Civic Freedom Monitor: Kazakhstan

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Recent Developments

On October 21, 2026, Kazakhstan published a draft Law on Non-Governmental Organizations (NGOs) and accompanying legislative amendments for public consultation, which concluded on November 16. The draft NGO Law removes several restrictive provisions from an earlier version, including a separate NGO registration requirement, and largely preserves the existing regulatory framework. However, the accompanying legislative amendments introduce proposed changes related to the compulsory liquidation of public associations, organization names, charitable fundraising, and volunteering, which raise concerns about their potential impact on non-commercial organizations (NCOs). The International Center for Not-for-Profit Law (ICNL) has published an overview and a comparative legal analysis of the proposals. Please see the Pending Regulatory Initiatives section below in this report for additional details.

While we aim to maintain information that is as current as possible, we realize that situations can rapidly change. If you are aware of any additional information or inaccuracies on this page, please keep us informed; write to ICNL at ngomonitor@icnl.org.

Introduction

Civil society in Kazakhstan has developed alongside the country's transition from Soviet rule to an independent state in 1991. Today, civil society organizations (CSOs) contribute to public policy discussions, deliver essential services, support environmental initiatives, and advocate for social, economic, and political reforms.

Kazakhstan's Constitution guarantees the freedoms of association, expression, and peaceful assembly. After holding a national referendum in March 2026, Kazakhstan adopted a new Constitution, which entered into force on July 1, 2026. The Constitution restructured the political system, including by replacing the bicameral parliament with a unicameral legislature and establishing new institutions. The new Constitution also retained guarantees of fundamental rights and freedoms.

Despite these legal protections, Kazakhstan's civic space remains tightly controlled. CSOs are primarily regulated under the Law on Public Associations, the Law on NCOs, and the Civil Code. Registration with the Ministry of Justice is mandatory, and informal associations are prohibited. CSOs must comply with reporting requirements, including financial disclosures and information on foreign funding. Authorities have significant discretion to deny or suspend CSO registration and may impose administrative or criminal penalties for violations of reporting rules. Organizations that receive foreign funding or work on politically sensitive issues, such as human rights, election monitoring, or freedom of expression, face additional scrutiny and public pressure. Freedom of peaceful assembly is constrained by strict permitting procedures, and unauthorized gatherings are often dispersed by police using fines, detentions, and other administrative measures. In recent years, the government has also used restrictive media laws and criminal provisions on "spreading false information" or "inciting social discord" to silence journalists, bloggers, and activists. Together, these measures contribute to an environment in which civil society can operate but remains vulnerable to state interference.

Civic Freedoms at a Glance

Organizational Forms	Institutions; public associations; foundations; consumer cooperatives; religious associations; Associations of individual entrepreneurs and/or legal entities in a form of association (union).
Registration Body	Ministry of Justice
Barriers to Formation	Unregistered PAs are prohibited. Foreign citizens and stateless persons cannot form PAs. Unlike small and medium businesses (which can register free of charge), NCO registration is subject to a fee of 6.5 MCIs [1] (approximately $57 as of May 2026), which is the same amount required for registering a large business entity or a joint-stock company. For regional or republican-level public associations, however, the costs can increase significantly, as registration of each branch or representative office entails the same fee. Since a republican-level association must open branches in more than half of Kazakhstan's 20 regions (at least 11) within one year of registration, the total registration cost exceeds 71.5 MCIs (approximately $625 as of May 206). [1] Starting January 2026, the Minimum Calculating Indicator (MCI) in Kazakhstan is 4,325 Kazakhstani tenge.
Barriers to Operations	Managers, members, and PAs may be fined for any violation of legislation up to 100 MCIs (approximately $895 as of May 2026), with PAs facing possible suspension of their activities for up to six months. PAs are, in fact, the only type of legal entity in Kazakhstan that can be shut down for repeatedly violating any normative legal act.
Barriers to Resources	NCOs receiving foreign funding and implementing certain qualified activities must report all amounts received and expended to the tax authorities, or face potential fines up to 250 MCIs (approximately $2,237 as of May 2026) and possible prohibition of activities. Recipients are listed in a public state register (referred to as a “foreign agents list” in some media), posing risks to personal safety and security due to the disclosure of personal data.
Barriers to Expression	The Constitution guarantees freedom of speech, although this right may be restricted on a broadly defined basis, such as “infringing upon…social morality”. The law criminalizes the dissemination of knowingly false information that creates a risk to public order or causing significant harm to the rights and legitimate interests of citizens or organizations, or to the legally protected interests of society or the state.
Barriers to Assembly	The law imposes either a five-day advance notification or a ten-day prior approval requirement depending on the form of assembly; spontaneous assemblies are prohibited; and local authorities retain broad discretion to deny any form of assembly on vaguely defined grounds.

