

**Part 2. List of priority kinds of activities, identified for the investment priority projects implementation**

Section	Section Name (Classes)
05 *****	Coal mining (05.10.3)
07****	Mining of metal ores (07.10.3)
10*	Food production (10.11, 10.12, 10.13, 10.20, 10.31, 10.32, 10.39, 10.41, 10.42, 10.61, 10.62, 10.81, 10.82, 10.83, 10.85, 10.86)
16	Production of wood and cork products, except furniture; production of straw products and materials for weaving (16.21)
19	Production of coke and refined petroleum products (19.10, 19.20)
20	Production of chemical industry products (20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.20, 20.30, 20.41, 20.51, 20.59)
21	Production of basic pharmaceutical products (21.10, 21.20)
22	Production of rubber and plastic products (22.21, 22.23)
23	Production of other non-metallic mineral products (23.11, 23.12, 23.13, 23.14, 23.19, 23.20, 23.31, 23.32, 23.42, 23.43, 23.49, 23.51, 23.52, 23.61, 23.62, 23.63, 23.64, 23.65, 23.69, 23.70, 23.99)
24	Metallurgical industry (24.10, 24.20, 24.31, 24.32, 24.33, 24.34, 24.41, 24.42, 24.43, 24.44, 24.45)
25	Production of finished metal products other than machinery and equipment (25.21, 25.29, 25.30)
27	Production of electrical equipment (27.11, 27.12, 27.20, 27.31, 27.32, 27.33, 27.40, 27.90)
28	Production of machinery and equipment not classified in other categories (28.11, 28.12, 28.13, 28.14, 28.25, 28.29, 28.30, 28.41, 28.49, 28.91, 28.92, 28.99)
29	Production of motor vehicles, graders and semi-trailers (29.10, 29.20, 29.31, 29.32)
30	Production of other vehicles (30.20)
35	Electricity, gas, steam and air conditioning (35.11)
49**	Land transport and pipeline transportation (49.39)
55**	Accommodation organization services (55.10)
56***	Services on food and beverage provision (56.10)
86**	Health care activities (86.10.3)
93**	Activities in the field of sports, recreation and entertainment (93.29.9)

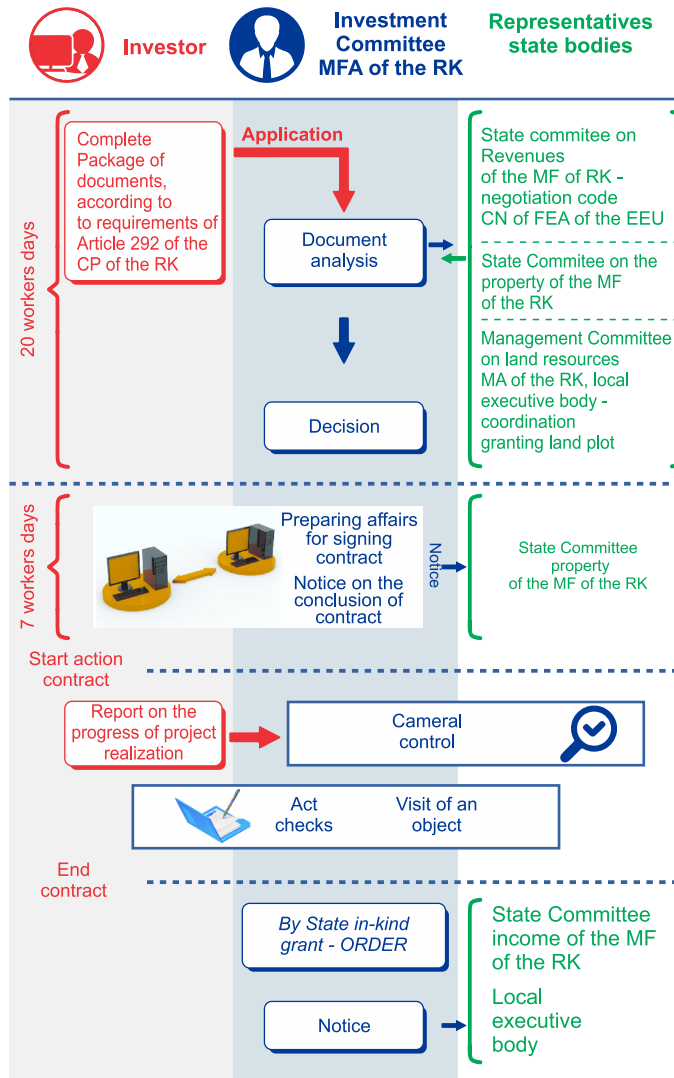
**Part 3. List of priority activities identified for the implementation of investment priority projects within the framework of investment agreements concluded in accordance with Article 295-2 of the Entrepreneur Code of the Republic of Kazakhstan dated October 29, 2015**

Section	Section Name (Classes)
01	Crop and livestock production, hunting and provision of services in these areas (01.41, 01.42)
10*	Food production (10.11)
28	Production of machinery and equipment not included in other categories (28.30)
21.2	Production of pharmaceuticals and medical materials (21.20.2)

Since:  
 \* January 1, 2020, white sugar (TNVED code 170199) is not exempt from import customs duty;  
 \*\* located in rural settlements, small towns, in force since January 2019;  
 \*\*\* located on the roadside roads of republican, regional and local importance, introduced since January 1, 2019;  
 \*\*\*\* exclusively refers to the production of iron ore concentrate and/or pellets.

