

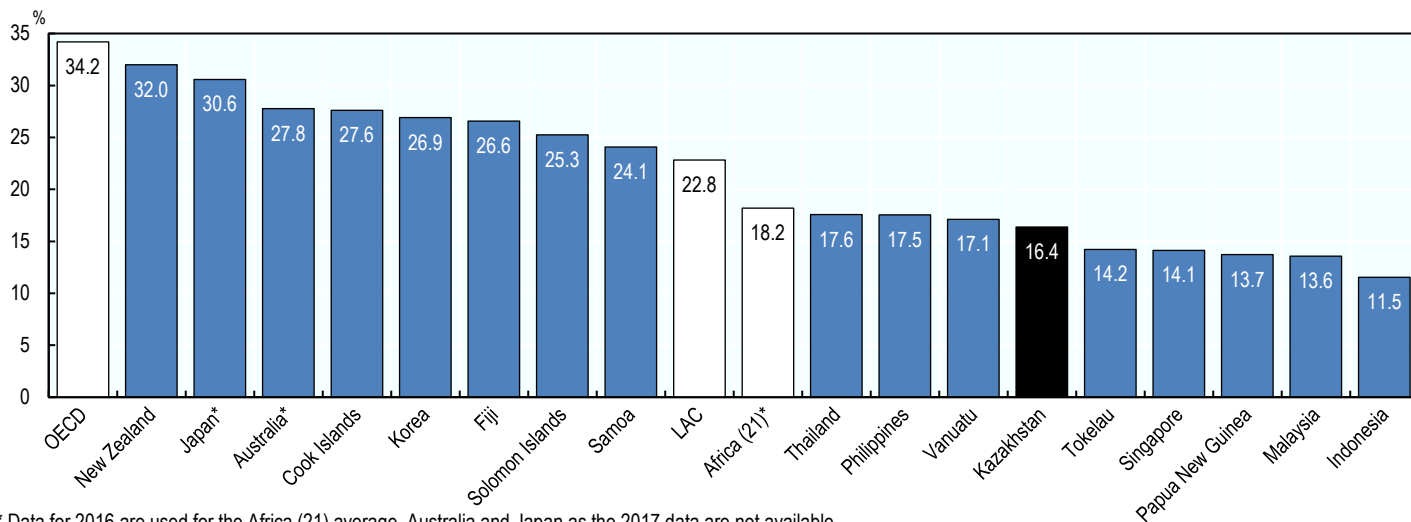


Revenue Statistics in Asian and Pacific Economies 2019 — Kazakhstan

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2017

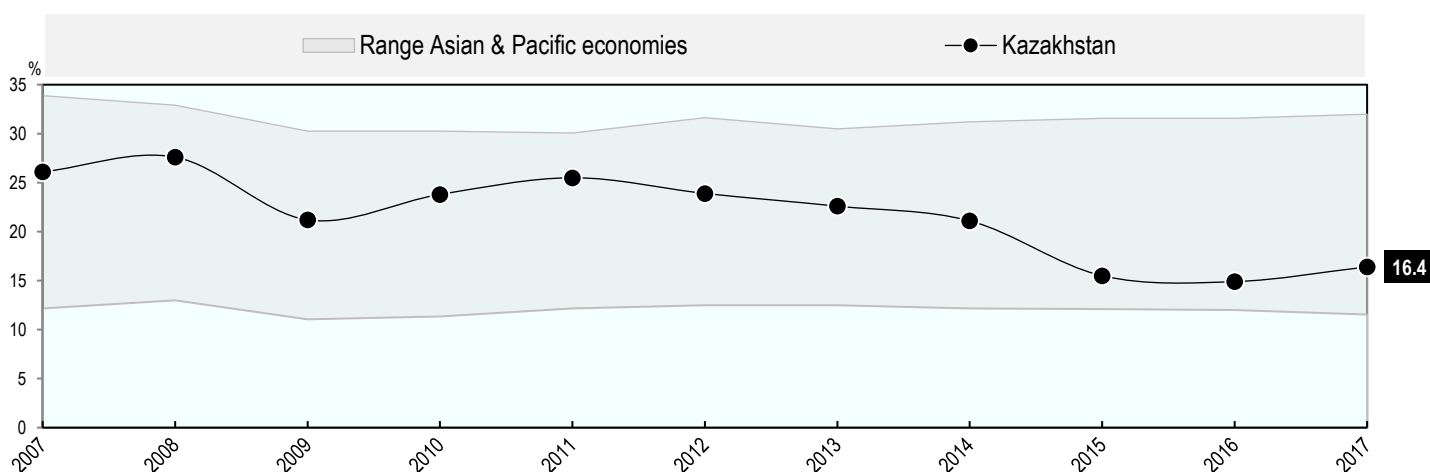
Kazakhstan's tax-to-GDP ratio was 16.4% in 2017, below the OECD average (34.2%) by 17.8 percentage points, and also below the LAC and Africa (21)* averages (22.8% and 18.2%, respectively).



