

Legal Alert

2025 - Jan 2026

External economic activity

Changes to the Export of Certain Industrial Goods

On 5 December 2025, a pilot project was launched for the provision of the public service “Issuance of permits for the export and/or import of certain types of goods within the territory of the Republic of Kazakhstan.” The export from Kazakhstan to CIS countries of certain industrial goods, as well as telecommunications, computer, and aviation equipment, is now subject to a permit requirement.

A permit is not required if the goods:

- are produced in Kazakhstan and confirmed by a ST-KZ certificate of origin or inclusion in the register of Kazakhstani producers;
- were previously imported from CIS countries and are re-exported with a ST-1 certificate of origin and import documentation;
- are exported under a license issued by the Industry Committee in accordance with the control list;
- are exported by individuals for personal use within the established limits.

Investment and protection of investors

Reorganization of the Asset Recovery Committee

By Decree of the President of the Republic of Kazakhstan dated 17 December 2025 No. 1125, which entered into force on the same day, the Asset Recovery Committee under the General Prosecutor's Office was reorganized into the Committee for the Protection of Investors' Rights, whose key tasks and functions include:

- monitoring compliance with legislation in the field of investments and investment activities;
- protecting investors' rights, as well as preventing and suppressing violations thereof;
- identifying and eliminating the causes of violations of investors' rights and their consequences;
- coordinating the activities of state and other bodies in the field of investor protection;
- pre-trial settlement of disputes involving investors;
- supervision over the activities of state and local authorities, organizations, and officials in the investment sphere;
- supervision over court decisions in cases affecting the rights and lawful interests of investors.



Corporate Law and Registration Requirements

Amendments to the Rules on Registration of Legal Entities

By Order of the Minister of Justice of the Republic of Kazakhstan dated 24 November 2025 No. 688, amendments were introduced to the Rules for the provision of public services in the field of state registration of legal entities and registration of branches and representative offices. The Order entered into force on 8 December 2025.

In accordance with the amendments, updating the registration data of a legal entity, as well as its branches (representative offices), is now also required in the event of a change and/or addition to its types of economic activities.

Accordingly, amendments and additions to the registration data of a legal entity, branch (representative office) must be made in the following cases:

- change or addition of types of economic activities (new requirement);
- change of the location of a legal entity classified as a private business entity, or of a branch (representative office), except for joint-stock companies;
- change of the head, including appointment of a head, acting head, or manager of the property and activities of the legal entity, as well as removal of the head from office;
- amendments and additions to the constituent documents, except for cases provided by Article 14–1 of the Law;
- transfer of a share in the authorized capital into trust management;
- increase of the authorized capital of business partnerships;

- change in the composition of founders (participants, members) of non-profit organizations, except for political parties;
- change of the beneficial owner of a legal entity;
- change of contact information, including telephone number and email address.

Industrial Policy

National Catalogue of Goods of the Republic of Kazakhstan

Pursuant to Order of the Minister of Trade and Integration of the Republic of Kazakhstan dated 31 July 2025 No. 232-NQ, which entered into force on 1 January 2026, entities engaged in trading activities are required to use the National Catalogue of Goods of the Republic of Kazakhstan.

Trading entities must register in the system and submit information on their goods, which will be assigned an identification code. The National Catalogue will also replace the electronic catalogue of goods used in the public procurement system.

New Register of Producers

As a result of amendments to the Law of the Republic of Kazakhstan “On Industrial Policy” dated 27 December 2021 No. 86-VII, a unified digital register of Kazakhstani producers (www.ks.gov.kz) came into effect on 1 January 2026. It replaces the ST-KZ certificate of origin and the industrial certificate. Until that date, such certificates were issued by the National Chamber of Entrepreneurs “Atameken”.



Tax Policy

Tax Environment

VAT

As of 1 January 2026, the VAT rate has been increased from 12% to 16%, while the threshold for mandatory VAT registration has been reduced to 10,000 MCI (approximately KZT 43 million).

