

НАЛОГОВОЕ ПРАВО

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MAJOR TAXES AND GENERAL PRINCIPLES OF KAZAKHSTANI TAX SYSTEM

Annotation

The article is devoted to the general principles of the tax system of the Republic of Kazakhstan and the specifics of taxation of various types of income. The author reviewed the evolution of Kazakhstan's tax legislation since gaining independence.

The article also analyzes the provisions of the new Tax Code, which is set to enter into force in 2026.

The study examines issues of taxation of legal entities and individuals, including corporate income tax, value-added tax (VAT), personal income tax, as well as excise and social taxes. Special attention is paid to tax deductions, exemptions, and procedures for calculating the taxable base. Based on this analysis, conclusions are drawn regarding the current state of Kazakhstan's tax system, the direction of its tax policy, and its focus on supporting small and medium-sized businesses.

The research is based on an analysis of the provisions of the Tax Code of the Republic of Kazakhstan and other regulatory acts governing taxation. The study applies a systematic approach to examining the structure of the national tax system and identifying the main types of taxes applied to legal entities and individuals. Special attention is given to the principles underlying taxation policy, including fairness, efficiency, and support for economic development. The results of the research allow for a better understanding of the current transformation of the Kazakhstani tax system and the expected impact of the new Tax Code on the development of entrepreneurship and fiscal regulation.

Keywords: tax system, Kazakhstan, income tax, profit tax, Tax Code, deductions, tax benefits, excise, VAT, tax reform.

Introduction

From 1991, when Kazakhstan declared its independence, several tax laws and codes have been enacted and subsequently revised. As tax practices have evolved, authorities have continued to update legislation to align with contemporary international standards, and the following laws and tax codes were adopted during the period from 1991 to 2025:

1. Law of the Kazakh SSR "On taxes from enterprises, associations and organizations", dated 14 February 1991;¹

2. Law of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget", dated 24 April 1995;²

3. Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget", dated 12 June 2001;³

¹ Law of the Kazakh SSR "On Taxes from Enterprises, Associations and Organizations" dated 14 February 1991 // Information system of regulatory legal acts of the Republic of Kazakhstan "Adilet" [electronic resource]. Available at: <https://adilet.zan.kz> (accessed: 20.03.2025).

² Law of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" dated 24 April 1995 // Information system of regulatory legal acts of the Republic of Kazakhstan "Adilet" [electronic resource]. Available at: <https://adilet.zan.kz> (accessed: 20.03.2025).

³ Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" dated 12 June 2001 // Information system of regulatory legal acts of the Republic of Kazakhstan "Adilet" [electronic resource]. Available at: <https://adilet.zan.kz> (accessed: 20.03.2025).

4. Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget", dated 10 December 2008;¹

5. Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget", dated 25 December 2017;²

6. Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget", which is scheduled to come into force on 18 July 2025.³

This article is based on the latest version of the Tax Code, signed on 18 July 2025 and expected to enter into force in December 2025 and be valid from 1 January 2026. Taxpayers in Kazakhstan may apply either the general tax regime or a special tax regime designed for small and medium-sized enterprises, depending on their legal status.

As noted in legal doctrine, tax law regulates a specific group of public relations arising in connection with the establishment, introduction and collection of taxes and other mandatory payments to the budget, as well as relations related to tax administration and tax control [1, p. 42].

Methods and Materials

The methodological basis of the study consists of general scientific and special legal research methods. Methods of analysis and synthesis were used to examine the structure and principles of the tax system of the Republic of Kazakhstan.

The comparative legal method was applied to analyze the evolution of Kazakhstan's tax legislation and assess the provisions of the new Tax Code expected to enter into force in 2026.

The research materials include the Tax Code of the Republic of Kazakhstan, official legal acts regulating taxation, as well as selected analytical materials and academic publications on tax law and policy.

In addition, the study relies on a doctrinal analysis of the fundamental principles of taxation, including fairness, economic neutrality, and efficiency of tax administration, and considers the institutional structure of the tax system and interaction of its elements within the broader fiscal framework.

