



# Kyrgyzstan: Introduction of e-commerce tax is expected

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

## In brief

It is expected that from 1 January 2022, entities involved in electronic trade of goods and services to Kyrgyzstan entities and individuals will have obligation to pay e-commerce tax in Kyrgyzstan.

## Details

Entities (foreign and local) involved in e-commerce activities are subject to e-commerce tax at the rate of 2% on revenues from:

- provision of electronic services;
- electronic trade of goods.

Such entities are expected to:

- assess e-commerce tax independently;
- submit quarterly and annual tax returns;
- pay tax at the rate of 2%;

The e-commerce tax should be settled through specific bank accounts, including e-wallet and other payment instruments, tied to such account.

## How can we help you?

We recommend considering applicability of these amendments to your activities to ensure compliance with the Kyrgyzstan tax legislation.

We can:

- review your operations for applicability of Kyrgyzstan e-commerce tax;
- assist with tax registration;
- assist with tax compliance, including preparation and submission of annual tax return.

For more details, please contact us.