Legal Overview

This section provides a brief overview of Kazakhstan’s legal framework for the promotion and protection of civic freedoms. Click a subheading for more, or click here to expand all subheadings.

RATIFICATION OF INTERNATIONAL AGREEMENTS

Key International Agreements	Ratification*
International Covenant on Civil and Political Rights (ICCPR)	2006
Optional Protocol to ICCPR (ICCPR-OP1)	2009
International Covenant on Economic, Social, and Cultural Rights (ICESCR)	2006
Optional Protocol to ICESCR (Op-ICESCR)	No
International Convention on the Elimination of All Forms of Racial Discrimination (ICERD)	1998
Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)	1998
Optional Protocol to the Convention on the Elimination of Discrimination Against Women	2001
Convention on the Rights of the Child (CRC)	1994
International Convention on the Protection of the Rights of All Migrant Workers and Members of their Families (ICRMW)	No
Convention on the Rights of Persons with Disabilities (CRPD)	2015

* Category includes ratification, accession, or succession to the treaty

CONSTITUTIONAL FRAMEWORK

Following the adoption of Kazakhstan's first post-independence Constitution in 1993, a subsequent version was enacted on August 30, 1995. This framework underwent several amendments, most recently in June and September 2022, before being superseded by a new Constitution approved by national referendum on March 15, 2026. The new Constitution took effect on July 1, 2026.

The 2026 Constitution introduces significant changes, including a transition to a 145-seat unicameral Parliament (Kurultai) elected through a proportional system. Additional structural changes include the introduction of a Vice President position and the establishment of the Council of the People of Kazakhstan, which has the right of legislative initiative.

In continuity with previous versions, the new Constitution safeguards freedom of association, as well as other interrelated civil and political rights. The following provisions highlight these guarantees:

> **Article 5** "... The Constitution is of ultimate legal power and direct effect across the entire territory of the Republic of Kazakhstan. The application of international treaties within the Republic of Kazakhstan shall be determined by law."

Article 6 "...Public associations are equal before the law. Illegal state interference in the affairs of public associations, or interference by public associations in state affairs, as well as the delegation of state functions to public associations, is prohibited. The formation of political party organizations within state bodies is not permitted. The establishment and activity of public associations whose goals or actions are directed toward a violent change of the constitutional order, violation of the integrity of the Republic of Kazakhstan, disruption of public order, undermining national security, or inciting war, social, racial, national, or religious discord, as well as the formation of paramilitary units not provided for by law, are prohibited." "Information regarding the flow of funds and assets of non-profit organizations received from foreign states, international and foreign legal entities, foreign citizens, and stateless persons must be open and accessible in accordance with the laws of the Republic of Kazakhstan."

Article 16 "Citizens of the Republic of Kazakhstan, as well as foreign citizens and stateless persons residing or temporarily staying within the territory of the Republic of Kazakhstan, shall not be subject to discrimination on the grounds of origin, social, official or property status, gender, race, nationality, language, religious beliefs, convictions, place of residence, or any other circumstances."

Article 21 "...State bodies, public associations, officials, and the media are obliged to provide every individual with the opportunity to access documents, decisions, and information sources affecting their rights and interests."

Article 23 "Freedom of speech, as well as scientific, technical, artistic, and creative expression, is guaranteed. Intellectual property is protected by law. The right to freely receive and disseminate information, except for state secrets, shall be exercised by any means not prohibited by law. The list of information constituting state secrets of the Republic of Kazakhstan is determined by law. Freedom of speech and the dissemination of information shall not infringe upon the honor and dignity of others, public health, or social morality, nor disrupt public order. Censorship is prohibited. Propaganda advocating the violent change of the constitutional order, encroachment on territorial integrity, the Sovereignty and Independence of the Republic of Kazakhstan, the disruption of public order, or the undermining of national security, war, armed conflict, social, racial, national, ethnic, or religious superiority or discord, the cult of cruelty and violence, and calls for such actions are prohibited."

Article 25 "Every individual has the right to freedom of conscience. The exercise of the right to freedom of conscience must not restrict universal human and civil rights or duties to the state."

Article 26 "1. Citizens of the Republic of Kazakhstan have the right to freedom of association. The activities of public associations are regulated by law. Chairpersons and judges of the Constitutional Court, the Supreme Court, and other courts; chairpersons and members of the Central Election Commission and the Supreme Audit Chamber of the Republic of Kazakhstan; as well as employees and staff of law enforcement and special state bodies, and military personnel, are not permitted to hold membership in any political parties or trade unions, or express support for or condemnation of any political party or socio-political movement."

