

Kazakhstan Tax Knowledgebase

Employee personal income tax

Tax residence

Tax residence is based on whether an individual permanently resides in Kazakhstan or has their centre of vital interests in Kazakhstan. The permanent residence test is based on the number of days of presence in Kazakhstan: an individual is deemed a resident if they are present in Kazakhstan for at least 183 days in any consecutive 12-month period ending in the reporting tax year.

The centre of vital interests test is based on whether an individual is a citizen or a holder of a Kazakh residence card and has a spouse and/or close relatives and a place of abode in Kazakhstan (belonging to the individual and/or their spouse and/or their close relatives based on ownership or on other grounds). All three conditions must be met to establish tax residency under the centre of vital interests test.

Conditions for the obligation to file the PIT

Personal taxation in Kazakhstan depends on an individual's tax residency status.

Kazakhstan tax residents are taxed on their worldwide income. Non-residents are taxed only on Kazakh-source income. Kazakh-source income includes income from employment or other activities performed in Kazakhstan and any other benefits received in this respect, regardless of the place of payment.

Taxable income comprises primarily employment income (including benefits in kind), income from a business, income from third parties (including that received free of charge), and passive income. Local legislation provides for certain exemptions depending on the type of income and the individual's circumstances.

Tax report in question (Form name)

Form 250.00 (one-time form) - Declaration of worldwide and Kazakhstan assets and liabilities (property, bank accounts, cash and cash on foreign bank accounts, etc.), must be reported by individuals which reflects accumulated assets and liabilities as entry information related to the integration of the mandatory universal filing declaration.

Annual Form 270.00 - Declaration of worldwide income (dividends, interest, capital gains, rental income etc.), which is submitted annually after Form 250.00, in which a government

agency uses this declaration as a data monitoring tool for an individual's income and property received during the reporting period. This Form is required for reporting all income received during the tax reporting period, including income received from the employer. Besides reporting the income received, cash on accounts in foreign banks, sale and purchase of property during the reporting tax period, the sources of costs covering the purchase of this property ought to be declared.

Tax year

The tax period for assessing individual income tax that is non-taxable at source is a calendar year. The tax period for assessing individual income tax from income taxable at source is a calendar month.

Tax rates

The individual income tax rate is 10%.

Tax returns and payment of tax

Tax returns for individual income tax are divided into two categories:

- An individual income tax return submitted independently by an individual; and
- A quarterly tax return filed by a tax agent.

Kazakhstan tax non-residents are required to file the annual individual income tax return reporting Kazakhstan-source income that was not subject to taxation at the source of payment during the reporting year (e.g. capital gain, dividend, interest, property income, rental income).

The submission deadline for Form 250.00 and Form 270.00 is as follows:

- Hard copy: No later than 15 July of the year following the reporting.
- Electronically: No later than 15 September of the year following the reporting.

The tax payment deadline is 10 days after the submission date.

Personal deductions (salary)

- **Insurance premiums:** Insurance premiums payable by individuals in their own favour under cumulative insurance agreements are deductible.
- **Medical expenses:** Expenses for medical services (except cosmetics) capped at 94 times the MCI (approximately USD 755) are deductible, provided all supporting documents are in place.

- **Mortgage deduction:** Amounts aimed at repayment of interest on housing loans provided to an individual who is a Kazakhstan resident by housing construction savings banks are deductible.

There are no business deductions allowed for employees. An individual may claim business deductions only if registered as an entrepreneur.

Tax allowances

Benefits in kind are considered part of the taxable income in Kazakhstan.

Additional tax reliefs (not mentioned above)

There are no other significant tax credits or incentives for individuals in Kazakhstan

How to submit the tax return

A person submitting an asset and income declaration (form 270.00) should:

1. Log in to the portal and click the "Order Service Online" button;
2. Fill in a declaration, select an appropriate state revenue agency;
3. Sign using a digital signature (DS) or a one-time SMS password;
4. In the Personal Account (in the "History of Services" section), you can familiarise yourself with a notification on acceptance or non-acceptance of tax reports by a state revenue authority online.