Researchers emphasize that the construction

¹ Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" dated 10 December 2008 // Information system of regulatory legal acts of the Republic of Kazakhstan "Adilet" [electronic resource]. Available at: <https://adilet.zan.kz> (accessed: 20.03.2025).

² Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" dated 25 December 2017 No. 120-VI // Information system of regulatory legal acts of the Republic of Kazakhstan "Adilet" [electronic resource]. Available at: <https://adilet.zan.kz> (accessed: 20.03.2025).

³ Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" dated 18 July 2025 // Information system of regulatory legal acts of the Republic of Kazakhstan "Adilet" [electronic resource]. Available at: <https://adilet.zan.kz> (accessed: 20.03.2025).

of the tax system should be based on universal principles of taxation, including fairness, certainty, and efficiency of tax collection [2].

The analysis of tax mechanisms applied to legal entities and individuals is conducted through a structural examination of key elements of taxation, including the taxable base, tax rates, deductions, and exemptions, allowing for a clearer understanding of how the system operates in practice.

Furthermore, the research considers the evolution of tax policy in Kazakhstan in the context of ongoing economic reforms and public administration modernization, with particular attention to tax incentives and special regimes supporting small and medium-sized enterprises and promoting investment and technological development.

The use of these methodological approaches made it possible to consistently analyze the structure of Kazakhstan's tax system and identify the key characteristics determining the functioning of the national taxation framework.

Results and Discussion

Corporate Income Tax

As noted in legal scholarship, the development of tax regulation increasingly depends on the modernization of fiscal administration and the introduction of digital technologies in tax control mechanisms [3].

Corporate Income Tax (hereinafter – "CIT") is a tax applied to legal entities. Pursuant to the Tax Code, CIT applies to resident and non-resident legal entities, including permanent establishments of non-residents in Kazakhstan. Basically, taxable income is determined by the following formula: Corporate Income Tax (CIT) is charged to applicable legal entities, excluding non-profit organizations subject to specific legislation, although certain of their income may still be taxed. Pursuant to the Tax Code, CIT applies to both resident and non-resident legal entities, including permanent establishments earning income in Kazakhstan. As is found in most jurisdictions, taxable income is determined by the following basic formula:

Taxable Income = Gross Income received by legal entity during calendar year – Income Reduction +(-) Adjustments, i.e. income that Tax Code allows to reduce or exclude/include from/into taxable base – Deductions, i.e. expenses that are related to business.

Taxable Income equals Gross Income (total income received by a legal entity over a calendar year) less Income Reduction and Adjustments (items excluded from or included in the taxable base under the Tax Code) and less Deductions (business-related expenses). The first step is to identify gross income included

in taxable income, such as income from the sale of goods and services, discharge from debt, and passive income including dividends, interest, and capital gains.

Items of income listed in the Tax Code is non-exhaustive since this article provides that gross income also includes "other types of income not listed above".

Therefore, the first step is to identify the total amount of gross income that should be included into the taxable base of a legal entity, which includes, but is not necessarily limited to: income from the sale of goods and services, discharge from debt, passive income (e.g. dividends and interest), capital gains, and so on. In the Tax Code, the list of items to be included as income is non-exhaustive, as this article provides that gross income also includes "other types of income not listed above".

The second step is to reduce income such as dividends (to avoid economic double taxation), income from the sale of digital assets, trust management income, income of non-profit organizations, and the value of services received from the state budget as non-financial support. The purpose of such reductions is to provide tax benefits by excluding certain economic gains from the taxable base.

The second step is to subtract income that may be subject to economic double taxation, such as dividends, income from the sale of digital assets, or from trust management. Furthermore, income received by a non-profit organization is generally not subject to income tax and should therefore be excluded. The value of services received from the state budget as non-financial support should also be deducted. The main purpose of eliminating these items is to provide tax benefits by excluding certain economic gains from the taxable base.

Adjustment allows the increase or decrease of the taxable base in the following cases:

- 1) Full or partial return of goods;
- 2) Later alteration in the terms of a previous transaction;
- 3) Change in established price, resulting in compensation for already sold goods or services;
- 4) and, Discount in price, such as with regards to second-and third-degree price discrimination.

