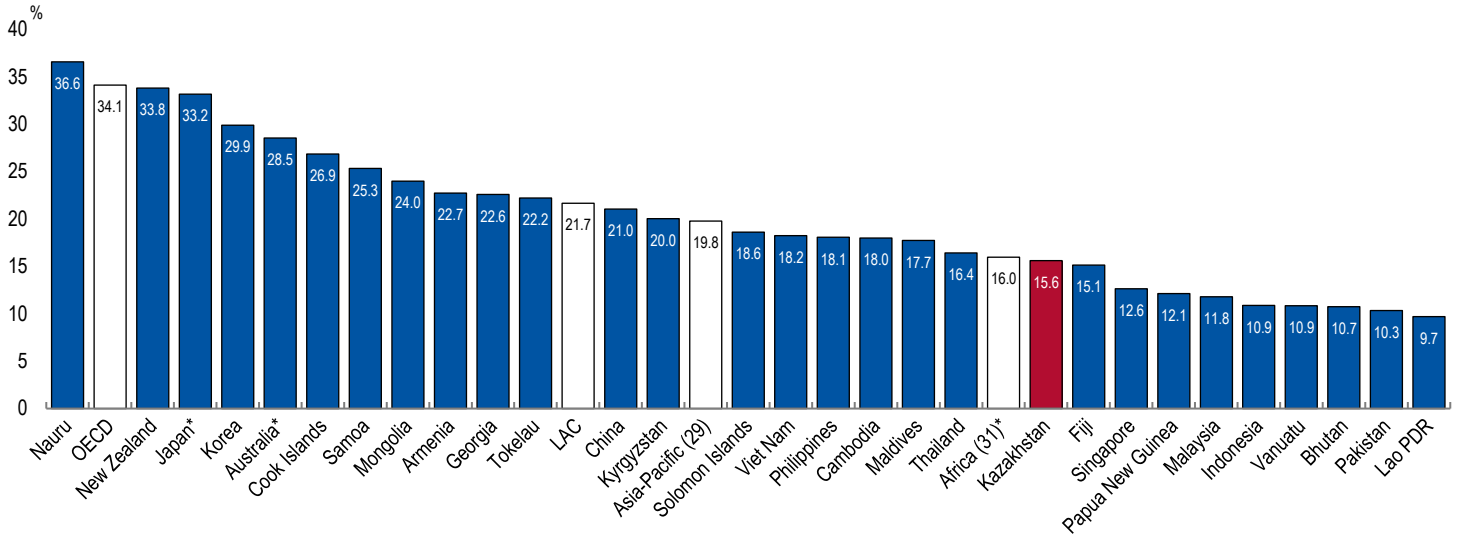


Revenue Statistics in Asia and the Pacific 2023 — Kazakhstan

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2021

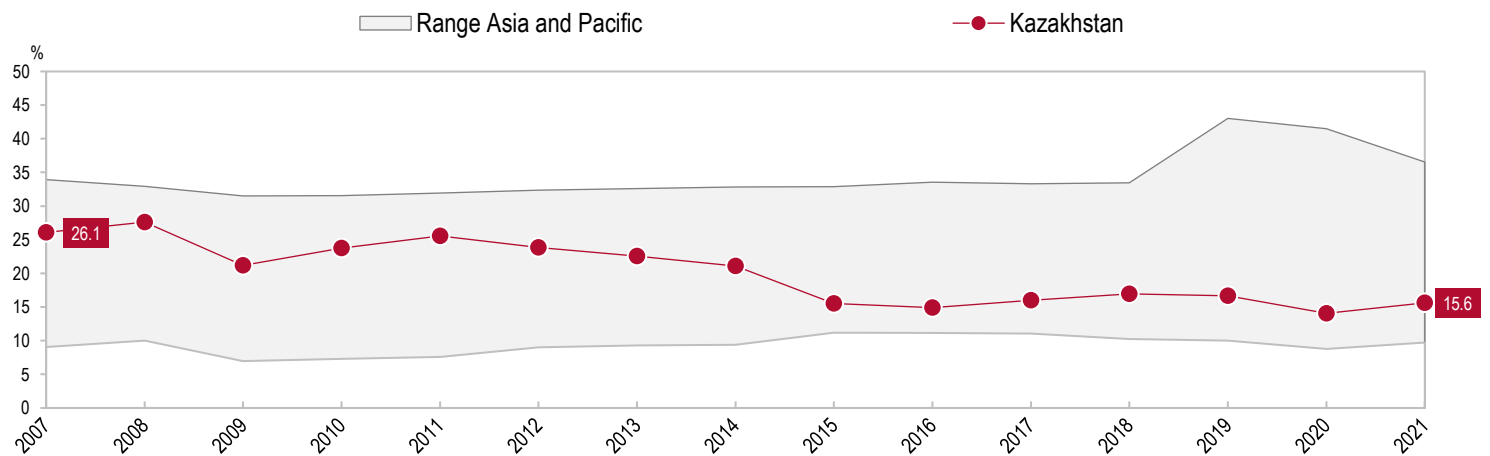
Kazakhstan's tax-to-GDP ratio was 15.6% in 2021, below the Asia and Pacific (29) average of 19.8% by 4.2 percentage points. It was also below the OECD average (34.1%) by 18.5 percentage points.