How to get the service at a government agency (required documents):

1. An ID document;
2. Asset and income declaration of an individual filled in by an individual (form 270.00).

Others

- A 15% withholding tax is imposed on capital gains from the disposition of property located in Kazakhstan that is subject to state registration, rights or transactions that are subject to state registration, and shares/participations of resident companies.
- A 15% withholding tax is imposed on capital gains from the disposition of shares/participations of nonresident companies if 50% or more of the value of the shares/participations or assets of the non-resident company constitutes property situated in Kazakhstan.
- A 20% rate applies to capital gains of non-resident companies registered in a tax haven. Capital gains may be exempt from withholding tax under an applicable tax

treaty or under domestic tax legislation if certain conditions are fulfilled (subject to specific procedures).

A withholding tax exemption may apply to capital gains from the disposition of the following:

- Shares disposed of by open auction on the Kazakhstan stock exchange or a foreign stock exchange;
- Shares listed on the AIX;
- Shares/participations in AIFC participants; or
- Shares/participations in companies that are not subsurface users that have been held by a non-resident for more than 3 years and where no more than 50% of the value of such company is derived from subsurface use.

A withholding tax exemption is also available for capital gains (except for capital gains of persons registered in a tax haven) realised on shares /participations in companies that are subsurface users if certain conditions are fulfilled.

Employee taxation of income (int, div, royalties)

Interest income: Tax rates

In accordance with the provisions of the Kazakhstan tax legislation, interest income received from foreign banks is taxable in Kazakhstan irrespective of the level of interest rate, whereas interest income from Kazakhstan banks (operating under the licence of the authorised Kazakhstan state body on regulation and supervision of financial markets and financial institutions) is exempt from taxation in Kazakhstan for residents. The tax rate for non-residents is 15%.

Interest on debt securities, government securities, and agency bonds is also exempt from taxation in Kazakhstan.

Dividend income: Tax rates

Dividend income received from a Kazakhstan source, as well as all foreign-source dividend income, is taxed at a rate of 15%.

Dividend income received from a resident legal entity for a calendar year is exempt from 10% taxation in Kazakhstan up to 30,000 times the Monthly Calculated Index (MCI) upon distribution. The amount of dividends that exceeds 30,000 times the MCI paid to an individual is subject to tax at the source of payment at a 10% rate.

Capital gains: Tax rates

Capital gains are subject to income tax at the rate of 15%. However, capital gains associated with the disposal of the following securities may be exempt from taxation in Kazakhstan:

- Government securities;
- Agency bonds;
- Securities listed on the day of disposal on the stock exchange operating in Kazakhstan (if sold by the method of advertised bidding on such stock exchange).

If all of the following conditions are met:

- On the date of sale, the taxpayer has owned shares for more than three years;
- A company whose shares are sold is not regarded as a subsurface user;
- More than 50% of companies whose shares are sold are not owned by subsurface user(s).

Income derived from the sale of property (e.g. immovable property, land, securities, derivative financial instruments, shares, vehicles and/or trailers) is generally treated as a capital gain subject to taxation.

Exemptions are available for certain income, including income realised from the sale of immovable property and land located in Kazakhstan, as well as Kazakhstan-registered vehicles and/or trailers held for more than one year, and income derived from the public sale of shares or securities listed on the Kazakhstan stock exchange.

Capital gains are taxed at the rate applicable to the individual based on their tax residency status. The taxable capital gain on the sale of securities or property registered/located in a low-tax jurisdiction is deemed to be the sale price.

Royalty income: Tax rates

A 10% rate applies to royalties paid to a resident individual.

Withholding

Withholding tax on interest: Rates

Interest paid to a resident individual is subject to a 10% tax rate. A 15% withholding tax is imposed on interest paid to non-residents without a PE in Kazakhstan; however, the tax rate may be reduced under an applicable tax treaty.