Such adjustments are intended to prevent inclusion of excess monetary benefits when contract terms change. A mandatory audit may involve reviewing contracts, where deviations from standard terms could be treated as tax avoidance, requiring proper documentation and justification by the taxpayer.

The third step is to identify business-related deductible expenses that reduce the taxable

base. Deductions may include salaries, rent, business travel expenses, interest payments and other similar costs. Such deductions allow taxpayers to reflect true economic profit and tax actual profit rather than gross revenue.

Please note that tax legislation sets limits for certain types of deductions and in some cases even disallow deductions. Examples may include membership fees to business associations that could be deducted up to 1 monthly calculated index (hereinafter - "MCI") per employee; expenses in the form of goods that handed over as a promotion gift up to 5 MCI. The Tax Code also sets limits on deductions for expenses paid to related parties in tax haven jurisdictions for services such as management, consultancy, audit, legal, accounting, advertising, marketing and similar services. The policy behind these restrictions is to discourage transactions with tax haven entities and reduce capital outflow to grey and blacklisted jurisdictions. In such cases, deductions are limited to 3 percent of taxable income.

Income remaining after reductions, adjustments and deductions constitutes taxable income. If adjustments and deductions exceed income, the taxpayer incurs losses. Such losses may be carried forward and offset against taxable income for up to ten tax periods.

Tax Code also allows to deduct amounts spent by taxpayer on acquisition of fixed assets, such as buildings, computers, equipment, machinery and so on. Fixed assets are grouped into the following categories:

№	№ Groups	Name of fixed assets
1	2	3
1.	I	Buildings, structures, with the exception of oil and gas wells, as well as transmission devices
2.	II	Machinery and equipment, with the exception of machinery and equipment for oil and gas production, as well as computers and information processing equipment
3.	III	Computers, software and equipment for information processing
4.	IV	Fixed assets not included in other groups, including oil and gas wells, transmission devices, machinery and equipment for oil and gas production

Over time fixed assets depreciate and Tax Code allows to deduct their cost by applying the depreciation rates established by the taxpayer in the tax register. However, depreciation rates should not exceed the following maximum rates:

№	№ Groups
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Name of fixed assets		
Maximum depreciation rate (%)		
1	2	3
1.	I	Buildings, structures, with the exception of oil and gas wells, as well as transmission devices
		10
2.	II	Machinery and equipment, with the exception of machinery and equipment for oil and gas production, as well as computers and information processing equipment
		25
3.	III	Computers, software and equipment for information processing
		40
4.	IV	Fixed assets not included in other groups, including oil and gas wells, transmission devices, machinery and equipment for oil and gas production
		15

Tax incentives

Tax incentives allow Kazakhstani legal entities to deduct costs incurred on buildings, structures, machinery, equipment and software. To apply these incentives, no prior approval or notification to tax authorities is required. Taxpayers may choose one of the following methods:

- 1) the method of deduction after recognition of the asset;
- 2) the method of deduction before recognition of the asset.

Under the first method, the cost of the asset is deducted in the period of recognition, while under the second method it is deducted in the period when the expenses are incurred. Certain expenses are non-deductible, including those unrelated to business activities, expenses from fictitious transactions, fines payable to the state budget, and excess taxes paid to Kazakhstan or foreign budgets.

Personal Income Tax

Personal Income Tax (PIT) is applied to income received by individuals in the form of salary, payment for services or passive income, such as dividends, interest, capital gain. PIT applies to both income received from sources in Kazakhstan and to income from foreign sources. Taxable income for resident individuals is determined by the following formula:

$$\text{Taxable Income} = \text{Income} - \text{Deductions.}$$

Tax Code elaborates types of income received by an individual that are subject to taxation which we could group into the following:

- 1) income from employment;
- 2) income from independent activities, such as sale of goods and provision of services;
- 3) income in the form of free benefits (property received for free, pay off debt, debt forgiveness, scholarships, etc.);
- 4) passive income (dividends, interest, capital gain, rental income).

Please note that above listed types of income are non-exhaustive since individual's income include "other income not specified above".

