

Appendix 2  
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 large-scale business entities**

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.	45.20.1	Maintenance and repair of cars, except for those carried out by roadside service stations
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 (large distribution networks and stationary retail outlets, other retail trade in non-specialized stores which are trade facilities, with a sales area of more than 2,000 sq.m., with the exception of pharmacies and retail trade in foodstuffs, beverages and tobacco items)
7.	51.10	Activity of air passenger transport
8.	55.10	Provision of services by hotels and similar living spaces

9.	56.10	Activity of restaurants and provision of food delivery services
10.	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)

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