

# Investment preferences in Kazakhstan

For the purposes of determining eligible investment preferences, **investments projects are divided into following categories:**

## 1 An ordinary investment project



### Exemption from customs duties

For a period up to 5 years.



### Exemption from VAT

On importation of raw and other materials under the investment contract.



### State in-kind grants

State in-kind grants, i.e., assets, which are granted for gratuitous use for the duration of the contract; if the investor complies with its commitments – assets become the property of the investor. The value of these grants cannot exceed 30% if the total planned investment.



### Stability of tax and labour laws

For the projects implemented in the framework of the “new type” investment agreements.

## 2 A priority investment project

	Setup of new production plants	Expansion and renewal of existing production plants
Stability of tax and labour laws	+	+
State in-kind grants	+	+
Corporate income tax exemption	+ / 10 years	+ / 3 years
Land tax exemption	+ / 10 years	n/a
Property tax exemption	+ / 8 years	n/a
Customs duty exemption	+ / 5 years	+ / 5 years

## 3 A special investment project



Exemption from import customs duty



Exemption from VAT on import of raw materials required for investment projects

## 4 "New type" Investment agreement



Government will reimburse investors up to 20%: cost of construction, installation work, the purchase of equipment for the project



Legislative stability for 25 years, with a special focus on tax and labour regulations



Investors conclude agreement with the Government without following a template or standard form investment agreement



Minimum investment amount - about USD 51.8 million

\* The preferences under the relevant types of the investment projects and the "new type" investment agreements will be provided only to the investment projects implemented in the priority sectors of the economy approved by the Government.



**From the beginning of 2021 provision of investment subsidies is canceled in Kazakhstan.**