



Tax filing obligations of Kazakh national individuals due on incomes from diplomatic missions / international organizations exempt from Kazakh payroll tax duties

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

In brief

We would like to remind that Kazakhstan citizens who receive income from diplomatic and equivalent representations of foreign states accredited in Kazakhstan should file annual **Individual Income Tax Declaration (IIT, Form 240.00)** and pay IIT in the amount of **10%**.

In details

Citizens who are tax residents of Kazakhstan are required to submit Form 240.00 if they receive income under labor / civil contracts concluded with:

1. Diplomatic and equivalent representations of a foreign state, consular institutions of a foreign state accredited in Kazakhstan, which are not tax agents;
2. International and state organizations, foreign and Kazakhstani non-governmental public organizations, and foundations released from the obligation to calculate, withhold and transfer the IIT at the source of payment under the international treaties ratified by Kazakhstan.

In addition to the above, the Form 240.00 should include:

- information about balance at the end of the reporting year, in **accounts opened in foreign banks** located outside of Kazakhstan if the amount exceeds 141 MCI (approx. USD 979);
- information about the **real estate/securities/shares in the authorized capital** of a legal entity, registered / located outside of Kazakhstan;
- **income received outside of Kazakhstan**, e.g. revenue from the lease of overseas real estate, interest on deposits opened in banks located outside of Kazakhstan, positive capital gain upon sale of securities);
- other.

Submission deadline (Form 240.00) is no later than **March 31** of the year following the reporting year (i.e. for 2020 - by 31 March 2021) to the tax authority at the place of residence in Kazakhstan. Payment is due within **10 calendar days** from the declaration statutory filing deadline (i.e. for 2020 - by 12 April 2021).

A responsibility

Failure to meet the above law requirements, in case detected by Kazakhstan authorities, may lead to the following administrative fines:

- fine for concealment of property/money in bank accounts in foreign banks outside of Kazakhstan, in the amount of 200% of taxes and other mandatory payments to be paid on a hidden object of taxation;
- fine of 100 MCI (approx. USD 695) for each property/bank account in foreign banks located outside of Kazakhstan.
- Failure to submit Form 240.00 following the requirements of the law is equivalent to non-reflection of information on property / bank accounts, located outside of Kazakhstan.

How we can help?

We will be glad to assist with analysing your personal tax situation and helping you to complete the personal tax compliance obligations.