



Key changes in the tax legislation of Kazakhstan in 2026

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CIT rates for various industries:

Category	2025	2026
Base CIT rate	20%	20%
Banks and Gambling	20%	25%
Agricultural producers	10%	3%
Agricultural cooperatives	10%	6%
Social sphere	20%	5%, 10% c 2027 г.



Accounting for income/loss for certain types of assets

Recognition of income/loss is determined by the overall result of asset disposals during the tax period (instead of calculation per individual asset) for:

- fixed assets of I group;
- shares and securities;
- non-depreciable items.



Advance payments:

- **increase** of the threshold for exemption from 325,000 MCI **to 600,000 MCI** (2,595 million tenge in 2026)
- **the tax authorities calculate** for the 1st quarter: monthly 1/12 of the total amount of advances for the previous year



Withholding tax:

- Three-year dividend and capital gains relief **canceled**
- **A 10% rate** has been introduced on interest on loans, credits and debt securities
- **A 5% dividend rate** has been introduced for investors with a holding interest of at least 25%

Income for CIT Purposes

new

New types of income for TAR purposes:

- Digital mining
- Mining pools
- Digital asset exchanges
- Positive difference when applying the new inventory valuation method (previously recognized as an adjustment to TAR) and others.

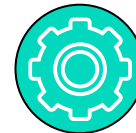
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Certain income from deposit guarantee schemes, securitization, Islamic financing, and innovative financing **are not excluded** from taxable income when determining TAR (will be accounted for under the standard procedure)



New non-taxable income:

- **Additional** contribution by a participant to the property of a legal entity
- Amount of written-off tax debt
- Budgetary funding, voluntary donations, and others



Income received from the operation of social infrastructure facilities is accounted for under **the standard procedure** (special provisions for accounting have been excluded)



Some incomes previously treated as **adjustments to TAR** (art. 241 of the Tax Code) have been reclassified **as economic benefits not recognized as income** for CIT purposes (art. 238 of the Tax Code)

CIT Deductions, Taxable Income Calculation



The list of deductions has been changed:

- ✓ Currency indexing of tenge liabilities
- ✓ Deductions for services from related non-residents in preferential tax jurisdictions (management, consulting, etc.) – up to 3% of taxable income
- ✓ Written-off claims (unclaimed, court-ordered, bankruptcy)
- ✓ Compensations to board members (travel, accommodation, visas, duty allowances) and others
- ✗ Expenses for goods, works, services from entities using special tax regimes
- ✗ Interest on loans from non-resident banks with foreign state participation (loan principal > 10 million MCI)
- ✗ Cost of newly commissioned buildings and structures (fixed assets) and others



New deductions reducing taxable income:

- Up to 200% of R&D deductions (previously capped at 50%)
- Income from capital gains on the sale of debt securities and others



The size of the taxable income reduction has been lowered to 50% (previously 100%):

- Leasing agreement remuneration
- Remuneration on government issuance securities
- Capital gains on the sale of government issuance securities

Value Added Tax



VAT rates for different industries:

Category	2025	2026
Base VAT rate	12%	16%
Realization		
- medical services, - medicines, - medical devices and their components	12%	5% (10% from 2027)
- domestic periodicals	12%	10%



Deadlines for submission of form 300.00 have been changed

The declaration is submitted in the period **from the 15th day of the next month to the 15th day of the second month** (previously it was submitted until the 15th day of the next month)



The threshold for mandatory VAT registration has been reduced from 20,000 MCI **to 10,000 MCI** (43,250 thousand tenge in 2026)



Deselecting the date of VAT offset:

- 1) date of receipt of goods, works, services;
- 2) ~~date of the VAT invoice or other document that is the basis for offsetting~~



New responsibilities for e-invoices:

- The taxpayer puts a mark on the recognition of VAT for offset in the e-invoice in the information system **before filing the declaration**
- The recipient **confirms/rejects** the correction, addition or withdrawal of the e-invoice

Taxable Transactions for VAT Purposes

new

The list of VAT-exempt transactions has been changed:

- ✓ Operation/management of concessions with payment for availability (projects of special importance, approved by the Government)
- ✓ Financing of eco-transport and components
- ✓ Books of domestic publication, their printing services
- ✓ Archaeological work, etc.
- ✗ Veterinary services (licensed persons, government organizations)
- ✗ Medicines/Veterinary Products
- ✗ Goods from SEZ "Astana – New City" (for infrastructure, subject to conditions)
- ✗ Pharmaceutical services for guaranteed free medical care (SHIF), etc.