Normative legal acts  
<http://mfa.gov.kz>  
 (Committees - Investments Committee -Activity - Investment Preferences)

**PRESENTATION SCHEME OF INVESTMENT PREFERENCES**



**Contact Information:**

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Investment committee of the Ministry of foreign affairs of the Republic of Kazakhstan

**GOVERNMENT INVESTMENT SUPPORT MEASURES**



Nur-Sultan 2022

## «INVESTMENTS»

«Investments» are all types of property (except for goods intended for personal consumption), including financial leases from the moment of lease concluding agreement, as well as rights to them invested by an investor in the authorized capital of a legal entity or an increase in fixed assets used for entrepreneurial activities, as well as for the implementation of a public-private partnership project, including a concession project.

### TYPES OF INVESTMENT PREFERENCES

#### For investment projects:

- Exemption from customs duties when importing process equipment, components and spare parts for it, raw materials and (or) materials for up to 5 years;
- State in-kind grant;
- Exemption from value added tax on imports of raw materials and (or) materials for a period of 5 years.

**Reference:** Investment project - a set of measures provided for investments aimed at the creation of new, expansion and/or renewal of existing industries, including productions created, expanded and/or updated during the implementation of the public-private partnership project, including the concession project.

#### For investment priority projects:

- Exemption from customs duties during importing process of the equipment, components and spare parts of it, raw materials and (or) materials for a period of 5 years;
- State in-kind grant;
- Tax preferences:
  - new industries creation - exemption from corporate income tax and land tax for 10 years, property tax for 8 years;
  - expansion and/or renewal of existing production facilities - exemption from corporate income tax for 3 years.
- Investment subsidy (compensation up to 30%).

**Reference:** Investment priority project - investment project: creation of new production facilities, providing for investments in the construction of new production facilities (factory, plant, workshop) in the amount of at least 2 million monthly calculation indicator; expansion and/or renewal of existing production facilities, provided for investments in the amount of at least 5 million monthly calculation indicator in the change of fixed assets, including updating (renovation, reconstruction, modernization) of existing production facilities producing goods.

## CONDITIONS FOR OBTAINING INVESTMENT PREFERENCES\*

1

Compliance with the types of activities included in the list of priority activities approved by Government Decision No. 13 of 14 January 2016.

2

Documents provision according to Article 292 of the Business Code of the Republic of Kazakhstan confirming the compliance of the investor with his requirements:

1

application for investment preferences;

2

a certificate of state registration (re-registration) of a legal entity;

3

a copy of the charter of the legal entity, certified by the signature of the head and the seal of the legal entity (if any);

4

business plan project;

5

a report of the state full-time grant assessment and preliminary agreement on its provision with the local executive body;

6

If the application for the provision of investment preferences provides for the granting of the right to attract foreign labor, it is necessary to provide a copy of the passport or identification document of the foreign employee involved (translation into Kazakh or Russian), employment contract concluded between the employer and the foreign employee involved (with translation into Kazakh or Russian), documents confirming its qualification and (or) education (translation into Kazakh or Russian) \*\*;

7

if the application for the provision of investment preferences provides for the granting of exemption from customs duties, documents are additionally submitted that allow the goods to be unambiguously classified. (full commercial name, a trade name, the main technical, commercial characteristics of goods and other information, including photos, drawings, drawings, passports of products, tests and the samples of goods and other documents certified by the signature of the head and if fitted the press of the legal entity;

8

if the application for the provision of investment preferences provides for the provision of preferences for taxes and (or) investment subsidies, additionally submit the conclusion of a comprehensive non-departmental examination of construction projects, certified by the signature of the head, in the manner determined by the legislation of the Republic of Kazakhstan \*\*.

\* Additional conditions are provided in paragraph 5 of article 286 of the Business Code of the Republic of Kazakhstan.

\*\* for investment priority projects

The application form and requirements for drawing up a business plan were approved by the order of the Minister for Investment and Development of Kazakhstan dated 30.11.2015 No. 1133.

