

## AN OVERVIEW OF INVESTMENT PREFERENCES IN KAZAKHSTAN (AS OF APRIL 2020)

No.	Name	Territory	Economic Industry	Requirements to the Applicants – Potential Participants	Exemptions / Preferences / Privileges / Subsidies <sup>1</sup>
1.	<b>Investment Projects</b>	NA	Please see at Annex A	<ol style="list-style-type: none"> <li>1. A legal entity established and organized under the laws of Kazakhstan</li> <li>2. Must carry out activities assigned for investment projects</li> </ol>	<ol style="list-style-type: none"> <li>1. Exemption from imposition of import customs duties</li> <li>2. Exemption from imposition of import value-added tax</li> <li>3. In-kind grant of land by the Government</li> </ol>
2.	<b>Investment Priority Projects</b>	NA	Please see at Annex A <sup>2</sup>	<ol style="list-style-type: none"> <li>1. A legal entity<sup>3</sup> established and organized under the laws of Kazakhstan</li> <li>2. Must carry out activities assigned for investment priority projects</li> <li>3. Investments in the amount of not less than 2 million MCI (approx. USD 11.8 million<sup>4</sup>) for creation of new production facilities and (or) 5 million MCI (approx. USD 29.4 million) for expansion and (or) renovation of existing production facilities</li> <li>4. Must not attract budget funds except for money provided under conditions of refundability, maturity and payment of interest, including lease financing and borrowing through financial institutions</li> <li>5. No public-private partnership, including concession agreement</li> </ol>	<ol style="list-style-type: none"> <li>1. Exemption from imposition of import customs duties</li> <li>2. Exemption from imposition of import value-added tax</li> <li>3. In-kind grant of land by Government</li> <li>4. 0% rate corporate income tax</li> <li>5. 0% rate land tax</li> <li>6. 0% rate property tax</li> <li>7. Investment subsidies<sup>5</sup></li> </ol>

<sup>1</sup> Please note this chart is accurate as of March 2020.

<sup>2</sup> The following activities are specifically excluded from qualifying for investment priority projects: (i) gambling industry, (ii) subsoil use activities, excluding coal bed methane, and (iii) production of excisable products (with exemption of certain goods).

<sup>3</sup> Which should not be an autonomous education organization, an organization carrying out activities on the territory of a special economic zone, or where the shares belonging to the public or quasi-public sector exceed 26% and such participation (shareholding) lasts beyond the period of five years from the date of entering into an investment contract (public or quasi-public requirement does not apply to investment priority projects on mining of coal bed methane).

<sup>4</sup> In 2020, one MCI (monthly calculated index) is KZT 2,651. The USD amounts in this overview are calculated using an exchange rate of KZT 450 for one USD.

<sup>5</sup> Do not apply to projects on expansion and (or) renovation of currently functioning production facilities.

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No.	Name	Territory	Economic Industry	Requirements to the Applicants – Potential Participants	Exemptions / Preferences / Privileges / Subsidies <sup>1</sup>
3.	<b>Special Economic Zones (SEZ)</b>	<p>Specific territorial zones in the:</p> <ol style="list-style-type: none"> <li>1. City of Nur-Sultan (SEZ “Astana – new city”)</li> <li>2. Atyrau region (SEZ “National Industrial Petrochemical Technopark”)</li> <li>3. Mangystau region (SEZ “Aktau Sea Port”)</li> <li>4. City of Almaty (SEZ “Innovation Technologies Park”)</li> <li>5. South-Kazakhstan region (SEZ “Ontustik”)</li> <li>6. Karaganda region and city of Karaganda (SEZ “Saryarka”)</li> <li>7. Almaty region SEZ “Khorgos Eastern Gates”</li> </ol>	Please see at Annex B	<ol style="list-style-type: none"> <li>1. Both local and foreign legal entities</li> <li>2. Must carry out activity prescribed for SEZ participants</li> <li>3. Must not be an organization: <ul style="list-style-type: none"> <li>• Which is a subsoil user</li> <li>• Producing excisable products (with exemption of certain goods)</li> <li>• Applying special tax regimes</li> <li>• Applying (or which has previously applied) investment tax preferences on contracts entered into before 1 January 2009</li> <li>• Which carries out (or has carried out) investment priority project or investment strategic project</li> <li>• Engaging in gambling industry</li> </ul> </li> <li>4. No branches and other structural subdivisions on the territory other than the SEZ, except for representative offices</li> </ol>	<ol style="list-style-type: none"> <li>1. Free-of-charge land lease</li> <li>2. Certain value-added tax exemptions</li> <li>3. 0% rate land tax</li> <li>4. 0% rate property tax</li> <li>5. 0% rate corporate income tax</li> </ol>

