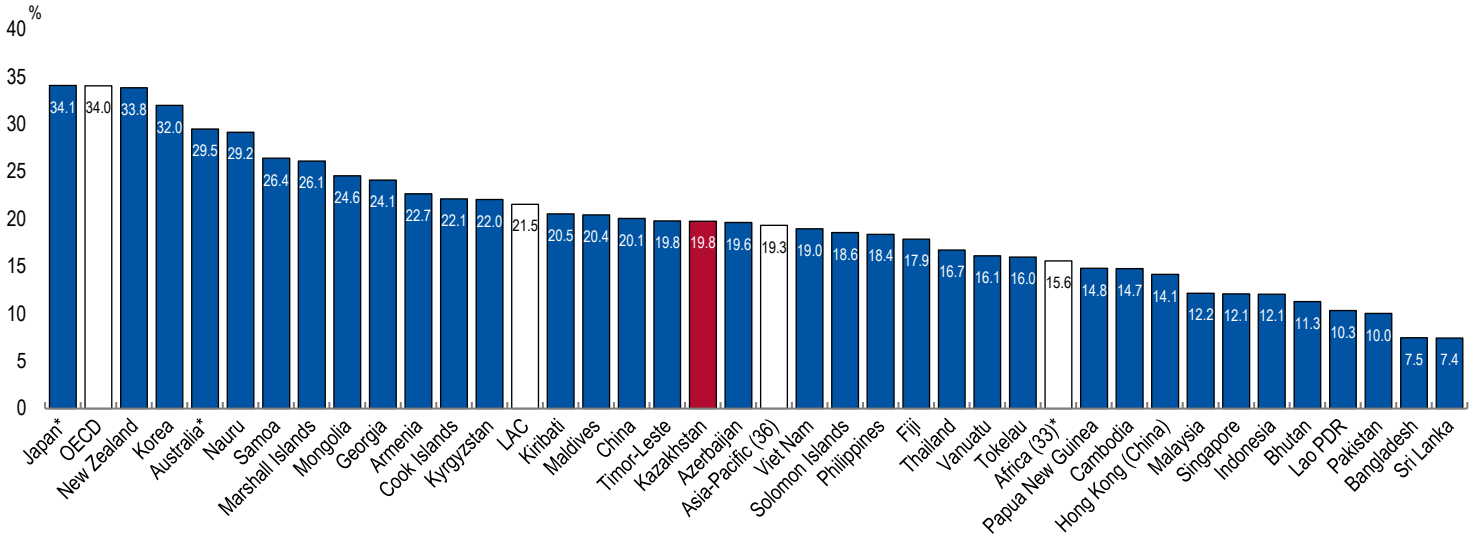


Revenue Statistics in Asia and the Pacific 2024 — Kazakhstan

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2022

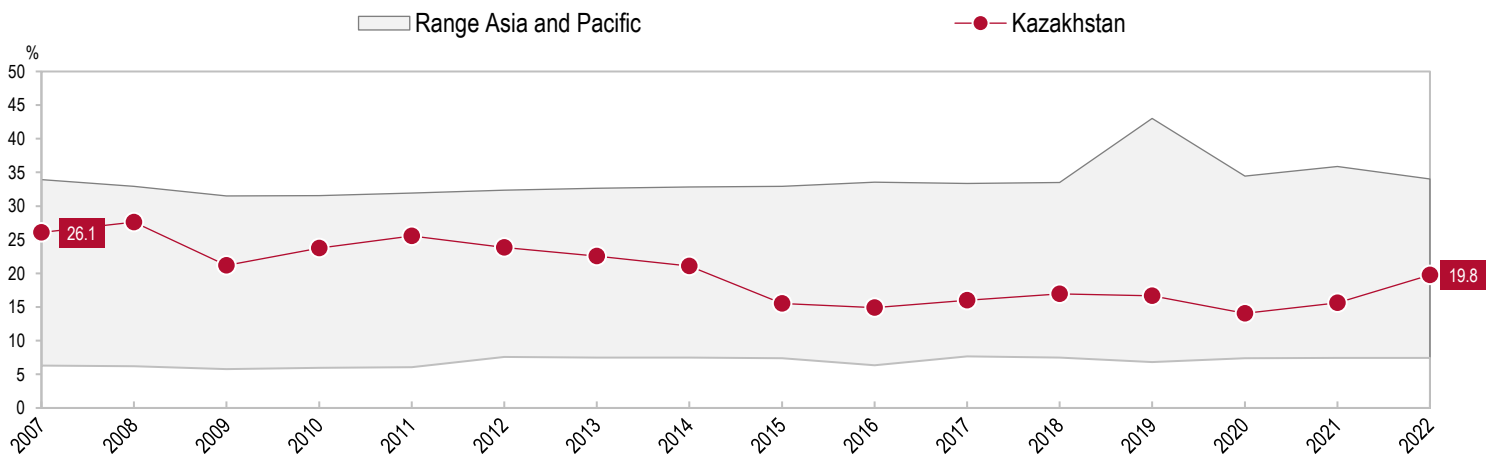
Kazakhstan's tax-to-GDP ratio was 19.8% in 2022, slightly above the Asia and Pacific (36) average of 19.3% by 0.4 percentage points. It was below the OECD average (34.0%) by 14.3 percentage points.