A withholding tax exemption may apply to certain interest paid to resident or non-resident individuals, such as interest paid on securities listed on Kazakhstan's stock exchange, provided that trading requirements are met.

A reduced rate under an applicable tax treaty does not apply automatically to interest paid to a non-resident related person if:

- The interest is not taxed at the level of the recipient, or
- The nominal tax rate applicable to interest during the reporting period is less than 15%.

This additional requirement applies to tax treaties that are affected by the BEPS MLI.

Withholding tax on dividends: Rates

Dividends paid to a resident individual are subject to a 10% withholding tax. A 15% withholding tax is imposed on dividends paid to non-residents without a PE in Kazakhstan.

Qualified dividends (except for dividends paid to persons registered in a tax haven) may be exempt from withholding tax under domestic tax legislation where the underlying shares are listed on Kazakhstan's stock exchange or the Astana international exchange (AIX) and were traded during the tax period according to criteria established by the Kazakh government.

A reduced tax rate applies to dividends if:

- The underlying shares/participations in a company that is not a subsidiary user have been held by the non-resident for more than 3 years;
- No more than 50% of the value of such company is derived from subsurface use; and
- The dividends are paid out of income that was previously subject to corporate income tax in Kazakhstan. The reduced rate is also available for dividends paid by companies that are subsurface users if certain conditions are fulfilled.

A reduced rate under an applicable tax treaty does not apply automatically to dividends paid to a non-resident related person if:

- The dividends are not taxed at the level of the recipient; or
- The nominal tax rate applicable to dividends during the reporting period is less than 15%.

This additional requirement applies to tax treaties that are affected by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI).

Withholding tax on capital gains: Rates

General withholding tax on capital gains for non-residents is 15%.

Withholding tax on royalties: Rates

Royalties paid to non-residents without a PE in Kazakhstan are subject to a 15% withholding tax. A reduced rate under an applicable tax treaty does not apply automatically to royalties paid to a non-resident related person if:

- The royalties are not taxed at the level of the recipient; or

- The nominal tax rate applicable to royalties during the reporting period is less than 15%. This additional requirement applies to tax treaties that are affected by the BEPS MLI.

Fees for technical services:

The tax code does not specifically provide a definition of technical services. However, technical service fees paid to a resident individual are subject to a 10% tax rate.

As a general rule, payments for the provision of services, such as consulting and technical services to non-residents without a PE in Kazakhstan, are considered Kazakh-source income and are subject to a 20% withholding tax. Certain technical service fees may be reclassified as royalties and subject to the applicable royalty withholding tax rate. The tax rate may be reduced under an applicable tax treaty.

A reduced rate under an applicable tax treaty does not apply automatically to technical fees paid to a non-resident related person if:

- the technical fees are not taxed at the level of the recipient; or
- The nominal tax rate applicable to technical fees during the reporting period is less than 15%. These additional requirements apply to tax treaties that are affected by the BEPS MLI.

Employee tax - Special regimes to apply

Special tax regimes (if applicable)

There are no special tax regimes for individuals in Kazakhstan.

Impatriate Law (Inbound employee regulations)

C3 work visa

Foreigners visiting Kazakhstan with the purpose of work (including their family members) can apply for the "C3" category Working visa (single entry until 90 days, in some cases until 1 year / multiple entry until 3 years; for Astana International Financial Centre workers until 5 years).

Expatriate Law (Working abroad rules)

The Neo Nomad visa (B12-1) in Kazakhstan is a unique offer for remote workers. This type of visa offers foreign guests the opportunity to reside in Kazakhstan for up to one year while continuing to work remotely for their company. It is specifically designed for professionals and digital entrepreneurs who want to live in Kazakhstan and work remotely while maintaining their foreign income.

Visa holders can extend their stay for up to an additional year within Kazakhstan.

Family members and dependents can obtain a visa for the same duration, though work and religious activities are restricted under Kazakh law.

