

## Legal Alert

### 2026

#### Amendments to the Rules on Planning and Implementation of Public-Private Partnership Projects

By Order of the Deputy Prime Minister – Minister of National Economy dated 16 January 2026, amendments have been introduced to the Rules on Planning and Implementation of Public-Private Partnership (PPP) Projects. The changes affect the procedures for project preparation, tender processes, and direct negotiations for selecting a private partner.

##### Key amendments to the PPP Rules:

- The mechanism for amending tender documentation has been clarified. Amendments may be initiated by the tender organizer or introduced at the request of potential investors. Specific deadlines for announcing such amendments have been established, and the application submission period is suspended until the revised documentation is published.
- The requirements for the review and evaluation of tender applications have been updated. Proposals are assessed by the tender commission based on established criteria, including the scope and duration of state obligations, the amount of private investment, project implementation timelines, technical characteristics of the facility, information on local content share, the experience and qualifications of the bidder, pricing parameters, and risk allocation.
- The procedure for approval and registration of PPP agreements has been clarified. Draft agreements are subject to mandatory approval by authorized state bodies, and their registration is carried out by the budget execution authorities.
- The rules for transferring PPP assets into state ownership have been specified. The private partner must, within the установлен срок, apply to the authorized body and transfer the asset in proper technical condition in accordance with the terms of the agreement.

## Legal Alert

### 2026

#### Digital Tenge

A pilot project has been launched to introduce the digital tenge with VAT (value-added tax) tagging in the field of public procurement. The pilot project was approved by Order of the Minister of Finance No. 38 dated 22 January 2026.

**The digital tenge** is a digital form of the national currency issued by the National Bank; one digital tenge is equal to one regular tenge.

Under the pilot project, special digital tenge with “VAT tagging” will be used, meaning that VAT amounts will be separated and tracked directly within digital payments. The system will automatically account for VAT in settlements between public procurement customers and suppliers, making the process more transparent.

#### How it will work:

A government authority pays a supplier in digital tenge. The system automatically splits the amount into the “net amount” and VAT. The VAT portion is tagged and monitored by the state. The company cannot conceal or “lose” it. The tax is accounted for almost automatically. The project is aimed at improving the efficiency of payments and VAT control in public procurement.

- The project will run until 31 December 2026;
- Participation is voluntary;
- Participants include government bodies (the State Revenue and Treasury Committees), the National Bank, second-tier banks, public procurement suppliers, and accounting system developers.



## Legal Alert 2026

### Reduction of Tax Burden for Micro and Small Businesses

On 12 January 2026, a draft order aimed at reducing the tax burden on micro and small business entities was published on the “Open legal acts” portal.

#### **The following support measures are proposed:**

##### 1. Reduction of tax audits for previous years:

- No desk (cameral) audits will be conducted;
- No tax audits will be initiated for those periods.

##### 2. Simplified liquidation procedure:

A simplified liquidation procedure, without desk audit control, will apply to reporting periods that ended before 1 January 2026.

##### 3. Write-off of penalties and fines:

If a micro or small business fully repays the principal tax debt outstanding as of 1 January 2026 within the period from 1 January to 31 March 2026, no penalty charges will apply.

#### **The following will be written off:**

- all penalties accrued on such debt;
- all tax fines outstanding as of 1 January 2026;
- penalties and fines related to taxes and other mandatory payments for which deferrals or installment plans had previously been granted (including rehabilitation and bankruptcy procedures), provided that the debt is fully repaid before 1 April 2026.

##### 4. Mitigation of administrative liability:

Starting from 1 January 2026, micro and small businesses will not be held administratively liable for violations related to late VAT registration, conducting transactions during that period, or failure to submit tax reports for tax periods prior to 1 January 2026.





## Legal Alert 2026

### Liability for Violating the Rules on Submission of Employment Contract Information to the Unified Employment Contract Accounting System (UECAS)

On 9 January 2026, the President signed Law No. 257-VIII "On Amendments and Additions to the Code of Administrative Offenses." Among the key changes is the introduction of administrative liability for violations of the procedure for submitting information on employment contracts to the Unified Employment Contract Accounting System (UECAS). The amendments will enter into force on 12 March 2026.

Article 98 of the Code of Administrative Offenses of the Republic of Kazakhstan has been supplemented with Parts 1-1 and 2-1, establishing liability for employers who violate the procedure for entering information into the UECAS, including in cases of:

- failure to submit or late submission of information;
- submission of incomplete information;
- submission of inaccurate or incorrect data.

