

# Tax comparative table

Central Asia



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## **Introduction**

This guide has been prepared by Baker Tilly Bishkek, Baker Tilly Eltal Kazakhstan, Baker Tilly Tajikistan, Baker Tilly Turkmen and Baker Tilly Uzbekistan independent members of Baker Tilly International. It is designed to provide comparative information on brief summary of the Tax Codes to those considering investing or doing business in the Central Asia.

Baker Tilly International is the world's 8th largest network of independent accounting and business advisory firms by combined fee income, and is represented by 156 firms in 131 countries and over 26,000 people worldwide. Its members provide high quality accounting, assurance, tax and specialist business advice to privately held businesses and public interest entities.

This guide is one of series of profiles compiled for use by Baker Tilly International member firms' clients and professional staff.

Tax Comparative Table for the Central Asia has been designed for the information of readers. Whilst every effort has been made to ensure accuracy, information contained in this guide may not be comprehensive and recipients should not act upon it without seeking professional advice. Provisions and figures as presented are correct at the time of writing.

Up-to-date advice and general assistance on audit, tax, accounting and finance matters can be obtained from Baker Tilly Bishkek, Baker Tilly Eltal Kazakhstan, Baker Tilly Tajikistan, Baker Tilly Turkmen and Baker Tilly Uzbekistan; contacts details can be found at the end of this guide.

