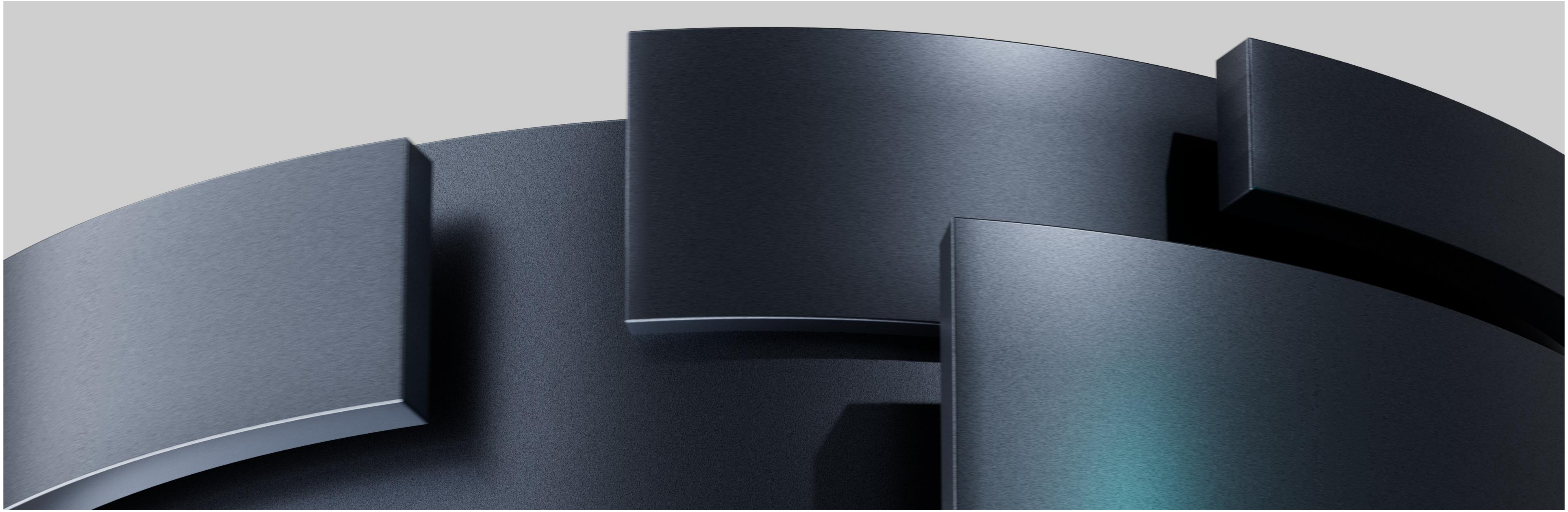

AIFC

# Astana International Financial Centre

aifc.kz

# WHAT IS AIFC

Astana International Financial Centre is an independent jurisdiction where investors and businesses meet emerging opportunities of Kazakhstan and Central Asia in a transparent and sustainable environment backed by the principles of English Common Law.

# Leading IFC in the region

The AIFC holds a strategic position, providing access to the rapidly growing CIS market

Astana is the highest ranked city in the region (GFCI 39 as of March 2026)


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## AIFC Advantages

A modern and dynamic centre for finance, offering a comprehensive range of opportunities for business seeking to establish themselves in the emerging business landscape of the region.

- English Common Law Jurisdiction
- World-Class Regulatory Standards
- Independent Judicial System
- Emerging Capital Market
- Special Tax and Currency Regime
- Simplified Labour and Visa Regime

# AIFC Jurisdiction

AIFC provides a cutting-edge legal framework based on the principles, norms, and precedents of the world-renowned law of England and Wales and the highest standards of the world's leading financial centers

## Internationally familiar legal framework

- Employment
- Corporate Regulation
- AML & FATF
- Contracts
- Data Protection
- Insolvency

## Flexibility of corporate regulation

## Variety of legal forms

- Private/Public companies
- Investment companies
- Foundations
- Partnerships SPCs
- Non-profit org. etc.