No.	Name	Territory	Economic Industry	Requirements to the Applicants – Potential Participants	Exemptions / Preferences / Privileges / Subsidies <sup>1</sup>
		8. City of Pavlodar (SEZ “Pavlodar”) 9. Zhambyl region (SEZ “Chemical Park Taraz”) 10. City of Nur-Sultan (SEZ “Astana – Technopolis”) 11. Turkistan region (SEZ “Turkistan”) 12. City of Petropavlovsk (SEZ “Qyzyljar”)			
4.	<b>Astana International Financial Centre (AIFC)</b>	Territory of AIFC in Nur-Sultan	1. Islamic banking services 2. Reinsurance and insurance brokerage services 3. Investment management services for assets of investment funds, accounting and safekeeping services for	1. Must be an AIFC Participant – a legal entity registered (incorporated) under the AIFC law or recognized as an AIFC Participant by the AIFC 2. Must hold a license to carry out services as given in the column “Economic industry”	Until January 1, 2066: 1. Exempt from corporate income tax on income received from Qualified Financial Services or from legal, audit, accounting, and consulting services provided to entities carrying out activities indicated in the column “Economic industry” or AIFC bodies 2. Exempt from personal income tax under employment contract (applies to foreigners only) 3. Exempt from individual and corporate income tax on income received from:

No.	Name	Territory	Economic Industry	Requirements to the Applicants – Potential Participants	Exemptions / Preferences / Privileges / Subsidies <sup>1</sup>
			<p>investment funds, as well as services related to issuing, offering, trading, purchase and redemption of securities of investment funds</p> <p>4. Brokerage, dealer or underwriting services</p> <p>5. Other financial services prescribed by AIFC acts (1-5 “Qualified Financial Services”)</p> <p>6. Legal, audit, accounting and consulting services</p>		<ul style="list-style-type: none"> <li>capital gains from the sale of securities listed on the official list of the AIFC Stock Exchange (Astana International Exchange)</li> <li>capital gains from the sale of shares or stakes in the capital of AIFC Participants that are legal persons registered under the law of the AIFC</li> <li>dividends and interest from securities listed on the official list of the AIFC Stock Exchange (Astana International Exchange)</li> <li>dividends from shares or stakes in the capital of AIFC Participants that are legal persons registered under the law of the AIFC</li> </ul> <p>4. Entry visa available from an embassy or other diplomatic office of Kazakhstan or upon arrival at an international airport<sup>6</sup> for a period of up to five years</p> <p>5. No work permit for foreign employees required</p>

<sup>6</sup> The list of international airports of Kazakhstan includes the airports in the cities of Nur-Sultan, Almaty, Aktobe, Ust-Kamenogorsk, Petropavlovsk, Kostanay, Taraz, Semipalatinsk, Atyrau, Uralsk, and Aktau.

No.	Name	Territory	Economic Industry	Requirements to the Applicants – Potential Participants	Exemptions / Preferences / Privileges / Subsidies <sup>1</sup>
5.	<b>International IT and startup hub “Astana Hub” (Astana Hub)</b>	The activity can be carried out from any territory in Kazakhstan	Please see at Annex C	<ol style="list-style-type: none"> <li>1. A legal entity<sup>7</sup> (both local and foreign)</li> <li>2. No branches and other structural subdivisions</li> <li>3. Must not be an organization: <ul style="list-style-type: none"> <li>• Which is a subsoil user or SEZ participant</li> <li>• Which is a taxpayer for excisable products</li> <li>• Which carries out (or has carried out) an investment priority project or investment strategic project for investment projects entered into before January 1, 2015</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. 0% rate corporate income tax<sup>8</sup></li> <li>2. additional dividend tax exemptions and benefits, e.g., 5% tax on dividends paid to nonresidents</li> <li>3. Capital gains tax when selling shares in an Astana Hub’s participant is exempt from tax for resident sellers</li> <li>4. Capital gains tax when selling shares in an Astana Hub’s participant is subject to 5% tax for nonresident sellers (the standard tax rate is 15%)</li> <li>5. Certain types of income are not considered as Kazakhstan-source income and, thus, are tax exempt</li> <li>6. Employees’ income of Astana Hub’s employees is excluded from individual income tax (most probably, this only applies to employees that are Kazakhstan residents)</li> <li>7. There are certain additional tax benefits, including certain tax exemptions in respect of social tax, VAT, and the so-called reverse charge VAT</li> <li>8. Entry visa available from an embassy or other diplomatic office of Kazakhstan or upon</li> </ol>

<sup>7</sup> Which should not be a legal entity where 50% and more shares are held, directly and indirectly, by state, national management holdings, national holdings and national companies or their branch organization.