However, not all payments received by an individual are subject to taxation. Tax Code specifically enumerates types of income that are not considered as individual's income. These types of income could be grouped into the following:

- 1) employee's compensation for business trips, allowances for field workers, cost of special clothing, personal protective equipment;
- 2) capital gain upon sale of home, garages, parking lots owned for two years or more, and vehicles owned more than one year;
- 3) employer's mandatory pension contributions;
- 4) the cost of goods transferred free of charge for advertising purposes if the cost of a unit of such goods does not exceed 5 MCI;
- 5) income upon debt termination;
- 6) mandatory professional pension contributions;
- 7) material benefits received from budget funds, for instance, child care in kindergarten, school, college and university;
- 8) payments to individuals for the personal property acquired from them;
- 9) expenses incurred by the employer to pay for training of its employee;
- 10) payments to whistleblowers and so on.

Above listed types of income are excluded from individual's income and not taxed. Policy behind such relief is that some of above listed income in reality just compensation of incurred expenses (i.e. compensation for business trips) and in some cases government just wants to provide its citizens relief from taxation (i.e. income from debt termination).

Personal deductions

Tax Code allows personal deductions that could reduce taxable income. Such deductions include:

- 1) tax deductions of social payments;
- 2) basic tax deductions;
- 3) social tax deductions.

Social payments that could be deducted include mandatory pension contributions and mandatory medical contributions. Basic tax deductions include 30 MCI, which is around USD 200 per month.

Social tax deductions are provided for individuals with disabilities of first, second categories (5000 MCI), for individuals with disabilities of third category and veterans (882 MCI), for parents which have kids with disabilities (882 MCI).

Tax Code provides two ways to collect PIT from individuals and to transfer them to state budget:

- 1) Withholding mechanism via tax agent. Tax Code imposes obligation on tax agent to collect PIT. Obviously, this is the easiest and most efficient way to collect taxes and social payments from individuals that work as employees.

2) Self-assessment system by an individual. This mechanism applies to individuals who work independently, for instance, advocates, notary public, bailiffs or receive investment income in the form of rent, dividends, interest, royalty or capital gain.

Kazakhstani Tax Code applies progressive taxation for personal income. General tax rate is 10%. In case annual income exceeds 8500 MCI, which is equivalent of USD 64 000 in 2025, then tax rate will increase up to 15% of the remaining difference.

Tax rate for individual practitioners is 9%, while tax rate for farmers is 3%. Dividends are also taxed at progressive tax rate – 5% when amount of dividends do not exceed 230 000 MCI, which is equivalent to USD 1,7 million in 2025. In case dividends exceed 230 000 MCI, then tax rate will increase up to 10% of the remaining difference.

Tax rate for individual entrepreneurs is 10% for income up to 230 000 MCI, in case amount of income exceeds this threshold, then tax rate will be 15% of the remaining difference.

In order to correctly calculate PIT we need to identify whether individual is Kazakhstani tax resident or non-resident because non-residents could not apply some deductions and adjustments to reduce their taxable base.

Kazakhstani tax residents are those individuals who permanently reside in Kazakhstan or has center of vital interests in Kazakhstan.

When an individual spends more than 183 calendar days in Kazakhstan, such person is considered as a person who permanently resides in Kazakhstan.

As regards to center of vital interests, Tax Code explains that individual is considered to have center of vital interests in Kazakhstan when such individual simultaneously meets the following three criteria:

1) individual holds Kazakhstani citizenship or residence permit; 2) individual's spouse or close relatives live in Kazakhstan; 3) individual has dwelling in Kazakhstan that is available for him/her or his/her spouse or close relatives at any time.

Non-residents are considered to be those individuals who are not Kazakhstani tax residents.

Value Added Tax

Value Added Tax is an indirect tax on goods and services. Pursuant to VAT's nature and concept the final consumer of the goods and services bears the burden of this tax. This tax applies to taxable turnover and taxable imports. Basically, taxable turnover and taxable import is the price of goods and services.

Value Added Tax is paid by two categories of taxpayers:

1) VAT registered Kazakhstani taxpayers such as individual entrepreneurs, resident legal entities, non-residents that conduct business in Kazakhstan via branch, representative office;

2) importers that import goods into Kazakhstan;

3) foreign companies that sell goods and services via internet, for instance, Amazon, Wildberries, Netflix, Google and etc.

