



**On approval of the Rules for supporting social entrepreneurship development initiatives by state agencies, national holdings, national development institutions and other organizations**

*Invalidated Unofficial translation*

Resolution of the Government of the Republic of Kazakhstan dated November 9, 2021 No. 795. Abolished by the Decree of the Government of the Republic of Kazakhstan dated July 17, 2023 No. 603

Unofficial translation

**Footnote. Abolished by the Decree of the Government of the Republic of Kazakhstan dated July 17, 2023 No. 603 (effective after ten calendar days after the date of its first official publication).**

In accordance with Article 20 of the Entrepreneur Code of the Republic of Kazakhstan, 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 26.10.2022 No. 850 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

1. To approve the attached Rules for supporting social entrepreneurship development initiatives by state agencies, national holdings, national development institutions and other organizations (hereinafter referred to as the Rules).

2. This Resolution shall come into effect ten calendar days after the day of its first official publication, except for paragraphs 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 of the Rules, which shall come into effect on January 1, 2022.

*Prime Minister  
of the Republic of Kazakhstan*

*A. Mamin*

Approved  
by the Resolution of the  
Government of the  
Republic of Kazakhstan  
dated November 9, 2021 No. 795

**The Rules for supporting social entrepreneurship development initiatives by state agencies, national holdings, national development institutions and other organizations Chapter 1.  
General Provisions**

1. These Rules for supporting social entrepreneurship development initiatives by state bodies, national holdings, national development institutions and other

organizations (hereinafter referred to as the Rules) have been developed in accordance with Article 20 of the Entrepreneurial Code of the Republic of Kazakhstan (hereinafter referred to as the Code) and shall determine the procedure for supporting social entrepreneurship development initiatives by state agencies, national holdings, national development institutions and other organizations.

2. The following basic concepts shall be used in these Rules:

1) social entrepreneurship - the entrepreneurial activity of social entrepreneurship entities, contributing to the solution of social problems of citizens and society, carried out in accordance with the conditions provided for in Article 79-3 of the Code;

2) initiative for the development of social entrepreneurship - an entrepreneurial initiative of social entrepreneurship entities aimed at solving social problems of citizens and society, carried out in accordance with the conditions provided for in Article 79-3 of the Code;

3) subjects of social entrepreneurship - individual entrepreneurs and legal entities (except for subjects of large entrepreneurship) included in the register of subjects of social entrepreneurship;

4) register of subjects of social entrepreneurship (hereinafter referred to as the Register) - an electronic database containing information about individual entrepreneurs and legal entities that are subjects of social entrepreneurship, namely:

name of an individual entrepreneur or the name and date of registration of a legal entity;

identification number;

legal address (location);

date of entry in the register;

category of the subject of social entrepreneurship;

5) authorized body for entrepreneurship - the central executive body of the Republic of Kazakhstan, which manages intersectoral coordination in the field of development and support of private entrepreneurship;

6) national development institutions - financial, consulting, innovative, service organizations established by the decision of the Government of the Republic of Kazakhstan in the organizational and legal form of joint-stock companies, the main purpose of which is the implementation of projects in the field of industrial and innovative development and business support;

7) national holding - a joint-stock company, the founder and sole shareholder of which, unless otherwise provided by the laws of the Republic of Kazakhstan, is the Republic of Kazakhstan represented by the Government of the Republic of Kazakhstan, established for the effective management of shares of national companies and other joint-stock companies and stakes in the authorized capital of partnerships with limited liability;

8) The National Chamber of Entrepreneurs of the Republic of Kazakhstan ( hereinafter referred to as the NCE) - a non-profit organization, which is a union of business entities, created for favourable legal, economic and social conditions for the implementation of entrepreneurial initiatives and the development of mutually beneficial partnerships between the business community and public authorities of the Republic of Kazakhstan, as well as stimulating and supporting the activities of associations of individual entrepreneurs and (or) legal entities in the form of an association (union);

9) special fund for the development of entrepreneurship - a legal entity established by the decision of the Government of the Republic of Kazakhstan, the controlling stake of which belongs to the national managing holding, the main purpose of which is to promote the qualitative development of private entrepreneurship in the Republic of Kazakhstan by providing financial and non-financial support to private entrepreneurship.

## **Chapter 2. The procedure for supporting social entrepreneurship development initiatives by state agencies, national holdings, national development institutions and other organizations**

### **Paragraph 1. Implementation of support for initiatives for the development of social entrepreneurship**

3. State bodies, national holdings, national development institutions and other organizations shall take measures to inform social entrepreneurs about available measures of state support, including through the media, as well as by posting relevant information on their Internet resources in accordance with the requirements of Law of the Republic of Kazakhstan "On access to information".

4. The local executive body, within a month after the inclusion of the subject of social entrepreneurship in the register, shall notify it of the available measures of state support.

When new mechanisms of state support are introduced or their changes are made, the subject of social entrepreneurship within the period specified in part one of this clause shall also be sent a corresponding notification.

5. If social entrepreneurship entities apply to state bodies, national holdings, national development institutions and other organizations with an initiative to develop social entrepreneurship, an answer shall be provided on the available measures of state support for social entrepreneurship and the forms for obtaining it in the manner prescribed by the Administrative Procedure and Procedure Code of the Republic Kazakhstan.

### **Paragraph 2. Types of state support for social entrepreneurship**

6. The state shall guarantee and encourage the introduction of social responsibility by business entities in their activities.

