

On the definition of activities in the field of catering for the purposes of applying a special tax regime of retail tax

Unofficial translation

Decree of the Government of the Republic of Kazakhstan dated February 2, 2021 N 30.

Unofficial translation

Footnote. The title - in the wording of the resolution of the Government of the Republic of Kazakhstan dated 17.11.2022 No. 912 (shall enter into force from 01.01.2023).

In accordance with subparagraph 2) of paragraph 1 of Article 696-1 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code) "The Government of the Republic of Kazakhstan hereby **RESOLVED as follows:**

Footnote. The preamble - in the wording of the resolution of the Government of the Republic of Kazakhstan dated 17.11.2022 No. 912 (shall enter into force from 01.01.2023).

1. Determine the types of activities in the field of catering for the purposes of applying a special tax regime of retail tax in accordance with the Annex to this resolution.

Footnote. Paragraph 1 - in the wording of the resolution of the Government of the Republic of Kazakhstan dated 17.11.2022 No. 912 (shall enter into force from 01.01.2023).

2. This decree enters into force on January 1, 2021, is valid until January 1, 2023 and is subject to official publication.

*Prime-Minister of the
Republic of Kazakhstan*

A. Mamin

Appendix
to the decree of the Government
of the Republic of Kazakhstan
dated February 2, 2021 № 30

Types of activities in the field of catering for the purposes of applying a special tax regime of retail tax

Footnote. Types of activities - in the wording of the resolution of the Government of the Republic of Kazakhstan dated 17.11.2022 No. 912 (shall enter into force from 01.01.2023).

№ r/n	GCEA	Types of activity
1.	55.10.1*	Provision of services by hotels with restaurants, except for hotels located on the roadside
2.	55.10.3*	Provision of hotel services with restaurants for official events
3.	56.10.1	Restaurants and food delivery services except roadside facilities

4.	56.10.2	Restaurant operations and provision of food delivery services by roadside facilities
5.	56.21.0	Delivery of ready-to-order food and other nutrition activities
6.	56.29.1	Other types of catering outside settlements
7.	56.29.2	Other types of catering in passenger trains
8.	56.29.9	Other nutrition activities not included in other groupings

* except for hotel services (hotel services)