Corporate Income Tax (CIT)

The base CIT rate remains at 20%, while the distribution of the tax burden across sectors has changed. Reduced rates are provided for agriculture, aquaculture, and the social sector. For banking activities (excluding business lending) and the gambling sector, the rate has been increased to 25%.

Individual Income Tax (IIT)

A progressive scale of individual income tax has been introduced.

Special Tax Regimes

The simplified tax declaration under special tax regimes is available for taxpayers with annual income of up to 600,000 MCI.

Electronic Invoices (EI)

New rules for issuing electronic invoices were officially approved by Order of the Minister of Finance of the Republic of Kazakhstan dated 28 October 2025 No. 629 and entered into force on 1 January 2026.

Registration in the EI information system will be carried out through biometric identification and execution of a separate agreement using an electronic digital signature. It is also mandatory to indicate the product code from the National Catalogue of Goods.

Socio-Economic Indicators as of 1 January 2026:

- Minimum wage – KZT 85,000;
- Monthly Calculation Index (MCI) – KZT 4,325;
- Minimum basic pension payment – KZT 35,596;
- Minimum pension – KZT 69,049;
- Subsistence minimum – KZT 50,851.

List of Taxpayers Subject to Monitoring in 2026

By Order of the Minister of Finance of the Republic of Kazakhstan dated 18 December 2025 No. 786 “On Approval of the List of Large Taxpayers Subject to Monitoring,” the list was officially approved and entered into force on 1 January 2026.

The list includes 524 taxpayers who will be subject to monitoring for a period of two years from the date the Order enters into force. Monitoring of large taxpayers is a tax administration mechanism under which tax authorities verify the accuracy of tax calculations and the timeliness of tax payments, as well as analyze the reporting of large business entities, including on the basis of financial data and reports.



Subsoil Use and Construction

Amendments to the Subsoil and Subsoil Use Code

On 26 December 2025, Law of the Republic of Kazakhstan No. 243-VIII “On Amendments and Additions to the Code of the Republic of Kazakhstan ‘On Subsoil and Subsoil Use’” was adopted and entered into force on 1 January 2026.

The amendments are aimed at further improving the subsoil use system, in particular at attracting investment into subsoil development, increasing transparency, and advancing the digitalization of subsoil use processes.

In particular, the amendments provide for the following:

- establishment of a minimum cost threshold for large projects — exceeding 14.5 million MCI;
- granting strategic investors implementing large industrial and innovative projects a priority right to explore and extract solid minerals;
- increase of the local content share in works and services from 50% to 70%;
- introduction of mechanisms for conducting electronic auctions for granting subsoil use rights;
- granting subsoil use rights for facilities related to technogenic mineral formations located within the boundaries of populated areas;
- strengthening liability for concealment or deliberate submission of inaccurate information on subsoil and subsoil use in reporting;
- prohibition on extraction of rock mass and/or movement of soil at solid mineral exploration sites without the appropriate permit or in violation of permit conditions;
- expansion of investment incentives for projects involving the processing of solid minerals, with a simultaneous increase in the minimum investment volume from 7 million to 70 million MCI.

In addition, a unified subsoil use platform is being created as a state information system to ensure the provision of public services and information exchange between state authorities, subsoil users, and other participants in the subsoil use sector, including through integration with other digital systems.



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Adoption of the New Construction Code

A new Construction Code of the Republic of Kazakhstan dated 9 January 2026 No. 253-VIII has been adopted and will enter into force on 1 July 2026.

The Code is aimed at a comprehensive update of legal regulation in the fields of architecture, urban planning, and construction and establishes uniform rules for all participants in construction activities.

In particular, the Code provides for:

- redistribution and clarification of powers between maslikhats and akimats in the field of urban planning and development;
- updating the procedures for the preparation, expert review, and approval of design documentation;
- strengthening requirements for construction quality and safety, including seismic resistance standards;
- expanding the use of digital tools and introducing a unified digital platform to support construction projects;
- strengthening state supervision and liability for violations of construction regulations;
- systematization and harmonization of related legislation on architecture, urban planning, and construction.