Article 34 "Citizens of the Republic of Kazakhstan have the right to peaceful assembly. The exercise of this right may be restricted by law in the interest of protecting the foundations of the constitutional order, the rights and freedoms of others, national security, public order, public health, and social morality."

Article 35 "Citizens of the Republic of Kazakhstan have the right to participate in running state affairs, both directly and through representatives, and to submit individual and collective petitions to state bodies and local governments."

Article 41 "The rights and freedoms of individuals and citizens may be restricted only by law and only to the extent necessary to protect the foundations of the constitutional order, the rights and freedoms of an individual and citizen, ensure national security, public order, public health, and social morality."

Based on a review of the constitutional changes, as well as the opinions expressed by international and local civil society experts, the list of grounds for restricting fundamental rights and freedoms has expanded, with greater emphasis on protecting state sovereignty and collective interests (including public order, morality, and health). Several provisions raise concerns regarding the protection of human rights and civil liberties, including:

- the requirement for public disclosure by NCOs of information regarding funds and property received from foreign sources, which increases the risk of additional obligations for civil society; and

- the retention of vague language governing restrictions on certain human rights, such as the provision on freedom of speech that states that it “must not infringe upon… social morality…”, whereas the previous version of the Constitution used the term "morality of the population." Neither concept has a clear legal definition under Kazakhstani law, which reduces legal certainty and broadens the grounds for restricting freedom of expression through subjective interpretations of “morality.”

NATIONAL LAWS, POLICIES, AND REGULATIONS

Relevant national-level laws and regulations affecting civil society include:

Order No. 51 of the Minister of Culture and Sports on the Approval of the Rules for Non-Governmental Organizations to Submit Information on Their Activities and for the Formation of a Database on Such Organizations. (as set out in the revised version approved by Order of the Minister of Information and Social Development No. 402 of 21 September 2022). (February 19, 2016)

Constitution of the Republic of Kazakhstan (March 15, 2026);

Constitutional Law on the Commissioner for Human Rights in the Republic of Kazakhstan (November 5, 2022);

Constitutional Law on the Constitutional Court of the Republic of Kazakhstan (November 5, 2022);

Civil Code of the Republic of Kazakhstan, Part 1 (December 27, 1994);

Tax Code of the Republic of Kazakhstan (July 18, 2025);

Labor Code of the Republic of Kazakhstan (November 23, 2015);

Criminal Code of the Republic of Kazakhstan (July 3, 2014);

Code of the Republic of Kazakhstan on Administrative Offences (July 5, 2014);

Social Code of the Republic of Kazakhstan (April 20, 2023);

Entrepreneurial Code of the Republic of Kazakhstan (October 29, 2015);

Digital Code of the Republic of Kazakhstan (January 9, 2026);

Administrative Procedural and Process Code of the Republic of Kazakhstan (APPC) (June 29, 2020);

Environmental Code of the Republic of Kazakhstan (January 2, 2021);

Law on Endowment Funds and Target Capital Funds (Endowments) (June 30, 2025);

Law on Artificial Intelligence (November 17, 2025)

Law on Public Associations (May 31, 1996);

Law on Noncommercial Organizations (January 16, 2001);

Law on Registration of Legal Entities and Accounting Registration of Branches and Representative Offices (April 17, 1995);

Law on Trade Unions (June 27, 2014);

Law on Religious Activity and Religious Associations (October 11, 2011);

Law on Procedure for Organizing and Holding Peaceful Assemblies in the Republic of Kazakhstan (May 25, 2020);

Law on State Social Contracting, State Contracting for the Implementation of Strategic Partnership, Grants and Awards for Nongovernmental Organizations in the Republic of Kazakhstan (April 12, 2005);

Law on State Procurements (July 1, 2024);

Law on State Youth Policy (February 9, 2015);

Law on Public Councils (November 2, 2015);

Law on Access to Information (November 16, 2015);

Law on Charity (November 16, 2015);

Law on Volunteering (December 30, 2016);

Law on Online Platforms and Online Advertising (July 10, 2023);

Law on Mass Media (June 2024);

Law on Countering the Legalization (Laundering) of Proceeds of Crime and the Financing of Terrorism (August 28, 2009);

Law on Legal Acts (April 6, 2016);

Law on Public Control (October 2, 2023);

Law on State and Socially Responsible Services (April 15, 2013);

Law on Protection of Consumer Rights (May 4, 2010);