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	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>CORPORATE TAXATION</b>					
<b>Profit Tax (Corporate Income Tax)</b>					
<b>Taxpayers</b>	Domestic legal entities and permanent establishments (PE) of the foreign legal entities.	Domestic legal entities and permanent establishments (PE) of the foreign legal entities.	Domestic legal entities and permanent establishments (PE) of the foreign legal entities excluding entities subject to special tax regimes.	Domestic legal entities and permanent establishments (PE) of the foreign legal entities.	Domestic legal entities and permanent establishments (PE) of the foreign legal entities.
<b>Profit Tax Rate</b>	10% - for farm legal entities, 20% - for other entities	10% - standard rate; 5% - for leasing companies (reduced rate can be applied until the year 2021); 0% - for gold mining companies	For manufacturing companies – 15% for 2013-2014; 14% - for 2015-2016; 13% - from 2017. For other entities - 25% - for 2013-2014; 24% - for 2015-2016; 23% - from 2017. The amount of profit tax should be not less than 1% of gross revenue.	8% - for domestic legal entities; 20% - for PE of foreign legal entities.	9%- standard rate; 15% - for commercial banks; 35% - for entertainment and performance organizations; auction organizations.
<b>Residence Criteria</b>	Place of incorporation or place of effective management is in the Republic of Kazakhstan.	Place of incorporation is in the Kyrgyz Republic.	Place of incorporation is in the Republic of Tajikistan.	Place of incorporation and Governing body is in Turkmenistan.	Place of incorporation is in the Republic of Uzbekistan.
<b>Taxable Base</b>	Resident legal entity is taxed on worldwide income; PE of foreign legal entity - on Kazakh-source income.	Resident legal entity is taxed on worldwide income; PE of foreign legal entity - on Kyrgyz-source income.	Resident legal entity is taxed on worldwide income; PE of foreign legal entity - on Tajik-source income.	Resident legal entity is taxed on worldwide income; PE of foreign legal entity - on Turkmen-source income.	Resident legal entity is taxed on worldwide income; PE of foreign legal entity - on Uzbek-source income.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Taxable income</b>	The difference between gross income and deductible expenses within tax period.	The difference between gross income and deductible expenses within tax period.	The difference between gross income and deductible expenses within tax period.	The difference between gross income and deductible expenses within tax period.	The difference between gross income and deductible expenses within tax period.
<b>Deductibility criteria</b>	Expenses should be attributable to income generating activities and supported by relevant documents.	Expenses should be attributable to income generating activities and supported by relevant documents.	Expenses should be attributable to income generating activities and supported by relevant documents.	List of deductible expenses is established by the Tax Code. Expenses should be supported by relevant documents.	Expenses should be justified and supported by relevant documents.
<b>Interest deduction</b>	Generally fully deductible.	Generally fully deductible.	Limited by three times of the interest accrued using refinancing rate of the National Bank of Tajikistan.	Generally fully deductible.	Generally fully deductible except for interest paid on overdue and prolonged loans over the initial interest rate.
<b>Thin Capitalization Rules (debt/equity ratio)</b>	7:1 - for financial institutions;  4:1 - for other companies.	Not applicable.	If more than 25 percent of share capital of a legal entity is held by non-residents or by the legal entities exempt from profit tax the interest deduction is limited by any interest income plus 50% of aggregate annual income less allowed deductible expenses (excluding interest income and expenses).	Not applicable.	Not applicable.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Capital gain</b>	Is treated as normal income and taxed at the standard tax rate.	Is treated as normal income and taxed at the standard tax rate.	Is treated as normal income and taxed at the standard tax rates.	Is treated as normal income and taxed at the standard tax rate.	Is treated as normal income and taxed at the standard tax rates.
<b>Dividends</b>	Generally not taxed.	Is treated as normal income and taxed at the standard tax rate. Dividends received from participation in domestic companies are not subject to profit tax.	Is treated as normal income and taxed at the rate of profit tax. Dividends received from participation in domestic companies are not subject to profit tax.	Dividends are taxed at source of payment at the rate of 15%.	Dividends are taxed at 10% at source of payment. Reinvested dividends are exempted from taxation.
<b>Interest income</b>	Interest income is treated as normal income and taxed at the standard tax rate.	Interest income is taxed at 10% at the source of payment.	Interest income is taxed at 12% at the source of payment.	Interest income is treated as normal income and taxed at the standard tax rates.	Interest income is taxed at 10% at the source of payment.
<b>Transfer Pricing Rules</b>	Yes	Yes	Yes	Yes	Yes
<b>Loss Carried Forward</b> - For (Sub)Contractors working under the Law "On hydrocarbon resources"	10 years	5 years	3 years	3 years	5 years
<b>Loss Carried Backward</b>	Not applicable	Not applicable	Not applicable	10 years	Not applicable
	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Revenue Tax Rate</b>	3% of gross revenue for SME operating under simplified tax regime.	4% of gross revenue for agricultural, manufacturing and trading SME operating under simplified tax regime;  6% of gross revenue for other SME operating under simplified tax regime.	5-6% of gross revenue for SME operating under simplified tax regime;	2% of gross revenue for SME.	Not applicable.
<b>Branch Net Profit Tax Rate</b>	Net profit of PE of foreign legal entity is taxed at 15%.	Not applicable.	Net profit of PE of the foreign legal entity is taxed at 15%.	Not applicable.	Net profit of PE of the foreign legal entity is taxed at 10%.
<b>Value Added Tax</b>					
<b>Rates</b>	12% - standard rate; 0% - export of goods, international transportation.	12% - standard rate; 0% - export of goods, except gold; international transportation.	18% - standard rate; 0% - export of goods, except row cotton and fibre; precious stones and metals, aluminum, ferrous and other metals. Reduced 5% can be applied by public catering, trade and procurement, construction companies	15% - standard rate; 0% - export of goods, except hydrocarbons; international transportation.	20% - standard rate; 0% - export of goods, international transportation, utility service entities.
<b>Taxable Transaction</b>	Supplies and import of goods, works and services.	Supplies and import of goods, works and services.	Supplies and import of goods, works and services.	Supplies and import of goods, works and services.	Supplies and import of goods, works and services.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Registration Limit</b>	Annual turnover exceeds 30,000 monthly indexes (approximately US\$ 324k).	Annual turnover exceeds 4 mln Kyrgyz Soms (approximately US\$ 85k).	Annual turnover exceeds 500,000 Tajik Somoni (approximately US\$ 100k).	All legal entities and individual entrepreneurs are considered as VAT payers, except for private legal entities (residents), entities working under Petroleum Law; individual entrepreneurs working under simplified taxation system.	All legal entities are considered as VAT payers.
<b>Reverse-Charge VAT</b>	Yes	No	Yes	Yes	Yes
<b>Sales Tax</b>					
<b>Standard rate</b>	Not applicable.	1-3%	Is applied for specific activities	Not applicable.	Not applicable.
<b>Taxable base</b>	Not applicable.	Supplies of goods, works and services.	Special sales tax is levied on supplies of cotton fibre at 10% and aluminium at 3% of gross proceed.	Not applicable.	Not applicable.
<b>Social Tax / Pension and Social Security Contributions</b>					
<b>Standard rate</b>	11% of social tax; 5% of contribution to Social Security Fund (SSF)	17.25% - for national personnel; 3% - for expatriate personnel.	25%	20% - for domestic legal entities, PEs of foreign legal entities, physical persons, individual entrepreneurs, rates for others vary from 2% to 10%.	25%

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Taxable base</b>	Social tax - salary expenses on national and expatriate personnel; Contributions to SSF - salary expenses on national personnel.	Salary and other remuneration expenses.	Salary and other remuneration expenses.	Salary and other remuneration expenses.	Salary and other remuneration expenses.
<b>Subsoil Tax</b>					
<b>Bonus</b>	Subscription bonus - one-time payment for the right to use the subsurface. Rates are established by the Government. Commercial discovery bonus is fixed payment when commercial discovery is announced. Rate is 0,1% of the value of proven reserves.	Bonus is one-time payment for the right to use the subsurface. Rates are established by the Government.	Subscription bonus - one-time payment for the right to use the subsurface. Commercial discovery bonus is paid when commercial discovery is announced. Rates are determined by the Government.	Bonus is paid in the form of lump-sum payments upon signing of the Production Sharing Contract, upon Commercial Field Discovery and upon achievement of certain Petroleum production level and upon other cases specified in the Production Sharing Contract.	Subscription bonus - one-time payment for the right to use the subsurface. Commercial discovery bonus is paid when commercial discovery is announced. Rates are determined by the President.
<b>Royalty</b>	Not applicable.	Monthly fixed payment at percentage on gross proceed.	Monthly fixed payment at percentage on gross proceed.	Royalty on Hydrocarbon production is set as the percentage ratio of Hydrocarbon production rate or from value of the produced Hydrocarbon, and to be paid in specie or in kind by portion of such Hydrocarbon produced.	Not applicable.
<b>Revenue tax for gold mining companies</b>	Not applicable.	1-20% of gross proceeds of gold ore, concentrate or alloy.	Not applicable.	Not applicable.	Not applicable/