## AIFC Court’s exclusive jurisdiction over disputes

# Court

## AIFC Court and International Arbitration Centre

Legally separate and independent from Kazakhstan's judicial system. It provides a common law court system that operates to the highest international standards to resolve civil and commercial disputes

AIFC

Independent judges

Enforcement Mechanisms

280+
Judgements and Orders

10
Judges

5100+
Arbitration and Mediation cases

80+
International Arbitrators

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## Access to capital

A hub for financial activities and investments in the region, enabling businesses to connect with global markets and access funding from a diverse range of sources

### Trusted and liquid capital markets

Astana International Exchange offers businesses and investors innovative services and products

### Support in investors outreach

A gateway for top-tier investment projects to connect with strategic investors for successful funding opportunities

### Variety of financial instruments

Banks
Asset Management firms

Investment companies
Crowdfunding platforms

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ASTANA INTERNATIONAL EXCHANGE

## Astana International Exchange

Fosters reliable and liquid capital markets in Central Asia and beyond, by offering cutting-edge solutions and services that cater to the needs of both companies and investors

## Product Pipeline

1. **Equity**

   (IPO/ SPO, Pre-IPO, Regional Equity Market Segment, Junior Mining segment, "Belt & Road" segment)

2. **Debt**

   (public bonds, private placements, Islamic bonds, green bonds)

3. **Structured products**

   (ETF, ETN)

**390+**

listings

**2,3 mln**

investor accounts

**$5+ bn**

Trading turnover

(2023- H1 2026)

## Special tax regime

The residents of AIFC can benefit from a distinctive and favorable tax regime

| | KZ | AIFC | |
|---|---|---|---|
| | | **Authorised companies** | **Non-Authorised companies** |
| CIT | 20% | 0% | 20% |
| VAT | 16% | 0% | 16% |
| WHT on dividends and CGT | 5-15% | 0% | 0% |

## Business activities

AIFC offers an exceptional environment and a dynamic ecosystem that caters to business of all kinds, with remarkable growth potential

**2000+**
Financial companies

**130+**
Authorised consulting firms

### Financial Business

- Asset & Fund management
Wealth management Banking
- Insurance
- Custody
- Brokerage
and much more

### Non-financial business

All AIFC participants can enjoy favorable conditions and leverage the full benefits of the AIFC law

### Professional Services

- Legal services
- Audit services
- Taxation
- Accounting
- Business consulting
- Shari'ah consulting
- Credit rating

# Financial Business

## 10 licence categories regulated by the Astana Financial Services Authority (AFSA)

### Asset Management

- Managing Investments
- Managing a Collective Investment Scheme
- Providing Fund Administration
- Advising on Investments
- Arranging Deals in Investments

### Banking

- Accepting Deposits
- Providing Credit
- Advising on a Credit Facility
- Arranging a Credit Facility
- Opening and Operating Bank Accounts

### Brokerage

- Dealing in Investments as Principal
- Dealing in Investments as Agent

### Custody

- Providing Custody
- Arranging Custody

### Other regulated activities

- Operating a Representative Office
- Operation of a Payment System
- Providing Money Services

### Insurance

- Effecting Contracts of Insurance
- Carrying on Contracts of Insurance
- Insurance Intermediation
- Insurance Management

### Islamic Finance

- Islamic Banking Business
- Providing Islamic Financing
- Takaful Business
- Managing a Restricted Profit Sharing Investment Account

### Market Activities

- Operating an Exchange
- Operating a Clearing House
- Operating a Loan Crowdfunding Platform
- Operating an Investment Crowdfunding Platform

### Trading Platforms

- Operating a Multilateral Trading Facility
- Operating an Organised Trading Facility
- Operating a Digital Asset Trading Facility

### Trust

- Providing Trust Services
- Acting as the Trustee of a Fund

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# Alternative sources of funding

The AIFC offers an advanced framework for alternative and innovative financing, which is unique to the region.

### Green Finance (ESG)

sustainable finance instruments, including green bonds, carbon markets, and ESG solutions.

### Islamic Finance

Shariah-compliant financial instruments, including sukuk and Islamic investment products.

### FinTech & Digital Assets

comprehensive framework supporting the development of fintech companies, digital assets, and innovative financial instruments.

### Creative Economy

support for the creative industries and commercialisation of intellectual property.

### Insurance & Reinsurance

full regulatory environment for insurance, reinsurance, captive, and Islamic (Takaful) organisations, based on English common law and created in accordance with key IAIS standards.

### Aviation Hub

financing and leasing of aircraft, and development of the aviation ecosystem.

### Junior Mining

access to financing for early-stage exploration and mining projects.

