



Additional measures of tax support due to COVID-19

Contacts

Michael Ahern

Partner, Tax and Legal Services

michael.ahern@pwc.com

Elena Kaeva

Partner, Tax and Legal Services

elena.kaeva@pwc.com

Richard Bregonje

Partner, Tax and Legal Services

richard.bregonje@pwc.com

Contacts in Nur-Sultan

Timur Zhursunov

Partner, Tax and Legal Services

timur.zhursunov@pwc.com

Dana Tokmurzina

Partner, Tax and Legal Services

dana.tokmurzina@pwc.com

In brief

As per Order of the Government No. 141 of 27 March 2020 “On measures for implementation of the Presidential Decree No. 287 of 16 March 2020 “On further measures aimed at stabilisation of the economy by means of tax support”:

- **8% VAT rate** would be applied upon sale and import of goods included into the List of socially-essential food products (see Order of the Government No. 145 of 1 March 2020);
- producers of gasoline (except for aviation gasoline) and diesel sold on export would be **exempt from excise tax till 31 December 2020**;
- **0% property tax rate** would be applied **in 2020** by legal entities and individual entrepreneurs using property for conducting tourism, hotel and catering activities.

Tax measures for micro, small and medium enterprises:

- deferral of all kind of tax payments and other obligatory contributions, as well as social payments **till 1 June 2020**;
- suspension of measures related to enforcing collection of non-performed tax obligations and enforced recovery of tax, customs and social payment liabilities **till 1 June 2020** (except high-risky taxpayers);
- extension of deadlines for performing cameral control notifications, if such deadlines arise during the emergency period, **till 1 June 2020** (except high-risky taxpayers);
- suspension of tax audits during the emergency period (such suspension period is excluded from the period of tax audits).

If you are interested in additional information, please contact us.