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Payment for compensation of historical costs</b>	Fixed payment for compensation of exploration and development costs.	Not applicable.	Not applicable.	Not applicable.	Not applicable.
<b>Subsoil Use Tax/Mineral Extraction Tax</b>	Subsoil Use Tax is levied on extraction of minerals (production or extraction volume). Rate is differentiated depending on the type of minerals.	Non-tax payment for holding license is levied at the rates depending on the type of minerals and the period of use for the right of use the subsurface	Not applicable.	Subsoil Use Tax is levied on proceed from sale of minerals. Rate is differentiated depending on the type of minerals.	Subsoil Use Tax is levied on extraction of minerals (production or extraction volume). Rate is differentiated depending on the type of minerals.
<b>Subsoil User' Excess Profit Tax</b>	Subsoil users should pay additional surtax. Rates are differentiated depending on net profit level.	Not applicable.	Not applicable.	Not applicable.	50% on excess of profit calculated as margin between actual sales price and price fixed by legislation less income taxes and other obligatory payments attributed to this excess of profit.
<b>Rental Tax on Export</b>	Is levied on exporters of crude oil, gas condensate and coal at the rates established by the Tax Code.	Not applicable.	Not applicable.	Not applicable.	Not applicable.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Other corporate taxes</b>					
<b>Excises</b>	Is levied on production and import of excisable goods (alcohol and alcoholic beverage, tobacco goods, crude oil and fuel). Tax rates are varied depending on the type of goods.	Is levied on production and import of excisable goods (alcohol and alcoholic beverage, tobacco goods, crude oil and fuel). Tax rates are varied depending on the type of goods.	Is levied on production and import of excisable goods (alcohol and alcoholic beverage, tobacco goods, crude oil and fuel, cars, jewellery and certain type of business activities - mobile telecommunication, gambling). Tax rates are varied depending on the type of goods and activities.	Is levied on production and import of excisable goods (alcohol and alcoholic beverage, tobacco goods, fuel and cars). Tax rates are varied depending on the type of goods.	Is levied on production and import of excisable goods (alcohol and alcoholic beverage, tobacco goods, fuel, cars, jewellery, food products). Tax rates are varied depending on the type of goods.
<b>Property Tax</b>	Is levied at 1.5% of the average annual net book value of fixed and intangible assets. Rate for SMEs operating under simplified tax regime is 0.5% rate.	Is levied on immovable and movable property. Rates are varied depending on type of property, value and capacity.	Is levied on immovable property. Rates are varied depending on type of property and its value.	Is levied at 1% of the average annual net book value of fixed assets and inventories at 1% of average annual book value.	Is levied at 3.5% of the average annual net book value of fixed and intangible assets, annual costs of construction in progress and equipment for installation.
<b>Tax on Vehicles</b>	Is levied on movable property. Rates vary depending on type of property and engine volume.	see property tax.	Is levied on movable property. Rates vary depending on type of property and engine volume.	see property tax.	see property tax.
<b>Land Tax</b>	Is levied on landlords at the rates depending on the location and function of land.	Is levied on landlords at the rates depending on the location and function of land.	Is levied on landlords and land-users at the rates depending on the location and function of land.	Not applicable.	Is levied on landlords and land-users at the rates established by President.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Water User Tax</b>	Duty is levied on the volume of water used for specific purposes.	Is paid by subsurface users in kind of royalty.	Is levied on water used for electric power generation. Rate is 0.06 of fixed index established by the Government (approximately US\$8) on 1000 kW/hour.	Not applicable.	Is levied on water users. Rates vary depending on purpose of use (surface and underground).
<b>Tax on Use of Roads/ Road Fund Payment</b>	Not applicable.	Not applicable.	For trade companies: 0.5% for 2013-2014; 0.25% for 2015-2016. For other companies: 2% for 2013-2014; 1% for 2015-2016. Is levied on expenses incurred during the tax period. Is abolished since 2017.	Not applicable.	Is levied at 1.4% of gross sales.
<b>Infrastructure tax</b>	Not applicable.	Non-tax fee for local infrastructure development is levied at 2% of gross revenue of mining companies	Not applicable.	Not applicable.	Is levied at 8% on net profit.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>INDIVIDUAL TAXATION</b>					
<b>Personal Income tax</b>					
<b>Tax rate</b>	5% - on dividends received by residents, 10% - on other incomes received by residents; 10-20% - on non-residents' incomes.	10%	Is taxed at progressive tax rates from 8 to 13% for tax residents and flat tax rate at 25% for non-residents.	For individuals - 10%; For individual entrepreneurs working under simplified taxation system – fixed patent fee plus additional patent fee 2%.	Is taxed at a progressive tax rates from 9 to 22% depending on the minimal salary set by the government.
<b>Residence criteria</b>	Permanent residence (more than 183 days in 12 months) or center of vital interests is in the Republic of Kazakhstan.	An individual is considered as resident if he/she is present in the Kyrgyz Republic for 183 days or more days in any consecutive 12-months period ending in the reporting tax year.	An individual is considered as resident if he/she is present in the Republic of Tajikistan for 183 days or more days in any consecutive 12-months period ending in the calendar year.	An individual is considered as resident if he/she is present in Turkmenistan for 183 days or more in aggregate within the reporting tax year.	An individual is considered as resident if he/she is present in the Republic of Uzbekistan for 183 days or more days in any consecutive 12-months period ending in the reporting tax year.
<b>Taxable Income</b>	Resident individuals are taxed on worldwide income. Non-residents are taxed only on Kazakhstan-source income.	Resident individuals are taxed on worldwide income. Non-residents are taxed only on Kyrgyz-source income.	Resident individuals are taxed on worldwide income. Non-residents are taxed only on Tajik-source income.	Resident individuals are taxed on worldwide income. Non-residents are taxed only on Turkmen-source income.	Resident individuals are taxed on worldwide income. Non-residents are taxed only on Uzbek-source income.
<b>Tax Base</b>	Income from the business/profession operations, employment and investment income less allowable deductions and exemptions.	Income from employment and investment income less allowable deductions and exemptions.	Income from employment and other activities in the Republic of Tajikistan and any other benefits received in this respect, regardless of place of payments.	For residents – gross worldwide income less eligible deductions. For non-residents – gross Turkmen-source income less eligible deductions. For individual entrepreneurs – gross income without deductions.	Income from the business/profession operations, employment and investment income less allowable deductions and exemptions.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Social Tax/Pension and Social Security Contributions</b>					
<b>Standart rate</b>	10% - for local nationals.	10% - for local nationals.	1% - for local and foreign nationals.	Not applicable.	5.5% - for Uzbek citizens.
<b>Other individual taxes</b>					
<b>Property Tax</b>	Is levied on immovable property. Progressive rates ranging from 0.5% to 1%, depending on the location of property.	Is levied on movable and immovable property. Rates vary depending on different factors: type of property, value and capacity.	Is levied on immovable property. Rates vary depending on location and type of property.	Not applicable.	Is levied on immovable property. Rates vary from 0.9% to 1.35% depending on the value of the property, location and space occupied.
<b>Tax on Vehicles</b>	Is levied on movable property. Rates vary depending on type of property and engine volume.	see property tax.	Is levied on movable property. Rates vary depending on type of property and engine volume.	Not applicable.	Not applicable.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>NON-RESIDENT TAXATION</b>					
<b>Permanent Establishment (PE) Criterias</b>	<p>A permanent place in the Republic of Kazakhstan through which non-resident performs its business activity.</p> <p>PE is also constituted if non-resident provides services through hired personnel for more than 183 days during any consecutive 12-months period on the territory of the Republic of Kazakhstan.</p>	<p>A permanent place in the Kyrgyz Republic through which non-resident fully or partially performs its economic activity.</p> <p>PE is also constituted if non-resident provides services through hired personnel for more than 183 days during any consecutive 12-months period on the territory of the Kyrgyz Republic.</p>	<p>A permanent place in the Republic of Tajikistan through which its economic activity is performed including activity performed through authorized person.</p> <p>PE is also constituted if non-resident provides services through hired personnel for more than 90 days during any consecutive 12-months period on the territory of the Republic of Tajikistan.</p>	<p>A permanent place in Turkmenistan through which non-resident fully or partially performs the business activity including activity performed through an authorized person (legal entity or individual) for more than 45 days during any consecutive 12-month period.</p> <p>Any place related to exploration, development and extraction of mineral resources, and construction activity is considered as a permanent establishment from the first day.</p>	<p>Any place in the Republic of Uzbekistan through which non-resident performs the business activity including activity performed through authorized person.</p> <p>PE is also constituted if non-resident performs business activity for more than 183 days in aggregate during any consecutive 12-months period on the territory of Republic of Uzbekistan.</p>
<b>Dividends</b>	15%, may be reduced under applicable Tax treaty. 20% tax rate is applied to dividends paid to non-resident residing in tax heaven.	10%, may be reduced under applicable Tax treaty.	12%, may be reduced under applicable Tax treaty.	15%, may be reduced or exempted under applicable Tax Treaty.	10%, may be reduced or exempted under applicable Tax treaty.