Pursuant to general rule sale of goods and provision of services are taxable event for VAT purposes, except when Tax Code exempts sale or importation of certain goods and services from VAT. Tax Code recognizes as a sale of goods when taxpayer transfers the rights on goods, for instance, in exchange for other goods or services, and even when goods are transferred free of charge, etc. Provision of services is recognized as a taxable event when services are sold, including when provided free of charge. However, you should note that not all transfer of goods and provision of services are recognized as a taxable event. For instance, Tax Code provides some exceptions from the general rule when transfer of goods and provision of services is not taxable event for VAT purposes, for instance, contribution of goods into charter capital of the company.

Tax Code provides the following three VAT rates:

- General tax rate - 16%;
- Preferential tax rate for medicine, medical products, healthcare services – 5% from 1 January 2026, and 10% from 1 January 2027; and
- Preferential tax rate 0% for goods that are exported, for international transportation, sale of fuel by airports to aircrafts in international traffic, sale of goods to special economic zones, sale of refined gold.

If transaction is taxable, then you have to determine whether place of sale of the services is in Kazakhstan or in foreign country. If place of sale of services is in Kazakhstan, then VAT is applied. On the other hand, if place of sale of services is foreign country, then Kazakhstani VAT does not apply.

One of the major rules for VAT taxation in Tax Code are rules that determine the place where goods and services are sold. In case place of sale of services is in Kazakhstan, then taxpayer must charge 16% or 5/10% or 0% VAT. The rules are designed separately for sale of goods and provisions of services:

Kazakhstan is recognized as a place of sale when transportation of goods has started in Ka-

Kazakhstan or when goods are handed over to the customer in Kazakhstan.

As regards to services, Kazakhstan is recognized as a place of sale in the following cases:

1) if services are related to real property which is located in Kazakhstan;

2) if services (i.e. installation, assembly, repair, maintenance) that are related to movable property are provided in Kazakhstan;

3) if services related to culture, entertainment, science, art, education, physical culture or sports are provided in Kazakhstan;

4) the buyer of services carries out its entrepreneurial activity in Kazakhstan. This rule applies for the following enumerated services: transfer of rights to use intellectual property; technical maintenance and software updates; providing access to internet resources; consulting, auditing, engineering, design, marketing, legal, accounting, advertising services, as well as services for the provision or processing of information, provision of access to mass media information posted on an Internet resource, services provided by advocates, provision of personnel and so on;

5) If services not listed above are provided by a taxpayer in Kazakhstan.

In case place of the sale of goods or services is not recognized Kazakhstan, then VAT does not apply. Once again, the rule which determines place of sale is important in order to identify whether taxpayer should charge its client VAT or not.

Please note that taxpayers have two options for VAT registration – the first option is mandatory VAT registration when turnover exceeds 10 000 MCI, or around USD 75 000, for the calendar year and the second option is voluntary VAT registration. In the case of voluntary registration taxpayer has right to register for VAT purposes from the first day of operation.

Excise Tax

Excise tax is an indirect tax that is paid by consumers. Excise tax is levied usually on alcohol, tobacco, fuel and vehicles. Excise tax usually has the following goals:

- to collect additional revenue for state budget;
- to reduce consumption of unhealthy and harmful goods;
- to control the production and circulation of socially significant goods.

Excise tax is levied on the following goods:

- all types of spirits;
- alcohol products, for instance, wine, beer, vodka, cognac, ethyl alcohol;
- tobacco products such as cigarettes, cigars, chewing tobacco;

- electronic tobacco heating systems;

- fuel and lubricants, such as gasoline, diesel fuel, oil, gas condensate;

- motor vehicles, for instance, cars with an engine capacity of more than 3000 cubic cm with the exception of special vehicles for people with disabilities;

- products for medical purposes that contain alcohol;

- energy drinks.

The obligation to pay excise taxes rests with:

1. Manufacturers that produce excisable goods within Kazakhstan;

2. Importers that bring excisable goods into Kazakhstan;

3. Wholesalers and retailers of certain excisable goods, for example, gasoline, diesel, benzenol and environmentally friendly fuel in Kazakhstan;

4. entities that sell confiscated by state excisable goods;

5. entities that assemble excisable goods, for instance cars.