<sup>8</sup> The tax exemptions apply until January 1, 2029.

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No.	Name	Territory	Economic Industry	Requirements to the Applicants – Potential Participants	Exemptions / Preferences / Privileges / Subsidies <sup>1</sup>
					<p>arrival at an international airport<sup>9</sup> for a period of up to five years (visa prolongation can be done without leaving Kazakhstan)</p> <p>9. Work permits for managers and specialists with higher education: no quotas; no work permit requirements</p>

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<sup>9</sup> *Ibid.*

## ANNEX A

### List of priority activities for investment projects (investment projects, investment priority projects, special investment projects)

Section	Group	Group Name
1	2	3
Extraction of metallic ores****	07.1	Extraction of iron ore
<b>Part 1. List of priority activities for implementation of investment projects (including investment priority projects) and special investment projects</b>		
Crop growing and cattle breeding, hunting, and rendering of relevant services	01.1	Seasonal crop growing
	01.2	Permanent crop growing
	01.3	Production of breeding nursery products
	01.4	Cattle breeding
	01.6	Auxiliary agricultural activities (crop farming and cattle breeding)
Fishing and aquaculture	03.2	Aquaculture
Production of foodstuff*	10.1	Processing and canning of meat and production of meat products
	10.2	Processing and canning of fish, crustaceans, and mollusks
	10.3	Processing and canning of fruits and vegetables
	10.4	Production of vegetable and animal oils and fat
	10.5	Production of dairy products
	10.6	Production of flour-milling industry products, starches, and starch products
	10.7	Production of bakery and flour products
	10.8	Production of other foodstuff
	10.9	Production of prepared feeds for animals
Production of beverages*	11.0	Production of beverages
Production of textile products	13.1	Preparation and spinning of textile fibers
	13.2	Weaving
	13.3	Decoration of textile products
	13.9	Production of other textile products
Production of clothes	14.1	Production of clothes, except for fur clothes
	14.2	Production of fur products

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	14.3	Production of knitwear and knitted garments and clothes
Production of leather and other relevant products	15.1	Tanning and currying; production of suitcases, bags, saddle products; fur dressing and dyeing
	15.2	Production of shoes
Production of wood and cork products, except for furniture; production of straw products and braiding materials	16.1	Sawing and planing
	16.2	Production of wood, cork, straw, and braided products
Production of paper and paper products	17.1	Production of wood pulp and cellulose, paper and cardboard
	17.2	Production of paper and cardboard products
Production of coke and petrochemical products	19.1	Production of coke furnace products
	19.2	Production of petrochemical products
Production of chemical industry products	20.1	Production of basic chemicals, and fertilizers, and nitrogen compounds, plastics, and synthetic gum in initial forms
	20.2	Production of pesticides and other agrochemical products
	20.3	Production of paints, lacquers, and similar painting substances, printing ink, and mastic
	20.4	Production of soap and washing detergents, cleaning and polishing products, perfumery products and cosmetics
	20.5	Production of other chemical products
	20.6	Production of artificial fiber
Production of main pharmaceutical products	21.1	Production of main pharmaceutical products
	21.2	Production of pharmaceutical drugs
Production of rubber and plastic products	22.1	Production of rubber products
	22.2	Production of plastic products
Production of other nonmetal mineral products	23.1	Production of glass and glassware
	23.2	Production of refractory products
	23.3	Production of building materials made of clay
	23.4	Production of other china and ceramic products
	23.5	Production of cement, lime, and gypsum plaster
	23.6	Production of concrete, cement, and gypsum products for construction purposes
	23.7	Stone cutting, working, and dressing
	23.9	Production of abrasive products and other nonmetal mineral products
Metallurgical industry	24.1	Production of cast iron, steel, and ferroalloys



