

# Astana Hub International Technopark – Residency and Tax Conditions

## What is Astana Hub?

Astana Hub is an international technopark for IT start-ups, established to foster the development of innovative technologies in Kazakhstan. Its aim is to create a favourable environment for tech companies, offering:

- ♦ government support,
- ♦ access to investment and acceleration programmes,
- ♦ educational initiatives,
- ♦ simplified migration procedures for foreign specialists,
- ♦ consultancy, infrastructure, and informational support,
- ♦ preferential tax treatment.

Similar technoparks exist in other countries, such as the Belarus Hi-Tech Park (HTP), IT Park Uzbekistan, and others.

## Legal Regulation

The activities of Astana Hub are governed by:

- ♦ the Law of the Republic of Kazakhstan “On Informatization”;
- ♦ the Astana Hub Charter;
- ♦ the Rules of the international technopark’s operations;
- ♦ the List of priority areas of activity;
- ♦ Astana Hub’s internal regulations and policies.

## Key Requirements for Obtaining Resident Status

### 1. Legal Entity Registered in Kazakhstan

Only companies incorporated under Kazakhstani law (e.g. as LLPs) are eligible for residency. Foreign companies must register a subsidiary in Kazakhstan.

### 2. Registered Address

A company may be registered in any region of Kazakhstan—there are no territorial restrictions. Employees may be foreign nationals and work remotely, without the obligation to reside within the Republic of Kazakhstan.

### 3. Scope of Activity

To qualify for residency, a company must operate in one or more of the designated priority areas, including:

- ♦ development, implementation, and commercialisation of software;
- ♦ creation and maintenance of information systems;
- ♦ data processing and AI-based solution development;
- ♦ R&D in ICT, electronics, robotics, and radio communications;
- ♦ development of cybersecurity, cloud, blockchain, and IoT solutions;
- ♦ creation of software and hardware for unmanned and satellite control;
- ♦ development of games, AR/VR applications;
- ♦ provision of online trading platforms and related IT services;
- ♦ IT education across a broad range of technical disciplines;
- ♦ other IT services and technologies listed in the approved scope.

The full list is available in the official document at: <https://adilet.zan.kz/rus/docs/Z1500000418>

Generating income from non-IT activities is not permitted. If a company previously operated in a different field, it must fully cease those activities upon acquiring resident status. During residency, company activities are monitored by Astana Hub. If violations are found, the company may be stripped of its residency.

### 4. No Outstanding Tax Liabilities

A resident must not have any tax arrears. This is a prerequisite for eligibility for tax benefits—participation must begin with a “clean slate.”

### 5. Business Plan

Applicants must submit a comprehensive business plan outlining:

- ♦ project goals and development stages;
- ♦ product strategy;
- ♦ target audience;
- ♦ revenue and expenditure forecasts, etc.

The business plan is reviewed by Astana Hub’s expert committee and is a key decision-making criterion.

## Tax Incentives

The main advantage and key attraction for companies joining Astana Hub is the special tax regime granted to its residents. This regime is a major driver for IT company growth and development within the technopark.

Applicable tax rates under this regime include:

- ♦ Corporate income tax – 0%;
- ♦ VAT on sale of goods, works, and services – 0%;
- ♦ VAT on imports (for items on the approved list) – 0%;
- ♦ VAT on services purchased from non-residents – 0%;
- ♦ Personal income tax on resident employees – 0%;
- ♦ Dividend tax for non-residents – 5%;
- ♦ Social tax for foreign employees – 0%.

This tax regime allows companies to significantly reduce their tax burden and redirect resources toward product development, business scaling, and hiring skilled professionals.

## Resident Obligations

Alongside these benefits, Astana Hub residents must also fulfil certain obligations. These are not overly burdensome but are part of the participation framework designed to support the ecosystem.

In particular, residents are required to:

- ♦ submit quarterly reports on their activities within Astana Hub,
- ♦ take part in mentorship initiatives, including guidance and experience sharing with younger teams,
- ♦ pay a quarterly contribution amounting to 1% of income earned from activities within the priority areas.

If you have any further questions about joining Astana Hub, the legal team at REVERA Kazakhstan is available to assist you:  
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