Excise tax is calculated by using the following methods:

- fixed tax, for instance 2 805 tenge for 1 liter of alcohol.

- percentage (ad-valorem) – tax is calculated in percentage from the price of the goods, for instance premium alcohol is taxed at 10% of its price.

Tax period for excise tax is one month. Tax return should be submitted before 15th day of the second month and excise tax should be transferred to state budget no later than 20th day of the second month.

Certain goods could be exempted from excise tax:

- Goods that are exported;
- Ethyl alcohol within quotas;
- Alcohol-containing products for medical purposes registered as a medical product.

Social Tax

Social tax is a tax that paid by taxpayers into state budget in order to insure social protection, for instance when a person loses job, gets professional injury and could not work for some period.

Social tax is paid by the following taxpayers:

- Individual entrepreneurs and individual practitioners, such as advocates, notaries and bailiffs for themselves and their employees;
- Legal entities that are residents in Kazakhstan for its employees;
- Non-resident legal entities that conduct business in Kazakhstan through permanent establishment for its employees;
- Non-resident legal entities that conduct

its business structured units in Kazakhstan that does not create permanent establishment for its employees. For instance, representative office.

This tax is not paid by entities that use special tax regimes, for instance, self-employed, farmers or organizations that work with invalids.

Taxable base for social tax is amount of income paid as a salary to employees. The following expenses could reduce taxable base:

1. Mandatory pension contributions;
2. Medical insurance contributions;
3. Income paid to military personnel, personnel of law enforcement agencies, income paid to employees of legal entities that are registered in Astana Hub, compensation payments for those who lived and worked in areas with ecology problems (Semei nuclear testing ground, Aral region), income paid to embassy employees who are not Kazakhstani citizens and so on.

The tax rate of Social Tax

- General tax rate of Social Tax is 6%. However, reduced tax rate also applies to farmers at the rate of 0.6% for themselves and 0.3% for each employee.
- Individual entrepreneurs and individual practitioners pay social tax in the amount 2 MCI (7 864 tenge) for taxpayer itself and 1 MCI (i.e. 3932 tenge) for each employee;
- Entities that produce and sale its own agricultural products pay social tax at the rate of 1,8%.

Tax period for Social Tax is one month. Reporting period is 3 months. Tax returns should be submitted no later than 15th day of the second month after the reporting period ends, i.e. no later 15 May, 15 August, 15 November, 15 February. Tax should be transferred to state budget no later than 25th day of the second month following the reporting period, i.e. 25 May, 25 August, 25 November, 25 February.

Conclusion

The analysis conducted in the present study demonstrates that the tax system of the

Republic of Kazakhstan has undergone significant development since independence. Over time, national tax legislation has been modernized to align with international practices and ensure effective fiscal regulation. The provisions of the new Tax Code scheduled to enter into force in 2026 indicate further efforts to improve tax administration, simplify procedures, and strengthen support for small and medium-sized businesses. These changes reflect the overall direction of Kazakhstan's tax policy, aimed at balancing fiscal stability with economic growth.

The analysis of the major taxes in Kazakhstan shows that the system is structured around key fiscal instruments, including corporate income tax, personal income tax, value added tax, excise tax and social tax. Each of these taxes performs a specific regulatory and fiscal function within the national framework. The study demonstrates that the tax system is designed not only to generate state budget revenues, but also to support economic development and stimulate business activity. In particular, tax deductions, incentives and special regimes reflect the government's intention to create favorable conditions for entrepreneurship and investment. At the same time, ongoing tax reforms and the adoption of the new Tax Code scheduled for 2026 indicate the continued transformation of the national taxation system. These reforms aim to improve tax administration, simplify compliance and enhance transparency in fiscal regulation.

In general, the development of Kazakhstan's tax system reflects the broader process of modernization of the national legal framework and its adaptation to contemporary economic realities. Further improvement of tax legislation will likely continue to focus on balancing fiscal stability with the need to promote economic growth and support sustainable development.