* Data for 2016 are used for the Africa (21) average, Australia and Japan as the 2017 data are not available.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Kazakhstan increased by 1.5 percentage points from 14.9% in 2016 to 16.4% in 2017. From 2007 to 2017, the tax-to-GDP ratio in Kazakhstan decreased by 9.7 percentage points from 26.1% to 16.4%. The highest tax-to-GDP ratio in this period was 27.6% in 2008, and the lowest 14.9% in 2016.



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>

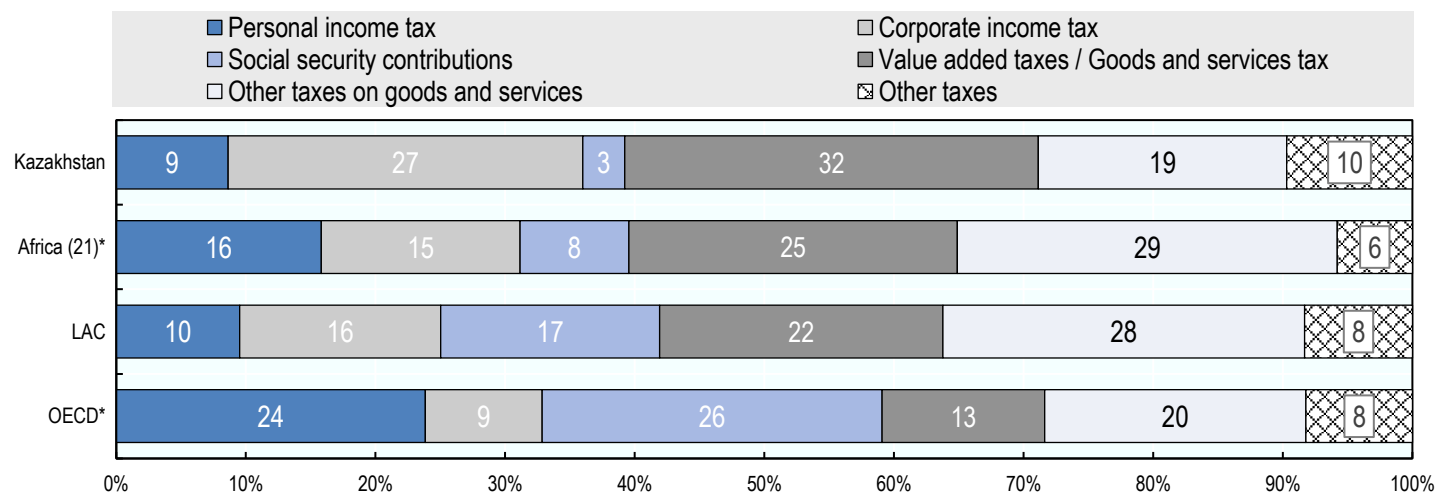
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



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 2017 was derived from value added taxes / goods and services tax (31.9%). The second-highest share of tax revenues in 2017 was derived from corporate income tax (27.4%).



* Data for 2016 are used for the Africa (21) and OECD average as the 2017 data are not available. All figures within the chart are rounded.

Summary of the tax structure in Kazakhstan

	Tax Revenues in national currency			Tax structure in Kazakhstan		
	Kazakhstani Tenge, Millions			% in GDP		
	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains	3 128 907	2 610 413	+ 518 494	5.9	5.6	+ 0.3
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	750 212	691 778	+ 58 434	1.4	1.5	- 0.1
Corporate income and gains	2 378 695	1 918 635	+ 460 060	4.5	4.1	+ 0.4
Social security contributions	280 537	264 710	+ 15 827	0.5	0.6	- 0.0
Taxes on goods and services	4 437 419	3 372 218	+1 065 201	8.4	7.2	+ 1.2
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	1 664 699	1 495 682	+ 169 017	3.1	3.2	- 0.0
Taxes on specific goods and services	2 620 458	1 742 455	+ 878 003	4.9	3.7	+ 1.2
<i>of which</i>	-	-	-	-	-	-
Excises	255 994	205 231	+ 50 763	0.5	0.4	+ 0.0
Customs and import duties	296 905	266 484	+ 30 421	0.6	0.6	- 0.0
Other taxes	843 815	758 712	+ 85 103	1.6	1.6	- 0.0
TOTAL	8 690 678	7 006 053	+1 684 625	16.4	14.9	+ 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