



# KAZAKHSTAN

Kazakhstan - Civil Law

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## Incorporating a company in Kazakhstan

# Kazakhstan taxes

Want to setup a company? This will tell you about tax laws in Kazakhstan for a LLP, which is the most common legal entity in Kazakhstan.

Kazakhstan taxes legal entities on their worldwide income. The predominant tax rate for income earned abroad, from our research, and this is not personal tax advice, is 20%. Kazakhstan may not have exemptions to transfer in foreign earned profits. Corporate Income effective tax rate is 20%. This ranks Kazakhstan as 70th when compared to corp. taxation rate internationally.

The valued added tax rate in KZ is 12.00%, that ranks Kazakhstan as 62nd overall in terms of value added tax rate worldwide. In terms of other taxation, an employer will contribute 16% to the equivalent of a social security fund and an employee will contribute 10%. The overall complexity of the tax system is medium. This is measured by average time to comply with a country's labor tax requirements is as it is 70hours. Contributing to this is the number of yearly labor tax payments, which is 34 in KZ.

Thin capitalization mandates are in effect. Thin capitalisation refers to any type of restrictions on a business and the debt-to-asset ratios. Dividends received by a domestic company are not taxable, except dividends paid by certain types of investment funds. Dividends received from foreign entities are usually included in taxable income. Dividends are distributions of a company's earnings, established by the board of directors, to a particular class of shareholders. Dividends can be either stock, cash, or property. Capital Gains are subject to corporate income tax standard rates. There may be exemptions on capital gains from the sale of shares and participation interests in Kazakhstan legal entities or consortiums that are not engaged in subsurface activities and are held for more than three years. A capital gains tax is levied on the profits that a corporation or natural person realizes when he or she sells a capital asset for a price that is higher than the purchase price.

The interest withholding tax rate is estimated at 15%. This means that the taxman expects companies to withhold 15% of payments abroad on interests. The dividends withholding tax rate is 15%. This should be interpreted that usually the taxman expects legal entities to automatically withhold 15% of dividends paid to non-residents. The royalties withholding tax rate is 15%. This should be interpreted that usually the relevant tax authorities expects legal entities to pay tax on at least 15% of royalties remitted abroad. An increased withholding tax rate of 20% applies to payments on dividends, interests and royalties made to residents of low tax jurisdictions.

There is no known tax on wealth in Kazakhstan. There are no known inheritance and transfer taxes in KZ. There is a real property tax. We are not aware of any commonly used credits for innovation spend that include tax incentives in this country.

The above is not tax or legal advice for your company particular tax obligations. Incorporations.io can refer you to an accountant in Kazakhstan who can give you the proper advice and help you need. Want to work together? Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Kazakhstan is 12% which ranks 61 in the world.

- ✗ **Patent box**
- ✗ **RND credit**
- ✗ **Wealth tax**
- ✓ **Estate tax**
- ✗ **Transfer taxes**
- ✗ **Asset taxes**

- 59 Tax treaties**
- 20% Offshore Tax**
- 20% Corp rate**
- Loss carryback years**
- 75 Corporate time**
- 12% VAT rate**

# Kazakhstan Legalese

The underlying legal code in Kazakhstan is civil law law. You will want to get some local advice as to how to best structure a company in Kazakhstan. Electronic signatures are permitted.

The country code KZ is for Kazakhstan and the most common company type structure in Kazakhstan is a LLP.

The average time to incorporate is 3 weeks to setup a LLP in KZ. is 0, This means you don't have any minimum share capital. The types of currencies you can use to setup your business is often KZT and any legal tender.

Yes, one is allowed to re-domicile a LLP from KZ. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own a LLP in KZ by yourself. Corporate Shareholders are permitted, which means you can have a legal entity as a shareholder. Foreign ownership is tolerated, up to 49% of the ownership of the LLP.

A legal entity is only required to have 1 director on the board. Furthermore, corporate directors are not permitted. Directors are disclosed publicly. There is a body of law which requires companies to hold an annual meetings of shareholders.

A registered agent is normally required, which means the company will have to pay a fee on a yearly basis, for a legal services company which can receive a service of process on behalf of the company. Furthermore, a company secretary is not a requirement.

There is an obligation to file yearly tax returns. On that note, there is oftentimes a requirement to have these accounts audited.

Overall we think Kazakhstan is a ok option and have given it a score of 61 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ✓ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✗ **Corporate director permitted**
- ✗ **Local Secretary not required**
- ✓ **Local Director not required**
- ✓ **Electronic signature**

- 1 **Shareholders required**
- 1 **Directors required**
- 3 weeks **to form**



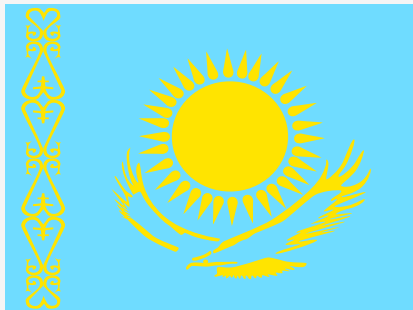
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## Country Info



National Flag of

**Қазақстан  
Республикасы (kaz)**

**Республика Казахстан  
(rus)**

\$ Currency

**KZT**

☎ Area Code

**+76**

🏰 Capital

**Astana**

✈ Region

**Central Asia**

🌿 Native Languages

**Kazakh****Russian**