The adoption of the Code is intended to increase transparency of procedures in the construction sector, reduce administrative barriers, and improve the investment attractiveness of the industry.

Agricultural Policy

Extension of Restrictions on Beef Exports

By Order of the Acting Minister of Agriculture of the Republic of Kazakhstan dated 28 November 2025 No. 441, rules for the allocation of export quotas for meat from Kazakhstan to third countries and EAEU member states were introduced as of 31 December 2025. The total export quota is set at 20,000 tons, and the measure will remain in effect until 30 June 2026.

Labour Migration

Quotas for the Employment of Foreign Workforce

By Order of the Acting Minister of Labour and Social Protection of the Population of the Republic of Kazakhstan dated 12 December 2025 No. 397, quotas for the employment of foreign labour for 2026 were established.

The document sets the following maximum thresholds:

- 0.25% – quota for employers hiring foreign workers based on permits issued by local executive authorities;
- 2.9% – quota for labour migrants.

These percentages represent the maximum allowable share of foreign workers in relation to the total workforce in the country (or within the relevant employment category) in 2026. In other words, the total number of foreign workers must not exceed the established percentage limits of the overall labour resources.



Public Procurement

Amendments to the Rules on Public Procurement

By Order of the Minister of Finance of the Republic of Kazakhstan dated 19 December 2025 No. 791, amendments were introduced to the Rules on Public Procurement, which entered into force on 1 January 2026.

1) Introduction of the Concept of Dumping Price
In procurements of services for the transmission of works and phonograms via cable or broadcasting, the concept of a dumping price has been introduced. A bid is considered dumping if the proposed price is lower than the minimum rates of author's and related remuneration established by law.

2) Stricter Requirements for Suppliers' Financial Reporting

For participation in public procurement, the following is taken into account:

- audited financial statements for at least the last three years;
- the audit must be conducted by an audit organization that has passed external quality control;
- financial statements must be placed in the financial reporting depository no later than 30 September of the year following the reporting year. A transitional period until 15 April 2026 is established for financial statements for 2022–2024.

3) Update of Evaluation Criteria in “Turnkey” Construction Tenders

When evaluating bids, the following criteria are taken into account:

- experience in performing similar works;
- share of local content;
- extended quality warranties;
- project financing terms;
- level of energy efficiency.

Projects implemented using the supplier's own funds are given priority – such proposals may be awarded up to 50 points without applying other non-price criteria.

In the event of equal final scores, preference is given to:

1. the participant with higher financial stability;
2. if the indicators are equal, the participant who submitted the bid earlier.
3. strengthening of Requirements for Electronic Documents

As part of bids and electronic documents, it is now mandatory to indicate the product code from the National Catalogue of Goods of the Republic of Kazakhstan.



Financial Markets and Banking Regulation

Criteria for Liquidity of Securities

By Resolution of the Government of the Republic of Kazakhstan dated 2 October 2025 No. 818, effective from 1 January 2026, criteria for the liquidity of securities are established for the application of tax incentives on dividends and remuneration (interest) paid on such securities.

Transfer of Information on Cash Flows

On 12 November 2025, Order of the Minister of Finance of the Republic of Kazakhstan No. 698 was adopted and entered into force on 1 January 2026. The document establishes the obligation of second-tier banks and organizations carrying out certain types of banking operations to transfer information on banking transactions of individuals and legal entities to the state revenue authorities.

The following information is subject to transfer:

- information on the existence of bank accounts and their numbers;
- data on cash balances in bank accounts;
- information on balances and movements of funds in bank accounts;
- information on loans granted to individuals required to file declarations of assets, income, and property, including repayment amounts and accrued remuneration.

Licensing of Commodity Exchanges

On 30 December 2024, Law of the Republic of Kazakhstan No. 149-VIII was adopted and will enter into force on 1 January 2026. The Law expands and institutionalizes the licensing system for activities on commodity exchanges.

Mandatory licensing is introduced for the following activities:

- exchange brokers;
- clearing centers of commodity exchanges.