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	24.2	Production of steel pipes, pipelines, profiles, and fittings
	24.3	Production of other steel products as a result of initial processing
	24.4	Production of main noble and nonferrous metals
	24.5	Casting
Manufacture of finished metal products, except for cars and equipment	25.1	Manufacture of building metal structures and products
	25.2	Manufacture of metal tanks, cylinders, and containers
	25.3	Manufacture of steam boilers, except for boilers for central heating
	25.4	Production of guns and ammunition
	25.5	Forging, pressing, forming, roll-forming, forming using roll-bending machine; powder metallurgy
	25.6	Metal working and painting; main machine building workflows
	25.7	Manufacture of cutlery, hand metal tools, and general-purpose metal products
	25.9	Production of other finished metal products
Production of computers, and electronic and optical products	26.1	Production of electronic parts and boards
	26.2	Production of computers and peripheral equipment
	26.3	Production of communication equipment
	26.4	Production of electronic household appliances
	26.5	Production of measuring, testing, and navigation tools and devices; watches and other timepieces
	26.6	Production of radiation, electromedical, and electrotherapeutic equipment
	26.7	Production of optic devices and photographic equipment
	26.8	Production of magnetic and optic information media
Manufacture of electric equipment	27.1	Manufacture of electric motors, generators, transformers, and power-distributing and regulating equipment
	27.2	Manufacture of batteries and accumulators
	27.3	Manufacture of electric wiring and electroconductive devices
	27.4	Manufacture of electric lighting equipment
	27.5	Manufacture of household appliances
	27.9	Manufacture of other electric equipment
	28.1	Manufacture of general-purpose machines

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Manufacture of machines and equipment not included in other categories	28.2	Manufacture of other general-purpose machinery
	28.3	Manufacture of agricultural and forestry machinery
	28.4	Manufacture of metal forming equipment and mechanical machines
	28.9	Manufacture of other special-purpose machinery
Manufacture of vehicles, trailers, and semi-trailers	29.1	Manufacture of vehicles
	29.2	Manufacture of bodies for vehicles; production of trailers and semi-trailers
	29.3	Manufacture of parts and accessories for vehicles and their engines
Manufacture of other vehicles	30.1	Manufacture of seacrafts and boats
	30.2	Manufacture of railroad locomotives and rolling stock
	30.3	Manufacture of aircrafts and space vehicles
	30.4	Manufacture of military combat vehicles
	30.9	Manufacture of transport equipment not included in other groups
Production of furniture	31.0	Production of furniture
Production of other finished products	32.5	Production of medical and dental appliances and accessories
Repair and installation of machines and equipment	33.1	Repair of finished metal products, machines, and equipment
	33.2	Installation of industrial machinery and equipment
Power, gas and steam supply, and air conditioning	35.1	Generation, transmission, and distribution of electric energy
	35.2	Generation and distribution of gaseous fuel
	35.3	Steam supply and air conditioning systems
Collection, treatment, and distribution of water	36.0	Collection, processing, and distribution of water
Collection, processing, and disposal of wastes; waste treatment	38.1	Collection of wastes
	38.2	Treatment and disposal of wastes
	38.3	Treatment of wastes
Civil engineering	42.1	Construction of motor roads and railroads
	42.2	Construction of engineering structures
	42.9	Construction of other engineering structures
Land transport and transportation by pipelines	49.1	Passenger intercity railroad transport
	49.2	Freight railroad transport

	49.3	Other passenger land transport
	49.4	Cargo transportation by trucks and waste disposal services
	49.5	Transportation by pipelines
Water transport	50.1	Sea and coastal passenger transport
	50.2	Sea and coastal cargo transport
	50.3	River passenger transport
	50.4	River cargo transport
Air transport	51.1	Air passenger transport
	51.2	Air cargo transport and transport space system
Warehousing and auxiliary transport activity	52.1	Warehousing and storage of cargo
	52.2	Auxiliary transportation activities
Accommodation arrangement services	55.1	Rendering of services by hotels
	55.3	Accommodation in camping, recreational car park and trailer park
Communication	61.2	Wireless telecommunication
	61.3	Satellite telecommunication activity
Real estate operations	68.2	Rent and management of owned or rented real estate
Education	85.1	Preschool (elementary) education
	85.2	Elementary education (first step)
	85.3	Secondary education (second and third steps)
	85.4	Higher education
Healthcare activities	86.1	Hospital activities
Sport, leisure and entertainment activities	93.1	Sport activities
	93.2	Leisure and entertainment activities
<b>Part 2. List of priority activities in connection with implementation of investment priority projects</b>		
<b>Section</b>	<b>Group</b>	<b>Group Name</b>
Production of foodstuff*	10.1	Processing and canning of meat and production of meat products
	10.2	Processing and canning of fish, crustaceans and mollusks
	10.3	Processing and canning of fruits and vegetables
	10.4	Production of vegetable and animal oils and fat
	10.6	Production of flour-milling industry products, starches, and starch products
	10.8	Production of other foodstuff

