



Handbook

AIFC INVESTMENT TAX RESIDENCY PROGRAMME

Invest in one of the most competitive
economies in Central Asia

PROGRAMME OVERVIEW



■ What is an AIFC Investment Tax Residence Programme (ITRP)?

ITRP introduces a pioneering investment migration initiative, providing foreign investors with an exclusive opportunity to acquire long-term investor visas or temporary residence permits, along with the option to obtain tax residency in Kazakhstan through streamlined processes.



PROGRAMME BENEFITS

■ What opportunities can ITRP provide to investors?



multi-entry visa for the investor and his/her immediate family for up to 5 years



favorable terms for obtaining tax residency - “90-days residency rule” for tax residency certificate



tax exemptions on foreign income and investments in the programme



exemption from payment of taxes on income under the requirements for controlled foreign companies

ELIGIBILITY AND REQUIREMENTS

■ What are the prerequisites for joining the ITRP?

01. The candidate must be at least 18 years old
02. The candidate should not have held Kazakhstani citizenship for a period of less than 20 years
03. The candidate must not have maintained tax residency in Kazakhstan for a minimum of 20 years
04. The candidate is required to commit a minimum of \$60,000 to the designated investment instruments



Available investment instruments:

- securities listed on [Astana International Exchange](#)
- shares in AIFC Funds (under development)
- AIFC Legal entity share capital (under development)

APPLICATION PROCESS

■ Follow these steps to become an AIFC Investment Resident and enjoy all the benefits of the ITRP:



Choose an Authorized Agent and complete the online application process



Pay the required application processing fee



Successfully pass a due diligence check



Invest a minimum amount of \$60,000 in approved investment instrument(s)



Attain AIFC Investment Residency status



APPLICATION PROCESS

■ Follow these steps to become an AIFC Investment Resident and enjoy all the benefits of the ITRP:



Upon meeting the investment requirements, obtain an investor visa or temporary residence permit issued by the authorised state body



Reside in Kazakhstan for a period of 90 days to become eligible to apply for a Tax Residency Certificate



Pay the annual fee (7,000 MCI) to the state budget for the issuance of the Tax Residency Certificate



Once you are granted the Tax Residency Certificate, you will become a Tax Resident and be entitled to enjoy all the benefits offered by the ITRP



Processing time – 3 months

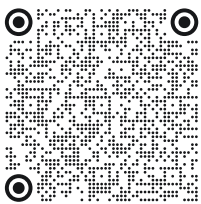


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