## Compliance with global standards

AIFC is committed to world standards in tax transparency, as well as combating money laundering and the financing of terrorism

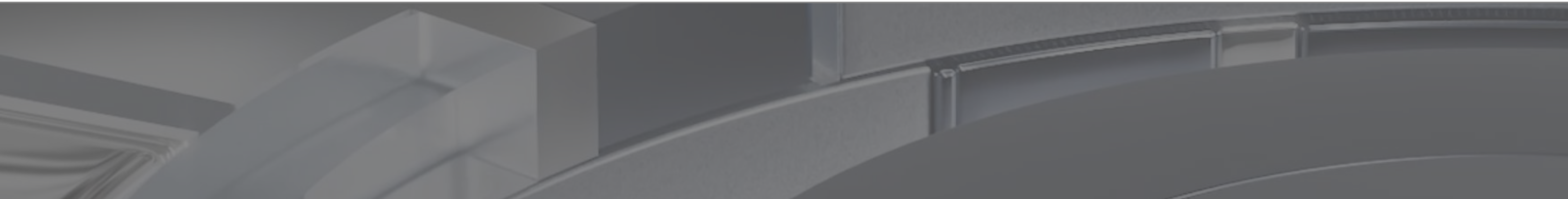
The Eurasian Group on Combating Money Laundering and Financing of Terrorism (EAG)
www.eurasiangroup.org
EAG

In July 2023 AIFC has passed the EAG Mutual Evaluation for compliance with the FATF international standards

In October 2025 AIFC has been recognised as one of the world's leading jurisdictions in implementing international standards for the regulation of crypto and digital assets developed by the IOSCO

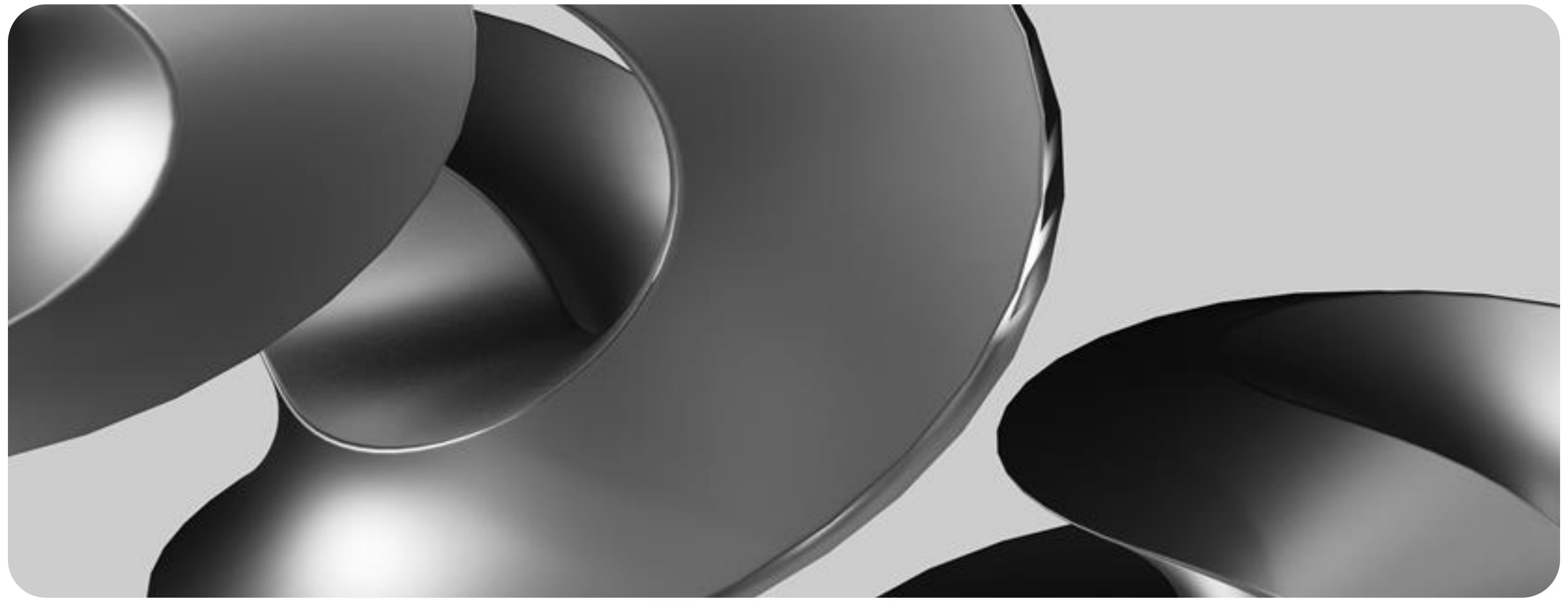
OECD

In July 2022 AIFC was confirmed to be compliant with global standards of tax transparency (OECD BEPS)



# Comfortable Environment for Foreign Individuals

Welcoming and supportive environment for international AIFC participants



## AIFC Expat Centre

One-stop-shop providing comprehensive support throughout the relocation process and settlement in Kazakhstan

## AIFC Investment Tax Residence Programme

Unique opportunity to obtain long-term visa to Kazakhstan and enjoy favorable tax residency terms

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If you're interested in exploring opportunities for your business in the AIFC, please contact our team

Discover More About Us

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aifc-business

www.aifc.kz