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Exemption on social payments from the wage-fund extended

In April 2020, the Government of the Republic of Kazakhstan adopted a number of measures to support taxpayers, including the exemption of some business entities from taxes and social payments from the wage-fund¹, read more about this in our early review here².

On 5 November 2020, the Resolution of the Government of the Republic of Kazakhstan was published³, extending the exemption from social payments, as follows:

From 1 October 2020 to 1 January 2021, the "0%" rate:

- ▶ 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 etc⁴.

The regulation came into force on 1 October 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;

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¹ Постановление Правительства Республики Казахстан от 20 апреля 2020 года №224 «О дальнейших мерах по реализации Указа Президента Республики Казахстан от 16 марта 2020 года № 287 «О дальнейших мерах по стабилизации экономики»;

² <https://gratanet.com/publications/imposing-the-state-of-emergency-kazakhstan>

³ Постановление Правительства Республики Казахстан от 30 октября 2020 года №721 «О внесении изменения в постановление Правительства Республики Казахстан от 20 апреля 2020 года №224 «О дальнейших мерах по реализации Указа Президента Республики Казахстан от 16 марта 2020 года №287 «О дальнейших мерах по стабилизации экономики» по вопросам налогообложения

⁴ The full list of activities you can see [here](#).

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