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Production of wood and cork products, except for furniture; production of straw products and braiding materials	16.2	Production of wood, cork, straw, and braided products
Production of coke and petrochemical products	19.2	Production of petrochemical products
Production of chemical industry products	20.1	Production of basic chemicals, and fertilizers, and nitrogen compounds, plastics, and synthetic gum in initial forms
	20.2	Production of pesticides and other agrochemical products
	20.3	Production of paints, lacquers, and similar painting substances, printing ink, and mastic
	20.4	Production of soap and washing detergents, cleaning and polishing products, perfumery products and cosmetics
	20.5	Production of other chemical products
Production of main pharmaceutical products	21.1	Production of main pharmaceutical products
	22.2	Production of plastic products
Production of other nonmetal mineral products	23.1	Production of glass and glassware
	23.2	Production of refractory products
	23.3	Production of building materials made of clay
	23.4	Production of other china and ceramic products
	23.5	Production of cement, lime, and gypsum plaster
	23.6	Production of concrete, cement, and gypsum products for construction purposes
	23.7	Stone cutting, working, and dressing
	23.9	Production of abrasive products and other nonmetal mineral products
Metallurgical industry	24.1	Production of cast iron, steel, and ferroalloys
	24.2	Production of steel pipes, pipelines, profiles, and fittings
	24.3	Production of other steel products as a result of initial processing
	24.4	Production of main noble and nonferrous metals
Production of finished metal products, except for cars and equipment	25.2	Production of metal tanks, cylinders, and containers
	25.3	Production of steam boilers, except for boilers for central heating
Production of electric equipment	27.1	Production of electric motors, generators, and transformers, and power-distributing and regulating equipment
	27.2	Production of batteries and accumulators

	27.3	Production of electric wiring and electroconductive devices
	27.4	Production of electric lighting equipment
	27.9	Production of other electric equipment
Manufacture of machines and equipment not included in other categories	28.1	Manufacture of general-purpose machines
	28.2	Manufacture of other general-purpose machinery
	28.3	Manufacture of agricultural and forestry machinery
	28.4	Manufacture of metal forming equipment and mechanical machines
	28.9	Manufacture of other special-purpose machinery
Manufacture of vehicles, trailers, and semi-trailers	29.1	Manufacture of vehicles
	29.2	Manufacture of bodies for vehicles; production of trailers and semi-trailers
	29.3	Manufacture of parts and accessories for vehicles and their engines
Manufacture of other vehicles	30.2	Manufacture of railroad locomotives and rolling stock
Land transport and transportation by pipelines**	49.3	Other passenger land transport
Accommodation arrangement services**	55.1	Rendering of services by hotels
Services on provision of foodstuff and beverages***	56.1	Restaurants and catering business
Healthcare activities**	86.1	Hospital activities
Sport, leisure organization, and entertainment activities**	93.2	Leisure organization and entertainment activities
<b>Part 3. List of priority activities in the framework of the State Program of Industrial and Innovative Development of the Republic of Kazakhstan on implementation of investment priority projects and provision of investment grants</b>		
<b>Section</b>	<b>Group</b>	<b>Group Name</b>
Production of foodstuff*	10.1	Processing and canning of meat and production of meat products
	10.2	Processing and canning of fish, crustaceans, and mollusks
	10.3	Processing and canning of fruits and vegetables
	10.4	Production of vegetable and animal oils and fat
	10.6	Production of flour-milling industry products, starches, and starch products
	10.8	Production of other foodstuff
Production of coke and petrochemical products	19.2	Production of petrochemical products

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Production of chemical industry products	20.1	Production of basic chemicals, and fertilizers, and nitrogen compounds, plastics, and synthetic gum in initial forms
	20.2	Production of pesticides and other agrochemical products
Metallurgical industry	24.1	Production of cast iron, steel, and ferroalloys
	24.2	Production of steel pipes, pipelines, profiles, and fittings
	24.3	Production of other steel products as a result of initial processing
	24.4	Production of main noble and nonferrous metals
Manufacture of finished metal products, except for cars and equipment	25.2	Manufacture of metal tanks, cylinders and containers
	25.3	Manufacture of steam boilers, except for boilers for central heating
Production of electric equipment	27.1	Production of electric motors, generators, and transformers, and power-distributing and regulating equipment
	27.2	Production of batteries and accumulators
	27.3	Production of electric wiring and electroconductive devices
	27.4	Production of electric lighting equipment
	27.9	Production of other electric equipment
Manufacture of machines and equipment not included in other categories	28.2	Manufacture of other general-purpose machinery
Manufacture of vehicles, trailers, and semi-trailers	29.1	Manufacture of vehicles
	29.2	Manufacture of bodies for vehicles; production of trailers and semi-trailers
	29.3	Manufacture of parts and accessories for vehicles and their engines

## Comments:

\* White sugar (TNVED code 170199) is not exempt from import customs duties from January 1, 2020;

\*\* Situated in rural settlements and towns, commissioned since January 2019;

\*\*\* Situated along the roads of republican, regional, and local significance, commissioned since January 1, 2019;

\*\*\*\*Refers only to extraction of iron-ore concentrate and (or) iron pellets.

