
Deferral of tax payments and other government and support measures in response to Covid-19

31 March 2020

On 27 March 2020, the Government of Kazakhstan introduced the following measures to support local businesses during the Covid-19 crisis:

1. Reduced VAT rate of 8% for sale and import of socially significant food products (according to a special list) - during the period to 1 October 2020.
2. Excise tax exemption for gasoline and diesel fuel export (except for aviation fuel) for Kazakhstan manufacturers of excisable goods – during the period to 31 December 2020.
3. 0% property tax rate in 2020 for legal entities and individual entrepreneurs on property used in tourism, catering and hotel services.
4. Following support measures for micro, small and medium-sized businesses:
 - Extension of payment deadline for all taxes and other obligatory payments, including social payments - until 1 June 2020;
 - Suspension of the tax authorities' measures for collection of overdue tax obligations, e.g. charging late payment interest, freezing of bank accounts, restricting disposal of property, for taxpayers except for those classified high risk - until June 1, 2020;
 - Extension of response deadline for desktop tax audit notifications response to which is due during a period from 15 March 2020 to 15 April 2020 for taxpayers except for those classified high risk - until June 1, 2020;
 - Suspension of the term of tax audits for a period from 15 March 2020 to 15 April 2020, while the term of suspension will not be included in the tax audit period.

Contact us

If you have any questions and would like to discuss how this may affect your business, our team will be happy to assist. Please feel free to contact our partners below or your usual Grant Thornton contact:

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