



NewsFlash

Tax and Legal

May 2020



Dear readers,

A Governmental resolution¹ approved additional support measures for companies and individuals, including the list of activities, exempt from payroll taxes and payments. In this issue of News Flash, we offer you a brief description of the provided benefits.

Payroll Taxes and Payments



The resolution grants an exemption from payroll taxes and payments for:

- Private practitioners and micro-, small- and medium-sized enterprises engaged in activities included on the approved list for payroll tax and payments obligations due from 1 April to 1 October 2020.
- Large entities engaged in activities included on the approved list for payroll tax and payments obligations due from 1 April to 1 July 2020.
- Employees involved in anti-epidemiological measures on premiums payable from 1 March 2020 under the order² of the Minister of Health.

Property Tax



The resolution grants an exemption from property tax for the period from 1 April to 1 October 2020 for:

- Aerodrome runways and airport terminals;
- Private practitioners.

VAT



Kazakh companies operating in the sphere of air passenger transport may defer the payment of VAT for nonresidents on maintenance and legal support of aircraft leasing transactions until 1 January 2021.

Tax Filing Deadlines



The resolution extended the deadline for submission of tax reports for 2019 from 31 March to 31 May 2020.

¹ A Governmental Resolution No. 224 On Further Measures to Implement Decree No. 287 of the President of the Republic of Kazakhstan of 16 March 2020 on Further Measures to Stabilize the Economy on Tax Issues, dated 20 April 2020
² Order No. 28/2020 of the Minister of Health of the Republic of Kazakhstan On Certain Issues of Financial Support for Employees of Healthcare Organizations Involved in Anti-Epidemiological Measures to Combat Coronavirus COVID-19, dated 4 April 2020

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