## **ANNEX B**

### **List of priority activities for special economic zones**

#### **A. SEZ “Astana – new city”:**

1. Production of other nonmetal mineral products;
2. Manufacture of machines and equipment;
3. Production of electric household appliances;
4. Production of rubber and plastic products;
5. Production of chemical industry products;
6. Metallurgical industry;
7. Production of electric equipment including electric lighting equipment;
8. Production of glassware for lighting fixtures;
9. Production of foodstuff;
10. Production of wood pulp and cellulose, paper and cardboard;
11. Production of furniture;
12. Manufacture of vehicles, trailers, and semi-trailers;
13. Manufacture of railroad locomotives and rolling stock;
14. Manufacture of aircrafts and space vehicles;
15. Production of main pharmaceutical products;
16. Production of electronic parts;
17. Warehousing and auxiliary transport activity;
18. Construction and commissioning of infrastructure facilities, administrative and residential complexes in accordance with the design and estimate documentation;
19. Construction and commissioning of hospitals, health centers, schools, kindergartens, museums, theaters, higher and secondary institutions, libraries, schoolchildren’s palaces, and sport complexes in accordance with the design and estimate documentation;
20. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation.

#### **B. SEZ “National Industrial Petrochemical Technopark”:**

1. Production of chemical industry products;
2. Production of petrochemical products;
3. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation.

#### **C. SEZ “Aktau Sea Port”:**

1. Production of electric household appliances;
2. Production of leather and other relevant products;

3. Production of chemical industry products;
4. Production of rubber and plastic products;
5. Production of other nonmetal mineral products;
6. Metallurgical industry;
7. Production of finished metal products;
8. Manufacture of machines and equipment;
9. Production of petrochemical products;
10. Production of main pharmaceutical products and drugs;
11. Warehousing and auxiliary transport activity;
12. Leisure and entertainment activities;
13. Location of tourists, sanatoriums, and recreation facilities provided that the facilities are not related to the gambling business;
14. Production of electric motors, generators, and transformers, and power-distributing and regulating equipment;
15. Production of electric wiring and electroconductive devices;
16. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation.

## **D. SEZ "Innovation Technologies Park":**

1. Engineering, development, deployment, and production of databases and hardware engineering, development, deployment, and production of software (including prototypes);
2. Storage and processing of information in electronic form using server information and communications equipment (data center services);
3. Creation of new information technologies on the basis of artificial immune and neural systems;
4. Research and development in the field of information technologies, telecommunications and communication, electronics, instrument engineering, renewable sources of energy, efficient use of resources and environmental management, creation and use of new materials, oil and gas production, transportation and refining in the presence of a conclusion issued by the competent science authority for performance of such works;
5. Manufacture of text processing machines, reproducing equipment, addressing machines, calculators, cash registers, franking machines, ticketing machines, manufacture of other office machines and equipment, computers, and other data-processing equipment;
6. Manufacture of electric and radio elements, transmitting devices, reception devices, and sound and video recording and reproduction devices;
7. Design, development, deployment, and production of electronic, measuring, optic, and lighting fixtures and devices;
8. Educational activity in the field of innovative technologies on the list of specialties determined by the Government of Kazakhstan;
9. Design, development, deployment, and production of new materials (including prototypes);
10. Manufacture of household electric devices: refrigerators, freezers, and washing machines;
11. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation.

### *Comments:*

*For participants of the special economic zone in the field of information and communication technologies and innovative technologies, it will not be a mandatory requirement to carry out the following activities in the territory of the special economic zone until January 1, 2028:*



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- 1) Engineering, development, deployment, and production of databases and hardware engineering, development, deployment, and production of software (including prototypes);*
- 2) Storage and processing of information in electronic form using server information and communications equipment (data center services);*
- 3) Research and development on creation and introduction of projects in the field of information and communication technologies.*

## **E. SEZ "Ontustik":**

1. Production of finished textile products, except for clothes;
2. Production of other knitwear and knitted garments;
3. Production of clothes, except for fur and leather clothes;
4. Spinning, weaving, and finishing production;
5. Production of nonwoven fabrics, except for clothes;
6. Production of carpets and carpet products;
7. Production of wood pulp and cellulose;
8. Production of paper and cardboard;
9. Production of leather products, except for tanning and currying of leather; fur dressing and dying;
10. Production of stationery products;
11. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation;
12. Production of coke and petrochemical products;
13. Production of chemical industry products.