7. State support for social entrepreneurship shall be carried out in the form of:

1) ensuring the availability of infrastructure to support social entrepreneurship entities;

2) provision of tax benefits in accordance with the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code);

3) providing financial support to social entrepreneurship entities (including within the framework of subsidizing the interest rate on loans issued by second-tier banks and for paying for property rent (lease) of property);

4) provision of property rent (lease) of state property without the right of redemption on preferential terms in accordance with the Law of the Republic of Kazakhstan "On State Property";

5) providing information support to subjects of social entrepreneurship;

6) providing consulting and methodological support to subjects of social entrepreneurship, and development through acceleration programs (including on issues of raising funds, and participation in the procurement of goods, works, and services).

Acceleration programs shall mean the programs for the intensive development and promotion of social entrepreneurship through training and expert support;

7) assistance in the development of interregional cooperation in the search for business partners (including through business events, as well as ensuring the participation of social entrepreneurship entities in these events);

8) organizations of vocational education and additional education;

9) provision of state grants for the organization and implementation of socially significant projects in the sectors of the economy.

8. Infrastructural support for social entrepreneurship shall be provided through the creation and development of an infrastructure to support private entrepreneurship, which is understood as a set of established or existing organizations that provide general conditions for the functioning and development of private entrepreneurship, including assistance in organizing one's own business, providing information in the field of law, marketing, engineering and management, support in providing material, technical, financial and other resources on a commercial basis.

The infrastructure for supporting private entrepreneurship shall include business support centres, business incubators and elements of industrial innovation infrastructure.

9. Social entrepreneur entities included in the register of social entrepreneur entities have the right to reduce taxable income in the amount of expenses incurred for training in the development of the profession, vocational training, retraining or advanced training of employees who shall be individuals with disabilities; parents and other legal

representatives raising a child with a disability; pensioners and citizens of pre-retirement age (for five years before the age giving the right to retirement benefits by age); pupils of children's villages and graduates of orphanages, boarding schools for orphans and children left without parental care, under the age of twenty-nine; individuals released from serving sentences from institutions of the penal (penitentiary) system within twelve months after release; kandas, but not more than 120 times the size of the monthly calculated indicator established by the Law on the republican budget and recognized as valid as of January 1 of the corresponding financial year, per employee for the tax period.

If the status of the employee as provided for in the first part of this Paragraph introduces amendments, the amount of taxable income shall be reduced based on the specific weight of the months in the tax period when the employee has been an individual with a disability; a parent and other legal representative raising a child with a disability; a pensioner and a citizen of pre-retirement age (for five years before the age giving the right to retirement benefits by age); a pupil of children's villages and a graduate of orphanages, boarding schools for orphans and children left without parental care, under the age of twenty-nine; an individual released from serving his sentence from the institutions of the penal (penitentiary) system, within twelve months after his release; repatriate.

When applying a tax deduction in the tax period to an employee in subsequent tax periods, such deduction does not apply.

**Footnote Paragraph 9 - in the wording of the resolution of the Government of the Republic of Kazakhstan dated 26.10.2022 No. 850 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).**

10. The provision of financial support to social entrepreneurship entities (including within the framework of subsidizing the interest rate on loans issued by second-tier banks and for paying for property rent (lease) of property) shall be carried out in accordance with Article 94 of the Code and the Resolution of the Government of the Republic of Kazakhstan dated December 31, 2019, No. 1060 "On some measures of state support for private entrepreneurship" (hereinafter referred to as the Resolution).

11. State property shall be provided for property rent (lease) without the right to redeem on preferential terms to social entrepreneurship entities in accordance with the Rules for the provision of state property for property rent (lease) without the right to redeem on preferential terms to social entrepreneurship entities approved by Order of the Minister of National Economy of the Republic of Kazakhstan dated October 8, 2021 No. 91 (registered in the Register of State Registration of Normative Legal Acts under No. 24750 on October 14, 2021).

12. Provision of information support to subjects of social entrepreneurship shall be carried out by:

- 1) organization of training seminars and scientific and practical conferences on the development of private entrepreneurship;
- 2) organization of foreign internships;
- 3) distribution of methodological manuals, information bulletins on the practice of private entrepreneurship, the market of new technologies;
- 4) creation of a network of information and consulting centres in the regions;
- 5) provision of consulting, information, legal, marketing and other services;
- 6) facilitating the transfer of advanced foreign technologies;
- 7) service and information support in the promotion of domestic goods (works, services) for export;
- 8) training of managers to organize training for small businesses in the regions.

13. Providing consulting and methodological support to social entrepreneurship entities, development through acceleration programs (including raising funds, and participating in the procurement of goods, works, and services) shall be carried out according to the fourth direction (provision of non-financial measures to support entrepreneurship) of the State Support Program and business development "Business Roadmap-2025", approved by the Resolution of the Government of the Republic of Kazakhstan dated December 24, 2019 No. 968.

14. Chambers of entrepreneurs of regions, cities of republican significance and the capital shall assist in the development of interregional cooperation in the search for business partners, including through business events, as well as ensuring the participation of social entrepreneurship entities in these events.

15. The Special Fund for the Development of Private Entrepreneurship shall provide training and consulting on the implementation of private entrepreneurship, including financial and property support for private entrepreneurship.

Local executive bodies shall organize training, retraining, advanced training and further training of specialists and personnel for small and medium-sized businesses.

16. State grants for the organization and implementation of socially significant projects in the sectors of the economy shall be provided in accordance with the Resolution.

17. Subjects of social entrepreneurship may also be provided with state support measures provided for in Articles 93 and 232 of the Code.

18. Individual entrepreneurs and legal entities, except for large business entities, shall be provided with state support measures after they are included in the register of social entrepreneurship entities.

19. The formation of the register of social entrepreneurship entities shall be carried out by the authorized body for entrepreneurship based on information provided by local executive bodies of regions, cities of republican significance and the capital following the results of consideration by a special commission.

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