

Local Knowledge for Global Business

## Universal declaration in Kazakhstan

Since 2021, Kazakhstan has launched the universal declaration of income as part of the implementation of the Plan of the Nation -100 concrete steps in the Republic of Kazakhstan. Universal declaration will be carried out in 4 stages:

- ▶ the first stage was launched on 1 January 2021 with the declaration of income and property of an individual, which was provided by civil servants
- and persons equivalent to them and their spouses;
- ▶ the second stage was launched from January this year 2023, affecting employees of public institutions, quasi-public institutions and their spouses;
- ▶ in the third stage, from 2024, managers and founders of legal entities, individual entrepreneurs and their spouses will be subject to declaration;
- ▶ and the implementation of the universal declaration will be completed by the fourth stage, under which all other categories of citizens will be subject to declaration from 1 January 2025.

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## **Practice areas**

**TAX** 

## Locations