## **F. SEZ "Saryarka":**

1. Metallurgical industry;
2. Production of finished metal products, except for cars and equipment;
3. Production of engines and turbines, except for aircraft, car and motorcycle engines;
4. Production of vehicles, trailers, and semi-trailers;
5. Production of computers, and electronic and optic products;
6. Production of electric equipment;
7. Production of chemical industry products;
8. Production of rubber and plastic products;
9. Production of other nonmetal mineral products;
10. Production of hydraulic equipment;
11. Production of other pumps, compressors, gates, and valves;
12. Production of other cocks and valves;
13. Production of bearings, gear, gear components, and drives;
14. Production of slabs, furnaces, and kiln burners;
15. Manufacture of lifting and transport equipment;
16. Production of hand electric tools;

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17. Manufacture of industrial refrigerating and ventilation equipment;
18. Manufacture of treaters for liquid minerals;
19. Manufacture of equipment for production, dispersion, and sprinkling of liquid minerals or powders;
20. Manufacture of purification equipment for oil treatment, chemical, and beverage industries;
21. Manufacture of centrifugal machines (except for cream separators and dryers);
22. Manufacture of cooling towers for direct cooling using circulating water;
23. Manufacture of agricultural and forestry machinery;
24. Manufacture of metal working equipment;
25. Manufacture of other metal-processing machines;
26. Manufacture of metallurgical machines and equipment;
27. Manufacture of machinery for mining industry, underground mining, and construction;
28. Manufacture of equipment for production and processing of foodstuff, beverages, and tobacco products;
29. Manufacture of equipment for production of textile, sewn, fur, and leather products;
30. Manufacture of machinery for production of paper and cardboard;
31. Manufacture of equipment for processing of rubber, plastics, and other polymer materials;
32. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation.

## **G. SEZ "Khorgos Eastern Gates":**

1. Warehousing and auxiliary transport activity;
2. Production of foodstuff;
3. Production of leather and other relevant products;
4. Production of textile products;
5. Production of other nonmetal mineral products;
6. Production of chemical industry products;
7. Production of finished metal products, except for cars and equipment;
8. Manufacture of machines and equipment not included in other categories;
9. Construction of buildings for exhibitions, museums, storage and administrative buildings in accordance with the design and estimate documentation;
10. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation.

## **H. SEZ "Pavlodar":**

1. Production of chemical industry products;
2. Production of petrochemical products;
3. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation;
4. Metallurgical industry;

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5. Production of other nonmetal mineral products;
6. Production of finished metal products, except for cars and equipment;
7. Production of rubber and plastic products.

## **I. SEZ "Chemical Park Taraz":**

1. Production of chemical industry products;
2. Production of rubber and plastic products;
3. Production of other nonmetal mineral products;
4. Manufacture of machines and equipment for chemical production;
5. Construction and commissioning of facilities directly designated for performance of priority activities to the extent of design and estimate documentation.

## **J. SEZ "Astana – Technopolis":**

1. Production of other foodstuff;
2. Production of flour-milling industry products, starches, and starch products;
3. Production of pharmaceutical drugs;
4. Production of glass and glassware;
5. Production of abrasive products and other nonmetal mineral products;
6. Manufacture of other metal tanks, cylinders, and containers;
7. Production of other finished metal products;
8. Production of computers and peripheral equipment;
9. Production of radiation, electromedical, and electrotherapeutic equipment;
10. Production of electric motors, generators, and transformers, and power-distributing and regulating equipment;
11. Manufacture of electric lighting equipment;
12. Manufacture of electric wiring and electroconductive devices;
13. Manufacture of machines and equipment not included in other categories;
14. Manufacture of general-purpose machines;
15. Warehousing and auxiliary transport activity;
16. Production of software;
17. Computer programming, consultancy, and other auxiliary services;
18. Architectural, engineering survey, testing, and analysis activities;
19. Researches and developments;
20. Healthcare activities;
21. Other healthcare activities;
22. Construction and commissioning of infrastructure facilities and facilities directly designated for performance of activities specified in paragraphs 1-22 of this clause to the extent of design and estimate documentation.