The list of non-taxable turnovers:

- ✓ In the sphere of gambling business
- ✓ From the sale of goods, works, services under special tax regimes
- ✓ Within lottery activities



The list of import operations exempt from VAT:

- ✓ Import of goods funded by international/state grants
- ✓ Import of medicines for guaranteed free medical care, CSHI, orphan/socially significant diseases
- ✓ Import of fuels for air transportation and others
- ✗ Certain medicines and medical products, components and equipment for their production
- ✗ Veterinary products, machinery, materials for their production
- ✗ Raw materials under investment contracts

PIT and Insurance Contributions



PIT and contribution rates:

Category	2025	2026
PIT	10%	10% и 15% for income above 8,500 MCI
MPC	10%	10%
MPCE	2,5%	3,5%
Social deductions	5%	5%
CSHI Contributions	2%	2%
MPC Deductions	3%	3%
Social tax	11%-Social deductions	6%



Certain deductions (e.g., for remuneration, medical expenses) have been **canceled**



The 90% income adjustment for employees earning less than 25 MCI has been **canceled**



The concept of **"personal tax deductions"** has been introduced, which are accounted for in the following order:

1. Social Contribution Deduction (MPC, CSHI Contributions, Social deductions under Civil law)



2. Basic deduction- **increased** to 30 MCI per month (no more than 360 MCI per year)



3. Social deductions:

- with I, II disability group – 5,000 MCI
- disability of group III, participants of the Great Patriotic War, parents/guardians of a child with disabilities and other categories – 882 MCI

Special Tax Regimes

Reduction of the total number of STRs– from 7 to 3:

Types of STR	For the self-employed	On the basis of a simplified declaration	For peasant or farm enterprises
Subjects	citizens, kandas ! Not an individual entrepreneur	individual entrepreneurs and legal entities – residents of Kazakhstan	peasant or farm enterprises
Income limits	300 MCI per month (1,297.5 million tenge in 2026)	600,000 MCI per year (2,595 million tenge in 2026)	Income from the sale of agricultural products
PIT/CIT rate	0%	4% (+/- 50%, if established by local authorities)	0,5 %
Limitations	<ul style="list-style-type: none">The type of activity corresponds to the permitted listIt is not permitted to use the labor of employees	<ul style="list-style-type: none">Does not apply to certain activitiesOther constraints (e.g., ownership structure)	<ul style="list-style-type: none">Ownership of land plots in Kazakhstan on the basis of private property rights and/or land use rights

Checklist for 2026

- ▶ **Assess** the impact of the new CIT, VAT and PIT rates on the business model and the planned margin indicator, update financial plans and budgets for 2026
- ▶ **Check** compliance with VAT registration thresholds and **plan** the transition to payer/exempt status, **assess** the impact on prices and contracts with counterparties.
- ▶ **Update** your tax and accounting policies (revenue/expense recognition, fixed assets, deductions, loss carryforwards) in compliance with the new provisions of Tax Code
- ▶ **Verify** that accounting software and integrations are ready for new reporting forms, rates, and transaction codes; conduct test calculations for a sample period
- ▶ **Review** your legal and corporate structure (holdings, branches) considering the new rules on deductions, dividends, and related-party transactions
- ▶ **Analyze** and compare the feasibility and benefits between the special tax regime or the general regime, considering income limits and other restrictions
- ▶ **Evaluate** participation in preferential-regime projects (industrial/technoparks, Astana Hub, priority sectors) or the use of available incentives (R&D, investment projects, etc.)

Glossary



Abbreviations Transcript

CIT	Corporate Income Tax
CSHI	Compulsory social health insurance
E-invoice	Electronic invoice
IE	Individual entrepreneur
PIT	Personal Income Tax
MCI	Monthly Calculation Index
MPC	Mandatory pension contributions

Abbreviations Transcript

MPCE	Mandatory pension contributions of the employer
R&D	Research and development
STR	Special tax regime
SEZ	Special Economic Zone
SHIF	Social Health Insurance Fund
TAR	Total Annual Revenue
Tax Code	Tax Code of the Republic of Kazakhstan
VAT	Value Added Tax

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