Digital nomads' tax regimen

As of 2025, Kazakhstan has introduced a new digital nomad visa aimed at attracting remote workers from abroad. The visa allows eligible foreigners to live and work in the country while being employed by companies outside Kazakhstan. This move is part of the country's broader strategy to boost its digital economy and international appeal.

Double taxation agreements ([link website](#))

Conventions for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains | State revenue committee, Ministry of Finance of the Republic of Kazakhstan Link for this information:

<https://kgd.gov.kz/en/content/conventions-avoidance-double-taxation-and-prevention-fiscal-evasion-respect-taxes-income-and>

Impatriate Law (Inbound employee regulations)

How to apply and deadlines for employees

Documents that are required:

1. Letter of invitation from the Ministry of Internal Affairs of Kazakhstan;
2. Valid passport: The taxpayer must submit a valid passport that is valid for at least 3 months longer than the requested visa's validity. The passport must have at least 2 blank pages for a visa and for entry and exit stamps;
3. Visa application: A separate visa application must be completed for each person. All fields must be completed, otherwise the application may be refused;
4. A recent, colour passport-sized 3.5cm x 4.5 cm picture of the applicant, which should be attached to the marked space.

Expatriate Law (Working abroad rules)

How to apply and deadlines for employees

To obtain expat status in Kazakhstan, an applicant would typically need to obtain a temporary or permanent residence permit. The process involves applying to the relevant authorities, often through the e-gov.KZ or the Visa and Migration Portal, and providing the necessary documents.

B12-1 Neo Nomad Visa is issued by foreign institutions of the Republic of Kazakhstan based on the following package of documents:

1. A bank statement for the past 6 months, which confirms a stable monthly income of over USD 3,000;
2. A tax return issued by the competent authority of the country of citizenship;
3. A certificate of no criminal record from the country of citizenship or permanent residence;
4. Medical insurance covering the period of validity of the visa;
5. An invitation and a standard package for a visa.

Digital nomads' tax regime

How to apply and deadlines for employees

The Kazakhstan Digital Nomad Visa, also known as the B9-1 Visa, was launched as a pilot project in March 2025. It is designed for foreign IT professionals seeking to relocate to Kazakhstan for permanent residence. The Digital Nomad Residency is valid for a period of 10 years.

Most of the application process can be done remotely. The applicant can obtain preliminary approval for the residence permit online, without having to travel to Kazakhstan.

How to obtain Digital Nomad Residency in Kazakhstan - Requirements

To apply, digital nomads are not required to demonstrate a certain income or savings. Before applying, IT professionals need to obtain an individual identification number, IIN, and a digital signature, EDS, from the Kazakhstan Embassy in their country of residence.

Foreigners also provide:

- Portfolio describing projects and achievements;
- Motivational letter written in English, Russian or Kazakh;
- CV;
- Certificate of no criminal record from the country of residence;
- Diploma of education (if available);
- Current or expired labour contract.

At the final stage of the process, applicants need to buy or rent property in Kazakhstan and provide a medical certificate.

Procedure

The application process includes 7 key steps:

1. Obtaining an IIN and a digital signature;
2. Submitting an application on the Astana Hub portal;
3. Undergoing an online interview if the application is approved;
4. Applying for permanent residency through the e-government portal;
5. Receiving preliminary approval, valid for 30 days;

6. Visiting Kazakhstan to submit biometrics, a medical certificate, and proof of accommodation;
7. Submitting original documents to the migration police and obtaining a 10-year residence permit.

Tax

According to the Tax Code of the Republic of Kazakhstan, an individual is recognised as a resident if he is in the country for 183 days or more in any 12-month period. Residents are required to pay individual income tax on income independently received, both in Kazakhstan and abroad.

If the income is received from a foreign source, the tax is paid at a rate of 10%, with the possibility of offsetting a similar tax paid abroad if supporting documents are provided. Such persons are required to file a declaration on Form 270.00 by September 15 of the year following the reporting year and pay the tax within 10 days after this date.