	<b>Kazakhstan</b>	<b>Kyrgyzstan</b>	<b>Tajikistan</b>	<b>Turkmenistan</b>	<b>Uzbekistan</b>
<b>Interests</b>	15%, may be reduced under applicable Tax treaty. 20% tax rate is applied to interests paid to non-resident residing in tax heaven.	10%, may be reduced under applicable Tax treaty.	12%, may be reduced under applicable Tax treaty.	15%, may be reduced or exempted under applicable Tax Treaty.	10%, may be reduced or exempted under applicable Tax treaty.
<b>Royalties, copyrights</b>	15%, may be reduced under applicable Tax treaty. 20% tax rate is applied to royalties paid to non-resident residing in tax heaven.	10%, may be reduced under applicable Tax treaty.	15%, may be reduced under applicable Tax treaty.	15%, may be reduced or exempted under applicable Tax Treaty.	20%, may be reduced or exempted under applicable Tax Treaty.
<b>Capital gain</b>	15%, may be reduced under applicable Tax treaty. 20% tax rate is applied to income paid to non-resident residing in tax heaven.	Not applicable.	15%, may be reduced under applicable Tax treaty.	15%, may be reduced or exempted under applicable Tax treaty.	20%, may be reduced or exempted under applicable Tax treaty.
<b>International transportation</b>	5%, may be reduced under applicable Tax treaty. 20% tax rate is applied to income paid to non-resident residing in tax heaven.	5%, may be exempt under applicable Tax treaty. 5% tax rate is also applied to international telecommunication services.	5%; sea freight - 6%; may be exempt under applicable Tax treaty. 5% tax rate is also applied to international telecommunication services.	15%, except lease of seacrafts and aircrafts that is taxed at 6%. May be reduced or exempt under applicable Tax treaty.	6%, may be exempt under applicable Tax treaty. 6% tax rate is also applied to international telecommunication services.
<b>Insurance payment</b>	5-15%, may be reduced under applicable Tax treaty. 20% tax rate is applied to income paid to non-resident residing in tax heaven.	5-10%, may be reduced under applicable Tax treaty.	15%, may be reduced under applicable Tax treaty.	15%, may be exempt under applicable Tax treaty.	10%, may be reduced or exempt under applicable Tax treaty.

	Kazakhstan	Kyrgyzstan	Tajikistan	Turkmenistan	Uzbekistan
<b>Other incomes and fees</b>	20%, may be exempt under applicable Tax treaty.	10%, may be exempt under applicable Tax treaty.	15%, may be exempt under applicable Tax treaty.	15%; may be exempt under applicable Tax Treaty.	20%; may be exempt under applicable Tax Treaty.
<b>Tax Incentives for Foreign investors</b>					
	Incentives are available for investments to priority economic sectors and to special economic zones.	Incentives are available for investments to free economic zones.	Manufacturing companies are exempt from profit tax from 2 to 5 years, if their investments are USD 500,000-5,000,000.	Tax incentives and privileges are available for those working under Petroleum Law. In case of adverse change of legislation, foreign investors are allowed to apply the laws which were effective at the time of their registration for 10 years.	Incentives are available for investments in priority economic sectors and in special economic zone.

\* All countries apply specific or simplified tax regimes for SMEs, gambling business and certain types of local taxes, duties and fees.

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