Licensing will be carried out through the Agency for Protection and Development of Competition (APDC) via the electronic licensing portal. At the same time, the activities of commodity exchanges as such were already subject to state regulation and licensing under the legislation on commodity exchanges. The new law is aimed at strengthening oversight of key professional market participants, increasing transparency of exchange trading, and reducing the risks of unfair practices.

To continue operating, the relevant market participants are required to submit license applications in advance, no later than 1 January 2026.

Foreign Financing

By Order of the Minister of Finance of the Republic of Kazakhstan dated 10 November 2025 No. 685, an obligation was established for individuals and legal entities to notify the state revenue authorities of the receipt of foreign financing.

As of 1 January 2026, notification is required upon receipt of monetary funds or other property exceeding 1 tenge if such funds are intended for:

- provision of legal assistance;
- conducting and disseminating the results of sociological and public opinion surveys (non-commercial);
- collection, analysis, and dissemination of information outside commercial activities.

The notification must be submitted within 10 working days following the date of receipt of the funds, with mandatory indication of the required information.



Intellectual Property

Amendments to Intellectual Property Legislation

On 24 November 2025, Law of the Republic of Kazakhstan No. 233-VIII “On Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Intellectual Property Issues” was adopted and will enter into force on 23 January 2026.

The amendments are aimed at strengthening the protection of right holders’ interests and increasing transparency in the management of intellectual property objects.

In particular, the amendments provide for the following:

- introduction of a unified digital platform ensuring transparent accounting of the use of works and calculation of remuneration; the platform will integrate registers of works, authors, right holders, users, and contracts;
- introduction of an option for accelerated trademark registration within up to three months for an additional fee;
- extension of the period for challenging the registration of a designation as a trademark by third parties from one month to two months;
- establishment of state control over the use of copyright and related rights objects, including through unscheduled inspections;
- introduction of specialization of patent attorneys in means of individualization and industrial property objects.

Investment Instruments

Conclusion of Investment Agreements

By Law of the Republic of Kazakhstan dated 18 July 2025 No. 215-VIII, amendments were introduced to the Entrepreneurial Code regarding the definition of an investment agreement. The Law enters into force on 1 January 2026.

Under the new amendments, an investment agreement is defined as a contract between an authorized state body and a legal entity of the Republic of Kazakhstan for the implementation of an investment project with an investment volume ranging from 200 thousand to 5 million MCI, depending on the sector of activity.

The Law establishes a prohibition on concluding such agreements in certain types of activities, including the financial sector, subsoil use, gambling business, production of excisable goods, digital mining, and arms circulation.

An investment agreement provides for investment incentives, including:

- tax incentives;
- state in-kind grants;
- the right to attract foreign labor.



Special Economic Zones

New Special Economic Zones in 2025

In 2025, three special economic zones were established in Kazakhstan:

1. By Resolution of the Government of the Republic of Kazakhstan dated 14 May 2025 No. 336, the “Korkyt Ata” Special Economic Zone was established. The SEZ is located in the Kyzylorda Region, in the south-eastern part of the city of Kyzylorda, near the international transport corridor “Western Europe – Western China” and the bypass road of the Korkyt Ata International Airport.
2. By Resolution of the Government of the Republic of Kazakhstan dated 8 January 2025 No. 3, the “Aktobe” Special Economic Zone was established on the basis of A. Moldagulova International Airport. The SEZ will operate until the end of 2049.
3. By Resolution of the Government of the Republic of Kazakhstan dated 1 December 2025 No. 1028, the “Atyrau” Special Economic Zone was established. It is located in the Atyrau Region in accordance with the approved plan. The total area of the SEZ is 3,475.9 hectares.

Digital Regulation

New Digital Code

On 9 January 2026, the Digital Code of the Republic of Kazakhstan (No. 255-VIII) was adopted. The Code was officially published on 10 January 2026 and will enter into force on 10 July 2026.

The purpose of the new Code is to establish a unified legal framework for regulating the digital environment. The document governs relations related to data, digital technologies, public digital services, and rights in the online space.



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