The application can be sent on the web portal: e-license - Finance - Conclusion of investment contract

## Part 1. List of priority kinds of activities for investment projects (including investment priority projects) and special investment projects

Section	Section Name (Classes)
01	Crop production and livestock breeding, hunting and the provision of services in these fields (01.11, 01.12, 01.13, 01.14, 01.16, 01.19, 01.21, 01.22, 01.23, 01.24, 01.25, 01.26, 01.27, 01.29, 01.30, 01.41, 01.42, 01.43, 01.44, 01.45, 01.46, 01.47, 01.49, 01.64)
03	Fishery and aquaculture (03.21, 03.22)
10*	Food production (10.11, 10.12, 10.13, 10.20, 10.31, 10.32, 10.39, 10.41, 10.42, 10.51, 10.61, 10.62, 10.71, 10.72, 10.73, 10.81, 10.82, 10.83, 10.84, 10.85, 10.86, 10.89, 10.91, 10.92)
11*	Beverage production (11.06, 11.07)
13	Production of textiles (13.10, 13.20, 13.30, 13.91, 13.92, 13.93, 13.94, 13.95, 13.96, 13.99)
14	Production of clothes (14.11, 14.12, 14.13, 14.14, 14.19, 14.20, 14.31, 14.39)
15	Production of leather and related products (15.11, 15.12, 15.20)
16	Production of wood and cork products, except furniture; production straw products and materials for weaving (16.10, 16.21, 16.22, 16.23)
17	Production of paper and paper products (17.11, 17.12, 17.21, 17.22, 17.23, 17.24, 17.29)
19	Production of coke and refined petroleum products (19.10, 19.20)
20	Production of chemical industry products (20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.20, 20.30, 20.41, 20.42, 20.51, 20.52, 20.53, 20.59, 20.60)
21	Production of basic pharmaceutical products (21.10, 21.20)
22	Production of rubber and plastic products (22.11, 22.19, 22.21, 22.22, 22.23, 22.29)
23	Production of other non-metallic mineral products (23.11, 23.12, 23.13, 23.14, 23.19, 23.20, 23.31, 23.32, 23.41, 23.42, 23.43, 23.44, 23.49, 23.51, 23.52, 23.61, 23.62, 23.63, 23.64, 23.65, 23.69, 23.70, 23.91, 23.99)
24	Metallurgical industry (24.10, 24.20, 24.31, 24.32, 24.33, 24.34, 24.41, 24.42, 24.43, 24.44, 24.45, 24.46, 24.51, 24.52, 24.53, 24.54)
25	Production of finished metal products, except machinery and equipment (25.11, 25.12, 25.21, 25.29, 25.30, 25.40, 25.50, 25.61, 25.62, 25.71, 25.72, 25.73, 25.91, 25.92, 25.93, 25.94, 25.99)
26	Production of computers, electronic and optical products (26.11, 26.12, 26.20, 26.30, 26.40, 26.51, 26.60, 26.70, 26.80)
27	Production of electrical equipment (27.11, 27.12, 27.20, 27.31, 27.32, 27.33, 27.40, 27.51, 27.52, 27.90)
28	Production of machinery and equipment, not classified in other categories (28.11, 28.12, 28.13, 28.14, 28.15, 28.21, 28.22, 28.23, 28.24, 28.25, 28.29, 28.30, 28.41, 28.49, 28.91, 28.92, 28.93, 28.94, 28.95, 28.96, 28.99)
29	Production of motor vehicles, trailers and semi-trailers (29.10, 29.20, 29.31, 29.32)
30	Production of other vehicles (30.11, 30.12, 30.20, 30.30, 30.40, 30.91, 30.92)
31	Production of furniture (31.01, 31.02, 31.03, 31.09)
32	Production of other finished products (32.50)
33	Repair and installation of machinery and equipment (33.11, 33.12, 33.13, 33.14, 33.15, 33.16, 33.17, 33.19, 33.20)
35	Electricity, gas supply, steam and air conditioning (35.11, 35.12, 35.13, 35.14, 35.21, 35.22, 35.23, 35.30)
36	Collection, treatment and distribution of water (36.00)
38	Collection, treatment and disposal of waste; recycling (38.12, 38.21, 38.32)
42	Civil engineering (42.11, 42.12, 42.13, 42.21, 42.22, 42.91, 42.99)
49	Land transport and pipeline transportation (49.10, 49.20, 49.31, 49.39, 49.41, 49.50)
50	Water transport (50.10, 50.20, 50.30, 50.40)
51	Air operations (51.10, 51.21, 51.22)
52	Warehousing and auxiliary transport activities (52.10, 52.21, 52.22, 52.23, 52.24, 52.29)
55	Accommodation organization services (55.10, 55.30)
61	Communication (61.20, 61.30)
68	Real estate operations (68.20)
85	Education (85.10, 85.20, 85.31, 85.32, 85.41, 85.42)
86	Health care activities (86.10)
93	Activities in the field of sports, recreation and entertainment (93.11, 93.29)