**The above violations are subject to fines:**

Offender category	Fine amount (MCI)	Amount of the fine for 2026
Officials	30 MCI	129 750 tenge
Small business entities and NPOs	60 MCI	259 500 tenge
Medium-sized business entities	80 MCI	346 000 tenge
Large business entities	150 MCI	648 750 tenge



## Legal Alert 2026

### Changes to the Procedure for Legal Entity Registration

In accordance with the Order of the Acting Minister of Justice dated 21 November 2025 No. 687, additional requirements for the state registration and re-registration of legal entities will come into force on 1 April 2026.

#### 1. Personal presence of the founder

To strengthen measures against money laundering and financing of illegal activities, in certain cases defined by internal control rules and financial monitoring requirements, the state registration and re-registration of commercial legal entities, as well as their branches and representative offices, will require the personal presence of the founder.

A notification of the requirement for personal presence will be sent to the applicant's personal account on the e-Government (eGov) portal.

#### 2. Address verification for electronic registration

When submitting an electronic application, private business entities must confirm the location of the legal entity, branch, or representative office with the consent of the owner(s) of the relevant real estate.

Additionally, the accuracy of the address will be automatically verified through integration with state information systems, including the "Address Register."

### New Business Registration Rules

By Order of the Minister of Justice dated 23 January 2026 No. 72, amendments were made to the Rules for the Provision of Public Services in the field of state registration of legal entities and accounting registration of branches and representative offices. The changes came into force on 10 February 2026.

**The forms for applications for state registration and re-registration of legal entities, branches, and representative offices have been updated**, including for micro and small businesses, medium-sized enterprises, and organizations operating under a standard charter.

**Information on the beneficial owner has been expanded.** Applications must now additionally include:

- the identification number of a foreign individual in their country of residence;
- date of birth and place of residence;
- the share in the authorized capital or the number and size of shares owned.





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## Legal Alert 2026

### Amendments to the Code of Administrative Offenses

Starting in 2026, amendments to the Code of Administrative Offenses introduced by Law No. 232-VIII of 17 November 2025 have come into force.

For the first time, administrative liability is introduced in the field of artificial intelligence. It applies to failure to inform users that results were generated using artificial intelligence, failure to manage risks in high-risk AI systems, if such actions lead to negative consequences.

#### Fine amounts:

Individuals, small business entities and NPOs	20 MCI*	86 500 tenge for 2026
Medium-sized business entities	30 MCI*	129 750 tenge for 2026
Large business entities	100 MCI*	432 500 tenge for 2026

\* For repeated violations — the fine is doubled, and the operation of the corresponding AI systems may be suspended or prohibited.

Additionally, liability is now established for failure to record identification details in cash register receipts, as well as for violations of the rules for selling tobacco products and energy drinks, including their sale to underage individuals (18 years for tobacco products, 21 years for energy drinks).



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## Legal Alert 2026

### Register of Heat Supply Entities

By Order of the Minister of Energy dated 24 December 2025 No. 507-n/q, rules for maintaining a register of heat supply entities will come into force on 28 February 2026.

The register will include individual entrepreneurs or legal entities engaged in:

- 1) the production, transportation, and/or sale of thermal energy in centralized heat supply systems;
- 2) the production, transportation, and/or sale of thermal energy, including for their own needs, in local heat supply systems.

The register will be compiled and updated by local executive bodies based on notifications from companies and individual entrepreneurs operating in centralized and local heat supply systems. Information about entities must be included, updated annually, and published on the official websites of the akimats. The register will be used to systematize data on the production, transportation, and sale of thermal energy, as well as for state accounting and control in the heat energy sector.



**Togzhan Aytmuhamedqyzy**  
Director of the branch  
Baker Tilly Qazaqstan in AIFC



[taytmuhamedqyzy@bakertilly.kz](mailto:taytmuhamedqyzy@bakertilly.kz)  
+7 778 900 39 13



**Gulnaz Ospanova**  
Junior manager  
Baker Tilly Qazaqstan in AIFC



[gospanova@bakertilly.kz](mailto:gospanova@bakertilly.kz)  
+7 702 220 11 15



**Kim Milana**  
Assistant to the  
Department of Legal Consulting



[milana.kim.2019@inbox.ru](mailto:milana.kim.2019@inbox.ru)  
+7 707 900 44 25

# Baker Tilly International



**741**

offices

**148**

territories

**122**

member firms

**50 443**

employees

**\$6.8B**

combined revenue

## Contacts

Almaty, 050059, st. Al-Farabi 17/1 BC «Nurly-tau»,  
Block 5 B, n/r 1B, floor G

Astana, 010000, st. Mangilik El 55/23 AIFC, C 4.4,  
office 232

T: +7 (727) 355 47 57

[www.bakertilly-ca.com](http://www.bakertilly-ca.com) [contact@bakertilly.kz](mailto:contact@bakertilly.kz)