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ҚАЗАҚСТАННЫҢ САЛЫҚ ЖҮЙЕСІНІҢ НЕГІЗГІ САЛЫҚТАРЫ ЖӘНЕ ЖАЛПЫ ҚАҒИДАЛАРЫ**Аңдатпа**

Мақала Қазақстан Республикасының салық жүйесінің жалпы қағидаттарына және әртүрлі табыс түрлеріне салық салудың ерекшеліктеріне арналған. Автор Қазақстан тәуелсіздік алғаннан бергі салық заңнамасының даму эволюциясын қарастырады. Сонымен қатар, мақалада 2026 жылы күшіне енетін жаңа Салық кодексінің негізгі ережелеріне талдау жүргізілген.

Зерттеуде заңды және жеке тұлғаларға салық салу мәселелері қарастырылады, оның ішінде корпоративтік табыс салығы, қосылған құн салығы (ҚҚС), жеке табыс салығы, сондай-ақ акциздер мен әлеуметтік салықтар талданады.

Салықтық шегерімдер мен жеңілдіктерге, сондай-ақ салық салынатын базаны есептеу тәртібіне ерекше назар аударылады. Осы негізде Қазақстанның қазіргі салық жүйесінің жай-күйі, салық саясатының негізгі бағыттары және оның шағын және орта бизнесті қолдауға бағдарлануы жөнінде қорытындылар жасалады.

Зерттеу Қазақстан Республикасының Салық кодексі мен салық салуды реттейтін өзге де нормативтік құқықтық актілердің ережелерін талдауға негізделген. Зерттеуде ұлттық салық жүйесінің құрылымын және заңды әрі жеке тұлғаларға қолданылатын негізгі салық түрлерін қарастыру үшін жүйелік тәсіл қолданылған. Сонымен қатар, салық саясатының негізін құрайтын әділеттілік, тиімділік және экономикалық дамуды қолдау қағидаттарына ерекше назар аударылады. Зерттеу нәтижелері Қазақстанның салық жүйесінің қазіргі трансформациясын және жаңа Салық кодексінің кәсіпкерліктің дамуына және фискалдық реттеуге ықтимал әсерін тереңірек түсінуге мүмкіндік береді.

Түйінді сөздер: салық жүйесі, Қазақстан, табыс салығы, пайдаға салынатын салық, Салық кодексі, шегерімдер, салықтық жеңілдіктер, акциз, ҚҚС, салық реформасы.

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ОСНОВНЫЕ НАЛОГИ И ОБЩИЕ ПРИНЦИПЫ НАЛОГОВОЙ СИСТЕМЫ КАЗАХСТАНА**Аннотация**

Статья посвящена общим принципам налоговой системы Казахстана и особенностям налогообложения различных видов доходов. Автор рассматривает эволюцию налогового законодательства с момента обретения независимости Республикой Казахстан. Также в статье анализируются положения нового Налогового кодекса, вступающего в силу в 2026 году.

В статье исследуются вопросы налогообложения юридических и физических лиц, включая корпоративный подоходный налог, налог на добавленную стоимость, подоходный налог с физических лиц, а также акцизный и социальный налоги.

Особое внимание уделено налоговым вычетам, льготам и процедурам расчета налогооблагаемой базы, что позволяет сделать выводы о современном состоянии налоговой системы Казахстана, направлениях налоговой политики и ее ориентированности на поддержку малого и среднего бизнеса.

Проведённое исследование основано на анализе положений Налогового кодекса Республики Казахстан и иных нормативных правовых актов в сфере налогообложения. В работе применён системный подход к изучению структуры национальной налоговой системы и выявлению основных видов налогов для юридических и физических лиц. Особое внимание уделено принципам налоговой политики, включая справедливость, эффективность и поддержку экономического развития. Полученные результаты позволяют лучше понять современные тенденции трансформации налоговой системы Казахстана и влияние нового Налогового кодекса на развитие предпринимательства и систему фискального регулирования.

Ключевые слова: налоговая система, Казахстан, подоходный налог, налог на прибыль, Налоговый кодекс, вычеты, налоговые льготы, акциз, НДС, налоговая реформа.