



**GRATA**  
INTERNATIONAL

Local Knowledge  
for Global Business

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

# Tax and customs measures to be taken by the Government of Kazakhstan to implement the President's instructions

On 11 January 2022, President of Kazakhstan K.K. Tokayev at a meeting of the Lower house of the Parliament of the Republic of Kazakhstan gave several instructions to the Government, including to work out the issue of additional budget revenues, as well as to develop a new Concept of investment policy[1].

So, on 12 January 2022, the Government meeting was held, at which measures to implement the President's instructions were considered. In particular, the reports were made by the Minister of National Economy A. Kuantyrov[2] and the Minister of Finance E. Zhamaubayev[3].

In the reports, the following tax and customs measures were announced, which will be taken by the Government of Kazakhstan to implement the instructions of the President:

- ▶ Increase in the mineral extraction tax for all solid minerals (mining sector) with reference to the price situation;
- ▶ Revision of excise tax rates on fuel and lubricants;
- ▶ Revision of benefits in the taxation of dividends, including those paid to non-residents;
- ▶ Introduction of restrictions on deduction for "intangible" services received from affiliated foreign companies;
- ▶ Introduction of restrictions on benefits within a controlled foreign company;
- ▶ Amendments on transfer pricing to control prices when exporting goods from Kazakhstan;
- ▶ Strengthening the requirements for authorized economic operators, as well as their inclusion in the pilot project on horizontal monitoring conducted by tax authorities;
- ▶ Also, in February of this year, the Ministry of National Economy should adopt the Concept of Investment Policy until 2025.

Our team will continue to monitor all tax and customs measures aimed at implementing the President's instructions, follow the news link <https://gratanet.com/specializations/tax-law/publications>.

## 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 about 30 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 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

- ▶ Withholding Tax Refund;
- ▶ VAT Refund from the State Budget;

- ▶ Corporate Taxation;
- ▶ Tax Support and Structure in M&A Transactions;
- ▶ Tax Investment Preferences and Tax Planning;
- ▶ Taxation of bank and financial transactions;
- ▶ Taxation of Subsoil Users;
- ▶ Taxation of non-residents;
- ▶ Taxation of individuals;
- ▶ Tax Due Diligence (Tax Audit);
- ▶ Representation and protection of interests in the course of tax disputes.

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]<https://www.akorda.kz/ru/vystuplenie-glavy-gosudarstva-kk-tokaeva-na-zasedanii-mazhilisa-parlamenta-respubliki-kazahstan-1104414>

[2] <https://primeminister.kz/ru/news/mne-rk-primet-koncepciyu-investicionnoy-politiki-do-2025-goda-1203932>

[3]<https://primeminister.kz/ru/news/v-kazahstane-budut-prinyaty-mery-po-uzhestochenyu-otvetstvennosti-za-narusheniya-v-tamozhennoy-sfere-e-zhamaubaev-1202420>

[Kazakhstan President's speech at Parliament: key reform measures](#)

## Practice areas

[TAX](#)

## Locations

**KAZAKHSTAN**


## Key contacts



### Assel Ilyasova

Partner

 Almaty, Kazakhstan

 +7 701 763 0714

 [ailyasova@gratanet.com](mailto:ailyasova@gratanet.com)

