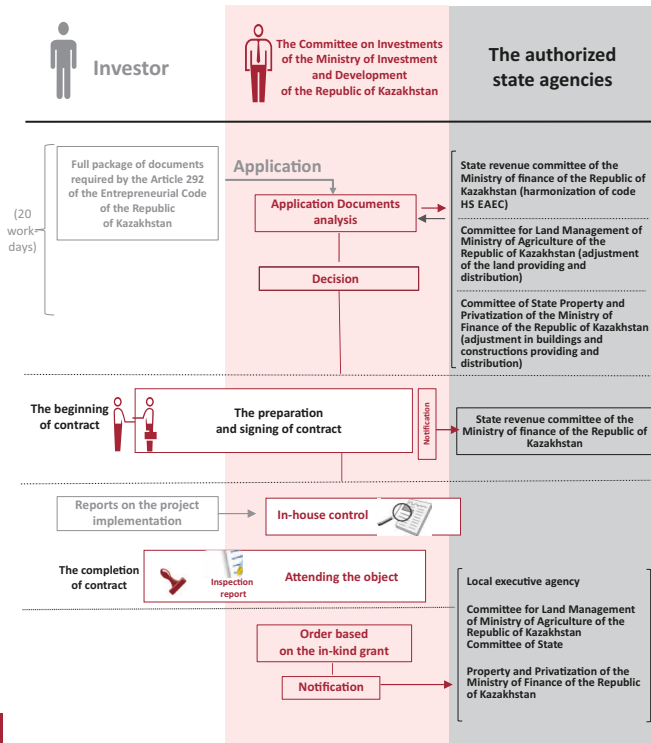


## INVESTMENT INCENTIVES PROVIDING SCHEME



## List of documents required to obtain investment preferences

The legal entity of the Republic of Kazakhstan that is willing to obtain investment preferences have to complete the application for investment preferences and send it to the Investment Committee of the Ministry of Investment and Development of the Republic of Kazakhstan. Also, the following documents are required:

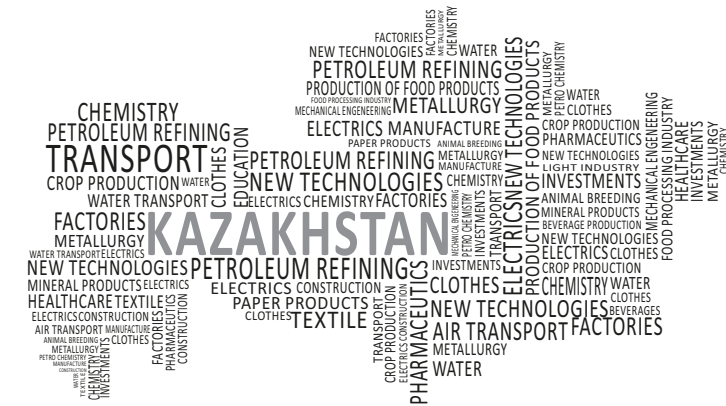
- 1) The certificate on the state registration (re-registration) of a legal entity.
- 2) A copy of the Charter, verified by the company head's signature and by the seal of the legal entity (if any).
- 3) The business plan of the investment project\*.
- 4) Copies of documents, which list is established by legislation of the Republic of Kazakhstan, that support the estimated costs of construction and installation work and costs for the acquisition of fixed assets, raw materials and (or) materials used for the realization of the investment project, certified by the company head's signature and the seal of the legal entity (if any).
- 5) Documents confirming the size (value) of the requested in-kind grant and preliminary approval of its provision to the legal entity.
- 6) Certificate, issued by the State Revenue Authority at the legal entity registration place, which confirms the legal entity has no tax debts, arrears of pension contributions, compulsory professional pension contributions and social contributions.

In cases, when the application for investment preferences provides the investment subsidies, a legal entity of the Republic of Kazakhstan in addition to listed above documents have to provide the expert examination of pre- and (or) project documentation in accordance with the legislation of the Republic of Kazakhstan, for a period of implementation of the investment priority project, certified by the signature of the company's head and the seal of the legal entity (if any).

\* The application form for investment preferences and requirements for preparation of a business plan approved by the Decree of the Minister for Investment and Development of the Republic of Kazakhstan dated November 30, 2015 № 1133 "On some issues of state support for investment."

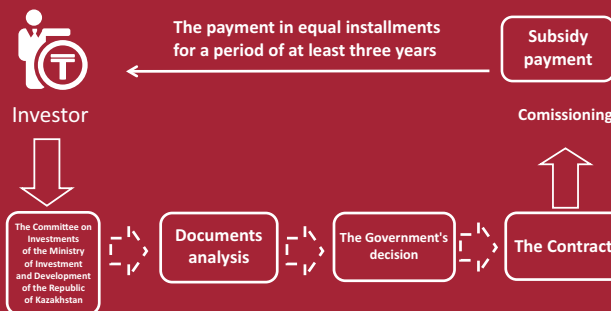
## Contact information

The Committee on Investments of the Ministry of Investment and Development of the Republic of Kazakhstan  
 32/1, pr. Kabanbai Batyr, Astana, 010000  
 «TRANSPORT TOWER» building, 23 floor  
 Tel. / Fax: 8 (7172) 75-45-50, 75-45-85  
 Investors Service Center under the Ministry of Investment and Development of the Republic of Kazakhstan  
 Call Center: +7 (7172) 75 45 40



## INFORMATION about investment preferences

## INVESTMENT SUBSIDIES FOR CONSTRUCTION AND INSTALLATION WORKS AND EQUIPMENT.



## Types of investment preferences

### 1. Incentives for projects (including priority investment projects):

#### Exemption from customs duties:

- On import of technological equipment and complexes, it relates to a period not exceeding five years;
- On import of spare parts for technological equipment for up to five years, depending on the volume of investments in fixed assets;
- On import of raw materials and (or) materials for five years.

#### State in-kind grants:

Property that is owned by the Republic of Kazakhstan, passed for temporary free use or provided on the right of temporary gratuitous land, followed by free transfer of the ownership or use of land.

Maximum size of state in-kind grant is not more than 30% of the total investment in fixed assets.

### 2. Incentives for priority investments projects

#### Tax preferences

Reduction of the calculated amount of corporate income tax by 100 percent, 10 years.

Application of coefficient 0 to the rates of the land tax, 10 years.

Calculation of property tax at the rate of 0 percent to the tax base, 8 years.

#### Investment subsidies

Refund up to 30 per cent of the actual costs of construction and installation works and purchase of the equipment.\*

\* Terms of the investment subsidy approved by the Decree of the Government of the Republic of Kazakhstan from December 29, 2015 № 1120.

## The order and conditions of providing investment preferences

1. Investment preferences are provided for the implementation of the investment project on the activities included in the list of priority activities approved by the Government Decree of January 14, 2016 № 13 "On some issues of implementation of the state support of investments."

### 2. Investment preferences are provided:

- To the legal entities of the Republic of Kazakhstan with the investment project.
- To the newly established legal entity of the Republic of Kazakhstan with the investment priority projects

- **N.B.** Investment priority project is an investment project implemented by the newly established legal entity (the state registration of the legal entity carried out no earlier than twenty-four calendar months prior to the date of filing the application for investment preferences) on some priority activities and provides for the implementation of investments in the amount of not less than 2 million size MCI.

- Investment preferences for an investment priority of the project is subject to compliance with other conditions of paragraph 2 of Article 286 of the Entrepreneurial Code of the Republic of Kazakhstan.

3. Investment preferences are granted based on an investment contract signed between the Committee on Investments of the Ministry of Investment and Development of the Republic of Kazakhstan and the legal entity of the Republic of Kazakhstan that implements the investment projects.

Section	Section name (class)
<b>Part 1. The list of priority kinds of activity for implementation of investment projects</b>	
01	Plant and cattle breeding, hunting and providing of services in these spheres (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	Production of food products (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, 10.85, 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 wooden and corky ware, except for furniture; production of items from straw 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	Manufacture of coke and refined products (19.10, 19.20)
20	Manufacture of products of chemical industry (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	Manufacture of basic drug products (21.10, 21.20)
22	Manufacture of rubbers and plastics (22.11, 22.19, 22.21, 22.22, 22.23, 22.29)
23	Manufacture 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, 23.51, 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 other metal products except for machines 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 ware (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 included 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 semitrailers (29.10, 29.20, 29.31, 29.32)
30	Production of other motor 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 goods (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	Electric power, gas, steam supply and air conditioning (35.11, 35.12, 35.13, 35.14, 35.15, 35.21, 35.22, 35.23, 35.30)
36	Collection, processing and distribution of water (36.00)
38	Collection, processing of waste and waste management; waste disposal (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 transport (51.10, 51.21, 51.22)
52	Storage facilities and auxiliary transport activities (52.10, 52.21, 52.22, 52.23, 52.24)
55	Accommodation services (55.10, 55.30)
61	Communications (61.20, 61.30)
68	Real estate transactions (68.20)
85	Education (85.10, 85.20, 85.31, 85.32, 85.41, 85.42)
86	Activities in the field of healthcare (86.10)
93	Activities in the field of sports, organization of recreation and entertainments (93.11, 93.29)
<b>Part 2. The list of priority kinds of activity defined for implementation of priority investment projects</b>	
10	Production of food products (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 wooden and corky ware, except for furniture; production of items from straw and materials for weaving (16.21)
19	Manufacture of coke and refined products (19.20)
20	Manufacture of products of chemical industry (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	Manufacture of basic drug products (21.10, 21.20)
22	Manufacture of rubbers and plastics (22.21, 22.23)
23	Manufacture 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 other metal products except for machines 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 included 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, trailers and semitrailers (29.10, 29.20, 29.31, 29.32)
30	Production of other motor vehicles (30.20, 30.99)