Law on Local Government and Self-Government (January 23, 2001);

Order of the Acting Minister of Justice of the Republic of Kazakhstan No. 66 on Approval of the Rules for the Provision of Public Services in the Field of State Registration of Legal Entities and Record Registration of Branches and Representative Offices (May 29, 2020)

Order No. 685 of the Minister of Finance on Certain Matters Relating to Individuals and/or Structural Subdivisions of Legal Entities Receiving and Expending Funds and/or Other Assets from Foreign States, International and Foreign Organizations, Foreigners and Stateless Persons, and on the Approval of the Rules for the Formation of a Database of Such Persons. (November 10, 2025)

Order of the Acting Minister of Justice of the Republic of Kazakhstan on Approval of the Rules for posting draft bylaws on the Internet Portal of Open Regulations dated September 30, 2021, No. 849.

Resolution No. 857 of the Government on Approval of the List of International and Governmental Organizations, Foreign and Kazakhstani Non-Governmental Public Organizations and Foundations Whose Activities Are Charitable and (or) International in Nature and Do Not Contravene the Constitution of the Republic of Kazakhstan, and on the Repeal of Certain Resolutions of the Government of the Republic of

Kazakhstan (October 14, 2025)

PENDING REGULATORY INITIATIVES

Draft Law on Non-Governmental Organizations (NGOs) and Related Legislative Amendments

On October 21, 2026, the Ministry of Culture and Information published the draft Law on NGOs and the draft Law on Amendments and Additions to Certain Laws on the Activities of NGOs for public consultation through November 16, 2026. This initiative followed the establishment of a working group in 2025 and the publication of a Consultative Document of Regulatory Policy in February 2026.

The draft NGO Law incorporates several recommendations from civil society experts and removes restrictive provisions from earlier versions, including a separate NGO registration requirement. It primarily addresses cooperation between the state and NGOs, including state social contracting, grants, strategic partnerships, awards, reporting, and consultation mechanisms, without substantially changing existing regulation. However, the accompanying legislative amendments propose additional requirements affecting NCOs related to the compulsory liquidation of public associations, organization names, charitable fundraising, and volunteering. Civil society experts have raised concerns that some provisions could impose disproportionate restrictions or administrative burdens on NCOs.

ICNL published an overview of the draft laws on November 5, 2026 and a comparative legal analysis on November 17, 2026, which examines the proposed amendments in the context of international freedom of association standards.

Draft Law on Charity

The initiative to reform Kazakhstan's charity legislation began in May 2024, when the Ministry of Culture and Information established a working group to draft amendments to existing laws on charitable activities. The working group—consisting of government officials, NCO representatives, and sector experts—continued discussions throughout 2025. The government's stated aim for the draft law is to increase transparency and accountability in the sector. At the request of NGOs, ICNL contributed an analytical overview of international practices in fundraising and charity regulation (November 2025), which informed the working group's deliberations.

As of November 2026, the current draft proposes significantly expanding state regulation. Key measures include limiting recognition as "charitable" to organizations whose names explicitly reflect such activities; introducing new legal concepts (e.g., digital charity, charity platforms, and donation boxes); expanding the definition of charity volunteers; requiring semi-annual reporting through a unified information resource; and effectively mandating re-registration during a transitional period.

NGO experts have raised concerns that the draft introduces excessive administrative burdens without addressing core issues of public trust or aligning existing practices with the proposed requirements. In particular, naming and re-registration requirements may impose significant costs and restrict NGOs engaged in charitable work. Additional concerns include duplication of reporting systems and risks of monopolization through a state-operated charity platform.

Although the draft was reportedly expected to be submitted to the parliament in early 2026, it has not yet been adopted and does not appear on the current parliamentary legislative agenda.

Amendments to the Law on Online Platforms

The initiative to strengthen regulation of online platforms and mass media followed presidential instructions issued after a January 2025 government meeting calling for measures to address "destructive" online content. In response, the Ministry of Culture and Information prepared two draft laws, covering online platforms and related administrative offenses, which were published for public consultation through December 2025. The stated aim is to reduce unlawful content, modernize legislation in line with digital developments, regulate audiovisual platforms, and introduce measures such as labeling

official government responses.

In their current form, the draft laws significantly expand state regulation of the digital space. Key provisions include requiring large platforms (over 100,000 users) to establish a local presence; introducing administrative liability for failure to remove unlawful content; enabling monitoring and potential blocking of platforms; extending defamation and reputation rules to online platforms and users; imposing identification requirements on administrators of popular accounts; restricting platform access for users under 16; and introducing new liabilities for online conduct.

