

Appendix 1
to the Decree of the Government of the
Republic of Kazakhstan
dated " " 2020
No

**The List of activities for the application of '0' coefficient
to the rates of Social tax, Personal income tax withheld at the source of payment, Obligatory
pension charges, Social assessments, charges and contributions to Obligatory social medical
insurance by micro, small or medium businesses and persons engaged in private practice**

No	CCEA	Type of activity
1	2	3
1.	45.11.2	Retail trade in cars and light motor vehicles in trade facilities with a sales area of less than 2,000 sq.m.
2.	45.11.3	Retail trade in cars and light motor vehicles in trade facilities with a sales area of more than 2,000 sq.m. (2,000 sq.m and above)
3.	45.20	Maintenance and repair of cars
4.	45.32.1	Retail trade in automotive parts, assemblies and accessories in trade facilities with a sales area of less than 2,000 sq.m.
5.	45.32.2	Retail trade in automotive parts, assemblies and accessories in trade facilities with a sales area of more than 2,000 sq.m. (2,000 sq.m. and above)
6.	47	Retail trade, except for trade in cars and motorcycles (excluding pharmacies and retail trade in foodstuffs, beverages and tobacco items)
7.	49.4	Activity of freight road transport and provision of relocation services
8.	51.10	Activity of air passenger transport
9.	52.23.2	Activity of airports
10.	55.10	Provision of services by hotels and similar living spaces
11.	56.10	Activity of restaurants and provision of food delivery services

12.	58.2	Issuance of software
13.	59.14	Activities related to motion picture demonstration
14.	62.01	Activity in the sphere of computer programming
15.	68.20	Lease and management of own or rented real estate (distribution networks and stationary trade facilities, lease and management of own real estate, provision of commercial premises for rent (shopping and entertainment centers, trade facilities), with the exception of pharmacies and retail trade in foodstuffs, beverages and tobacco items)
16.	69.10	Activities in the field of jurisprudence (legal advisers, private practitioners: notaries, lawyers, private enforcement agents, mediators, in particular, in the absence of employees in respect of the occurred obligations in their own favour)
17.	70.22	Consulting on issues related to commercial activity and other management consultancy
18.	71.20.1	Activities of sanitary and epidemiological organizations
19.	79.1	Activities of travel agencies and operators
20.	85.10	Preschool education (private preschool (primary) education)
21.	85.20	Primary education (private schools, except for international ones)
22.	85.30	Secondary education (private schools, except for international ones)
23.	86.10	Activities of hospital organizations (private organizations)
24.	86.10.3	Activities of sanatorium organizations
25.	86.2	Activities in the field of medical practice and dentistry (private organizations)
26.	90.04	Activities of concert and theatre halls
27.	93.13	Activities of fitness clubs
28.	96.01	Laundry and dry cleaning of textile and fur items
29.	96.02	Provision of services by hairdressing and beauty salons