## **K. SEZ “Turkistan”:**

1. Construction and commissioning of tourist accommodation facilities, resort and recreational facilities subject to satisfaction of the following conditions: the facilities being constructed and commissioned are not related to gambling business; and construction and commissioning are in compliance with the design and estimate documentation;
2. Construction and commissioning infrastructure facilities, administrative and residential complexes in accordance with the design and estimate documentation;
3. Construction and commissioning of hospitals, health centers, schools, kindergartens, museums, theaters, higher and secondary institutions, libraries, schoolchildren’s palaces, and sport complexes in accordance with the design and estimate documentation;
4. Construction and commissioning of production and processing facilities in accordance with the design and estimate documentation;
5. Production of building materials;
6. Production of other nonmetal mineral products;
7. Production of finished metal products.

## **L. SEZ “Qyzyljar”:**

1. Production and processing of food products;
2. Production of construction materials and furniture;
3. Production of electronics and electrical equipment;
4. Production of engineering products;
5. Construction of multidisciplinary hospitals;
6. Activities of referral hospitals and specialized hospitals.

## **ANNEX C**

### **List of priority activities in the area of information and communication technologies**

1. Development, deployment, maintenance, evolution, modification, and implementation of software and software solutions.
2. Creation, beta testing, and production operation, deployment, evolution, modification, and maintenance of information systems (except for information systems of government authorities).
3. Data processing operations (knowledge discovery in databases) using software.
4. Basic and applied research experimental development in the field of natural and technical science, research, and development design and experimental activities in the field of information and communications technologies, and implementation of results of such research and development.
5. Development, deployment, maintenance, evolution, modification, or development phases (research, design (constructing), engineering test, and production) of technologies, microelectronics, optoelectronics, and nano-electronics, microelectromechanics machines and systems, installation of print boards and implementation of results of such development.
6. Development, deployment, maintenance, evolution, modification, or development phases (research, design (constructing), testing, engineering test) of technologies, machines, and systems of robotic technologies, and implementation of results of such development.
7. Development, deployment, maintenance, evolution, modification (research, design (constructing), testing, engineering test) of technologies, radiolocation, radio navigation, radio communications, radio control, radio frequency identification machines and systems, and implementation of results of such development.
8. Development, deployment, maintenance, evolution and modification or development phases (research, design (constructing), prototyping, testing, engineering test), production of technology, equipment, and machinery in the field of information and communications technologies, telecommunications technologies, biometrics machines and systems, and implementation of results of such development.
9. Development, deployment, maintenance, evolution, modification, production, implementation, installation, debugging (all above works together or partly) of engineering, shelter information processing software, software and hardware in the field of information security, including soft hardware means and facilities of information security.
10. Development, evolution, modification, deployment, operation, and maintenance of software and/or hardware and software complex using cloud computing technologies.
11. Development, deployment, evolution, modification, maintenance of software and/or hardware and software complex based on or using blockchain technology.
12. Development, deployment, maintenance, evolution, modification and implementation of remotely piloted vehicle systems, and satellite navigation, mobile communications, and emergency call-for-transport field service systems and facilities.
13. Development, deployment, maintenance, evolution, modification or development phases (research, design (constructing), engineering test) of technologies, artificial intelligence machines and systems, and implementation of results of such development.
14. Activities on provision via of software and hardware functionalities of establishment of contact, making deals between sellers and buyers (provision of real-time online marketplace) using the software developed by a member of Astana Hub International IT and startup hub.
15. Development, maintenance, evolution, modification, deployment, implementation of concept of computing and communications network of physical objects embedded with technologies to communicate and interact with each other and/or the external environment (the Internet of Things (IoT)).

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16. Development, deployment, maintenance, evolution, modification of computer, mobile, online games (video games).
17. Activities on provision of education services in the field of information and communications technologies on the following: software architecture and administration, network systems architecture and administration, information systems design and development, architecture and design of the IoT solutions, development of software and hardware platforms-based solutions, development of operating systems, development of web applications, algorithms (artificial intelligence, cryptography, etc.), big data analytics and processing, development of mobile applications, security in the field of information and communications technologies, development of interactive 3D-applications, augmented and virtual reality applications, video games development, programming languages.
18. Development, deployment, maintenance, evolution, modification or development phases (research, design, engineering test) of augmented and virtual reality technologies, facilities, programs, and implementation of results of such development.
19. Services on provision of complex computational infrastructure for computing operations and data processing.