* Data for 2020 are shown for Australia, Japan and Africa (31) average as 2021 data are not available. Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic". LAC refers to the average for Latin America and the Caribbean.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Kazakhstan increased by 1.5 percentage points from 14.1% in 2020 to 15.6% in 2021. From 2007 to 2021, the tax-to-GDP ratio in Kazakhstan decreased by 10.5 percentage points from 26.1% to 15.6%. The highest tax-to-GDP ratio in this period was 27.6% in 2008, and the lowest 14.1% in 2020.



In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

Regional averages (OECD, LAC, Africa (31)) refer to the 2023 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2022 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa. oe.cd/global-rev-stats-database

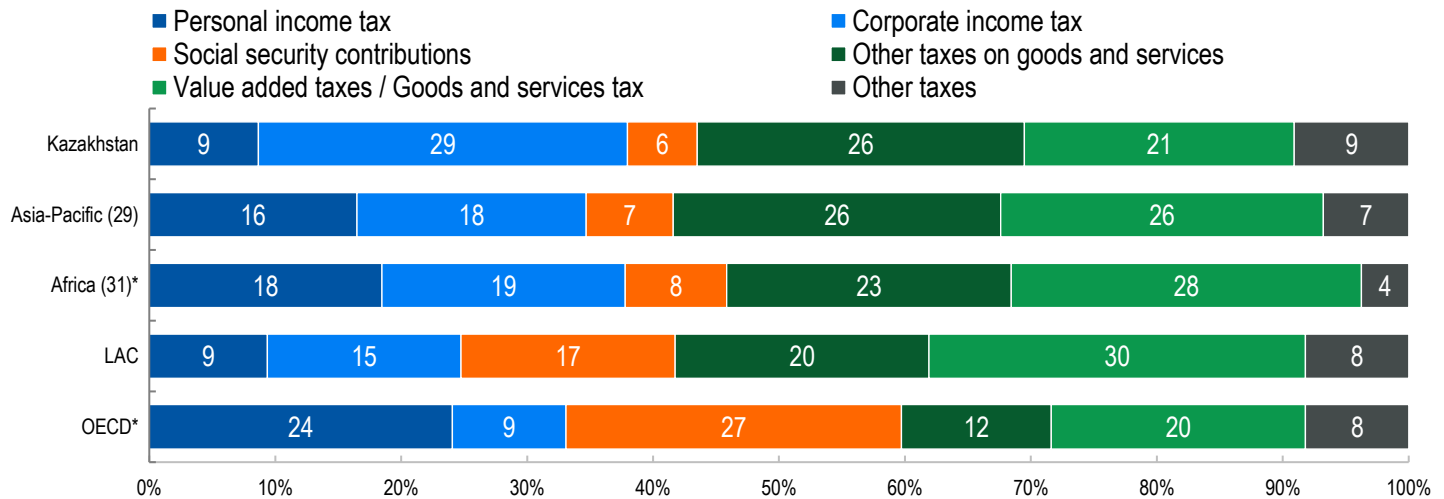


With financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom

Tax structures

Tax structure compared to the regional averages

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Kazakhstan in 2021 was derived from corporate income tax (29.3%). The second-highest share of tax revenues in 2021 was derived from other taxes on goods and services (26.0%).



Other taxes may include income taxes unallocable to PIT or CIT.

* Data for 2020 are used for the Africa (31) average and OECD average as 2021 data are not available.

Summary of the tax structure in Kazakhstan

	Tax revenues in local currency Kazakhstani Tenge, Millions			Tax structure in Kazakhstan % of GDP		
	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains	3 500 145	4 971 175	+1 471 030	5.0	5.9	+0.9
of which						
Personal income, profits and gains	929 588	1 134 136	+204 547	1.3	1.4	+0.1
Corporate income and gains	2 570 557	3 837 039	+1 266 482	3.6	4.6	+1.0
Social security contributions	526 657	726 163	+199 506	0.7	0.9	+0.2
Taxes on goods and services	4 868 250	6 207 711	+1 339 461	6.9	7.4	+0.5
of which						
Value added taxes / Goods and services tax	2 532 524	2 807 691	+275 167	3.6	3.3	-0.3
Taxes on specific goods and services	2 166 406	3 187 562	+1 021 156	3.1	3.8	+0.7
of which						
Excises	432 653	468 483	+35 829	0.6	0.6	0.0
Customs and import duties	344 453	434 881	+90 427	0.5	0.5	0.0
Other taxes	1 039 253	1 189 073	+149 820	1.5	1.4	-0.1
TOTAL	9 934 305	13 094 122	+3 159 817	14.1	15.6	+1.5

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions and taxes on goods and services. It includes taxes on payroll and workforce, taxes on property and other taxes (as defined in the OECD Interpretative Guide).

For further information, please see: oe.cd/revenue-statistics-in-asia-and-pacific



With financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom