

Dear Customers!

In accordance with sub-clause 11) of clause 1 of article 644 of the Tax code, income in the form of remuneration, except for remuneration on securities, shall be recognized as income of non-resident from sources in the Republic of Kazakhstan.

Thus, remuneration on individual deposits of non-residents shall be charged by individual income tax from payment source.

Herewith, income of individual – non-resident in the form of remuneration from deposits shall be charged with income tax from payment source in the following manner:

<p>The rate of 15% is established for income of individual – non-resident in the form of remuneration</p>	<p>The rate of 20% is established to income of an entity, registered in state with grace taxation, included into list, approved by authorized body as of February 21, 2018 No.16404</p>	<p>The rate of 10% is established to income of individual – non-resident in the form of remuneration during application of International Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, concluded by the Republic of Kazakhstan with foreign countries, with availability of apostilled certificate of residence</p>
	<ol style="list-style-type: none"> 1. the Principality of Andorra; 2. The State of Antigua and Barbuda; 3. The Commonwealth of the Bahamas; 4. The Republic of Barbados; 5. The Kingdom of Bahrain; 6. The State of Belize; 7. The Sultanate of Brunei Darussalam; 8. The Republic of Vanuatu; 9. The Cooperative Republic of Guyana; 10. The Republic of Guatemala; 11. The State of Grenada; 12. The Republic of Djibouti; 13. The Dominican Republic; 14. The Commonwealth of Dominica; 15. the Kingdom of Spain (only for the part of Canary Islands); 16. the People Republic of China (only for territories of special administrative regions Macau and Hong Kong); 	<ol style="list-style-type: none"> 1. The Great Britain; 2. Italy; 3. Canada; 4. USA; 5. Netherlands; 6. Germany; 7. Pakistan – the rate if 12,5 percent of total amount of percent; 8. Poland; 9. Turkey; 10. Hungary; 11. Ukraine; 12. India; 13. Lithuania; 14. Azerbaijan; 15. Belarus; 16. Russia – certificate of residency, may be provided not apostilled; 17. Uzbekistan;

	<p>17. the Republic of Columbia; 18. Federal Islamic Republic of Comoros; 19. the Republic of Costa Rika; 20. Malaysia (only for enclave territory of Labuan); 21. the Republic of Liberia; 22. The Lebanese Republic; 23. The Principality of Liechtenstein; 24. The Republic of Mauritius; 25. The Islamic Republic of Mauritania; 26. the Portugal Republic (only for territory of Madeira Islands); 27. the Maldives Republic; 28. The Republic of Marshall Islands; 29. The Principality of Monaco; 30. Malta; 31. The Mariana Islands; 32. the Kingdom of Morocco (only for territory of the city of Tangier); 33. Union of Myanmar; 34. The Republic of Nauru; 35. Kingdom of the Netherlands (only for territory of the island of Aruba and the dependent territories of the Antilles); 36. The Federal Republic of Nigeria. 37. New Zealand (only for territory of Cook and Niue Islands); 38. Republic of Palau; 39. Republic of Panama; 40. Independent State of Samoa; 41. Republic of San Marino; 42. Republic of Seychelles; 43. State of Saint Vincent and the Grenadines; 44. Federation of Saint Kitts and Nevis; 45. State of Saint Lucia; 46. United Kingdom of Great Britain and Northern Ireland (only for the following territories):</p>	<p>18. Sweden; 19. Bulgaria; 20. Kyrgyzstan; 21. Iran; 22. Korea; 23. the Czech Republic; 24. Mongolia; 25. Belgium; 26. the Republic of Turkmenistan; 27. Romania; 28. France; 29. Georgia; 30. Estonia; 31. Tajikistan; 32. Switzerland; 33. Moldova; 34. Latvia; 35. China; 36. Norway; 37. Austria; 38. Singapore; 39. Slovakia; 40. Japan; 41. Malaysia 42. Armenia; 43. Finland; 44. Spain; 45. United Arab Emirates; 46. Luxemburg; 47. Qatar; 48. Macedonia; 49. Vietnam; 50. Saudi Arabia; 51. the Republic of Slovenia 52. the Republic of Serbia; 53. Ireland.</p>
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	<ul style="list-style-type: none">1) The Islands of Anguilla;2) Bermuda;3) British Virgin Islands;4) Gibraltar;5) Cayman Islands;6) Montserrat Island;7) Terke and Caicos Islands;8) Isle of Man;9) Channel Islands (Guernsey, Jersey, Sark, Alderney);10) South Georgia Island;11) South Sandwich Islands;12) Chagos Island.47. United States of America (only for the following territories):<ul style="list-style-type: none">1) US Virgin Islands;2) Guam Island;3) Commonwealth of Puerto Rico;4) Wyoming;5) Delaware.48. Republic of Suriname;49. United Republic of Tanzania;50. The Kingdom of Tonga;51. The Republic of Trinidad and Tobago;52. The Sovereign Democratic Republic of Fiji;53. The Republic of the Philippines;54. The French Republic (only the following territories):<ul style="list-style-type: none">1) Kerguelen Islands;2) the French Polynesia;3) the French Guiana;55. the Republic of Montenegro;56. the Democratic Republic of Sri Lanka;57. Jamaica.	
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