gratanet.com), or contact:

**Assel Ilyassova**  
Partner  
Head of Tax Department

+7 (727) 2445-777  
+7 (701) 763-07-14  
[ailyassova@gratanet.com](mailto:ailyassova@gratanet.com)

*This alert for informational purposes only and shall not be treated as a legal advice. GRATA International is not responsible for any consequences arising from the use of the aforementioned information without its consent.*

[1] The Resolution of the Government of the Republic of Kazakhstan dated 20 April 2020 No.224 "On further measures to implement the Decree of the President of the Republic of Kazakhstan dated 16 March 2020 No.287 "On further measures to stabilize the economy";

[2] The full list of activities you can see [here](#);

[3] The full list of activities you can see [here](#).

## Practice areas

### TAX

## Locations

KAZAKHSTAN

## Key contacts




### Assel Ilyassova

Partner

 Almaty, Kazakhstan

 +7701763 0714

 ailyassova@gratanet.com