* Data for 2021 are shown for Australia, Japan and Africa (33) average as 2022 data are not available. Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China" and "Kyrgyzstan" as "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 4.2 percentage points from 15.6% in 2021 to 19.8% in 2022. From 2007 to 2022, the tax-to-GDP ratio in Kazakhstan decreased by 6.3 percentage points from 26.1% to 19.8%. 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 (33)) refer to the 2024 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2023 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](https://www.oecd.org/global-rev-stats-database)

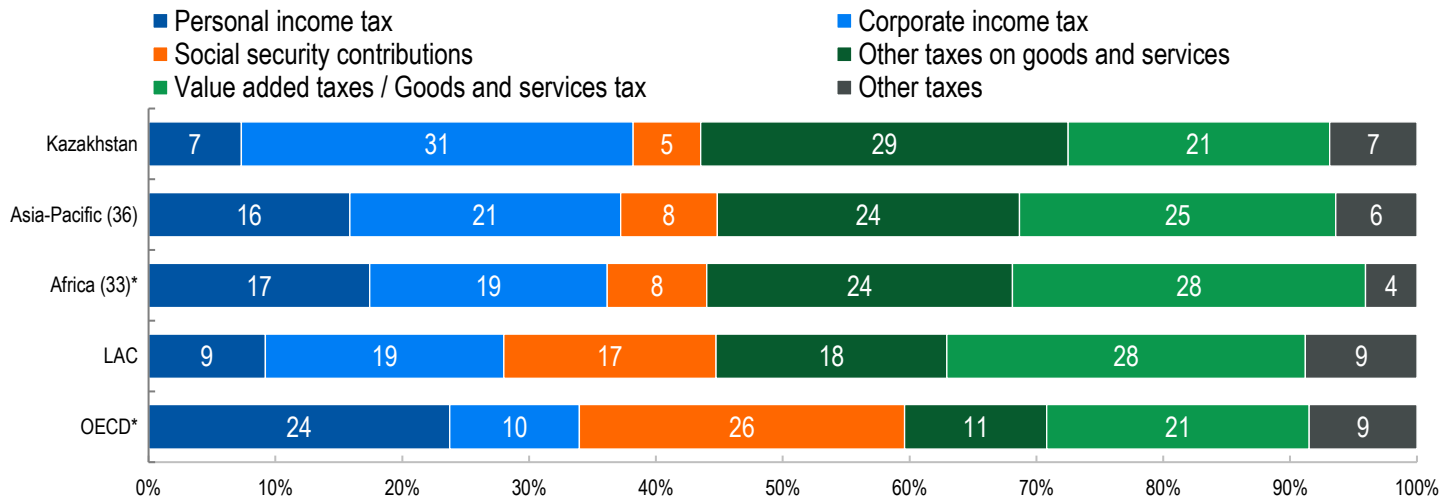


With financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom

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 2022 was derived from corporate income tax (30.9%). The second-highest share of tax revenues in 2022 was derived from other taxes on goods and services (29.0%).



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

* Data for 2021 are used for the Africa (33) average and OECD average as 2022 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		
	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains	4 971 175	7 831 381	+2 860 206	5.9	7.5	+ 1.6
<i>of which</i>						
Personal income, profits and gains	1 134 136	1 499 712	+ 365 577	1.4	1.4	0.0
Corporate income and gains	3 837 039	6 331 669	+2 494 629	4.6	6.1	+ 1.5
Social security contributions	726 163	1 089 211	+ 363 048	0.9	1.0	+ 0.1
Taxes on goods and services	6 207 711	10 167 541	+3 959 830	7.4	9.8	+ 2.4
<i>of which</i>						
Value added taxes / Goods and services tax	2 807 691	4 226 359	+1 418 668	3.3	4.1	+ 0.8
Taxes on specific goods and services	3 187 562	5 725 463	+2 537 901	3.8	5.5	+ 1.7
<i>of which</i>						
Excises	468 483	759 539	+ 291 056	0.6	0.7	+ 0.1
Customs and import duties	434 881	367 284	- 67 596	0.5	0.4	- 0.1
Other taxes	1 189 073	1 410 184	+ 221 111	1.4	1.5	+ 0.1
TOTAL	13 094 122	20 498 317	+7 404 195	15.6	19.8	+ 4.2

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