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Company formation in Kazakhstan

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Common form	LLP (limited liability partnership, TOO) [1]
Registry	State registration via the eGov portal (Ministry of Justice) [1]
Minimum capital	Nominal [1]
Directors	1 director [1]
Local director	Not required [1]
Corporate tax	20% [2]
VAT / sales tax	16% [2]
Typical timeline	Often 1–3 working days [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Kazakhstani tenge (KZT)

In short: To set up a company in Kazakhstan, most founders form an LLP, registered with the State registration via the eGov portal (Ministry of Justice). [1] Minimum capital: nominal. Corporate tax: 20%. Registration: often 1–3 working days (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 23 July 2026); company-law details summarise official guidance and can change. Confirm requirements with the State registration via the eGov portal (Ministry of Justice) before filing.

Most companies in **Kazakhstan** are a **limited liability partnership (TOO)**, registered online through the eGov portal. The Astana International Financial Centre (AIFC) offers an English-law-based alternative for some businesses. Kazakhstan's 2026 tax code raised VAT to 16%.

Business structures

Most founders in Kazakhstan form an LLP, registered with the State registration via the eGov portal (Ministry of Justice). [1] Other forms are listed below.

- **LLP** – the usual company form for private businesses

Requirements

Minimum share capital in Kazakhstan (2026): nominal. Directors required: 1 director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: nominal.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Kazakhstan.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Kazakhstan (2026): often 1–3 working days. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the State registration via the eGov portal (Ministry of Justice).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the State Revenue Committee.

Taxation

The corporate tax rate in Kazakhstan in 2026 is 20%. [2] Standard VAT or sales tax: 16%. [2]

Tax	Rate and notes
Corporate income tax	20%
VAT / indirect tax	16%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Kazakhstan: Companies file annual financial statements and tax returns with the State Revenue Committee, and keep their details up to date with the State registration via the eGov portal. [1]

Double tax treaties

Kazakhstan has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
15%	15%	15%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Kazakhstan lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Kazakhstan?

Typical registration time in Kazakhstan: often 1–3 working days (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Kazakhstan?

Minimum share capital in Kazakhstan: nominal (as of November 2026).

What is the corporate tax rate in Kazakhstan in 2026?

The corporate tax rate in Kazakhstan in 2026 is 20%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Kazakhstan?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Kazakhstan: not required.

What withholding tax applies to dividends paid from Kazakhstan?

Kazakhstan withholds 15% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- State registration via the eGov portal (Ministry of Justice)
- State Revenue Committee

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

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2. Official State Revenue Committee . Government of Kazakhstan. Accessed November 2026.
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