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Additional measures to support taxpayers in a view of imposing the state of emergency in Kazakhstan

On 27 March 2020 under the adopted Resolution the Government of the Republic of Kazakhstan took additional measures to support taxpayers in view of the state of emergency in the country, namely^[1]:

1. Until 1 October 2020 to set the VAT rate 8% for sale turnovers and import of staple foods according to the approved list^[2]
2. Until 31 December 2020 to exempt from excise producers of excisable goods in Kazakhstan for gasoline (excluding aviation), diesel fuel sold for export.
3. For 2020 to set the coefficient “0” to property tax rates for legal entities and individual entrepreneurs for taxable items used in tourism, public catering and hotel services.
4. For micro, small and medium-sized businesses:
 - ▶ until 1 June 2020 to provide a deadline extension for payment of all taxes and other obligatory payments to the budget and social payments;
 - ▶ to suspend until 1 June 2020 measures for securing fulfilment of overdue tax obligations and the enforcement of tax and customs debt, as well as social payments, except entities with high risk;
 - ▶ to extend until 1 June 2020 deadlines for fulfilment of notifications on elimination of violations revealed by the tax authority based on the results of off-site control coming in the period of emergency (from 15 March 2020 to 15 April 2020), except entities with high risk;
 - ▶ to suspend the period of inspections carried out by state revenue authorities for the period of emergency, the period of suspension shall not be included in the inspection period.

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, or contact:

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[1] The Resolution of the Government of the Republic of Kazakhstan "On 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 "on tax policy" No.144 dated 27 March 2020;

[2] The list of socially significant goods approved by the Resolution of the Government of the Republic of Kazakhstan No.145 dated 1 March 2010: the first grade wheat flour, wheat bread from the first grade flour (pan bread), pasta (tortiglioni by weight), buckwheat (kernel, by weight), polished rice (round grain, by weight), potatoes, table carrots, onions, white cabbage, white sand sugar, sunflower oil, beef (scapular-thoracic part with bones), chicken meat (femur and tibia with adjacent pulp), pasteurized milk 2.5% fat in soft packaging, kefir 2.5% fat in soft packaging, butter (unsalted, not less than 72.5% fat, without fillers and vegetable fats), eggs (first category), salt (other than "Extra"), farmer cheese 5 - 9% fat.

Practice areas

[TAX](#)

Locations

KAZAKHSTAN

Key contacts




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