For civil society, the draft raises serious concerns. Identification requirements may undermine anonymity for activists and independent initiatives, while increased compliance obligations and risks of blocking could limit NGOs' ability to reach audiences, particularly if international platforms reduce their presence in Kazakhstan.

Expert reviews note that the proposals emphasize sanctions and oversight while lacking coherence and sufficient justification in some areas. Overall, the draft represents a significant expansion of government control over digital communications, with potential adverse impacts on freedom of expression, access to information, and civic engagement.

Please help keep us informed; if you are aware of pending initiatives, write to ICNL at ngomonitor@icnl.org.

Legal Analysis

This section provides an in-depth assessment of Kazakhstan's legal environment for civic freedoms, including the barriers to the exercise of the freedoms of association (formation, operations, resources), expression, and peaceful assembly. Click a subheading for more, or click here to expand all subheadings.

ORGANIZATIONAL FORMS

The Civil Code (CC) of Kazakhstan defines a non-commercial organization (NCO) as a legal entity that does not seek to produce income and that does not distribute earned net income to its participants. The CC recognizes a large number of organizational forms of NCOs: institutions, public associations, foundations, consumer cooperatives, religious associations, associations of individual entrepreneurs, and associations of legal entities. NCOs can also be created in other forms pursuant to separate laws, such as notary chambers, bar associations, chambers of commerce and industry, professional auditing organizations, cooperatives of apartment owners, and chambers of appraisers.

All legal entities created on the territory of Kazakhstan, regardless of the purpose of their creation, type and nature of activities, participants, or members, must register with the Ministry of Justice.

The most popular forms of NCOs are as follows:

1. An organization created and financed by its founder for the performance of managerial, social, cultural or any other functions of non-commercial nature (Article 105 of the CC).

2. Public associations. Political parties, professional unions and other associations of citizens created on a voluntary basis for the attainment of common goals which do not contradict legislation (Article 106 of the CC). The Law on Public Associations (PA Law) further categorizes public associations by territorial status. National public associations are associations that have subordinate structures (branches and representative offices) on the territories of more than a half of the regions of the Republic of Kazakhstan. Regional public associations are associations with subordinate structures (branches and representative offices) on the territories of less than half of the regions of the Republic of Kazakhstan. Local public associations are associations operating within the borders of one region of the Republic of Kazakhstan (Article 7 of the PA Law).

3. Foundations. A non-commercial organization without membership, which is founded by citizens and/or legal entities on the basis of their voluntary property contributions, and which pursues social, charity, cultural, educational, and any other publicly useful purposes (Article 107 of the CC).

4. Consumer cooperatives. A voluntary association of citizens on the basis of membership, formed for the satisfaction of their financial and other needs by means of pooling the property contributions of the individual members (Article 108 of the CC).

5. Religious associations. A voluntary association of citizens who unite in accordance with the procedure stipulated in legislative acts, on the basis of their common interests for satisfying their spiritual needs (Article 109 of the CC).

6. Associations of individual entrepreneurs and/or legal entities in a form of association (union). An association of either individual entrepreneurs or legal entities formed for the purpose of coordinating their entrepreneurial activity, as well as for representing and protection of their common interest (unions) (Article 110 of the CC).

According to the Ministry of Information and Public Development's website, as of April 2023 there were 23,335 registered CSOs.

PUBLIC BENEFIT STATUS

Legal Regulation of Charitable Activities in Kazakhstan

Charitable activities in Kazakhstan are governed by the 2015 Law on Charity.

The law defines charity as "socially beneficial activity based on the provision of charitable aid and meeting the humanitarian needs, carried out voluntarily, free of charge, or on preferential terms in the form of philanthropic, sponsorship, and patronage activities, as well as support for one's small motherland."

The law further defines each form of charity:

1. Sponsorship: "the activity of the sponsor on rendering sponsorship aid on the terms of popularizing the sponsor's name in accordance with this Law, the laws of the Republic of Kazakhstan, and international treaties of the Republic of Kazakhstan."

2. Patronage activity: "the activity of the patron on rendering charitable aid based on goodwill in the development of science, education, culture, art, sportsmanship, preservation of the historical and ethnocultural heritage of society and the state in accordance with this law, the laws of the Republic of Kazakhstan, and international treaties of the Republic of Kazakhstan."

3. Philanthropic activity: "the voluntary activity of a philanthropist based on the distribution of their private resources to meet the needs of society and individuals, improve their living conditions in accordance with this law, the laws of the Republic of Kazakhstan, and international treaties of the Republic of Kazakhstan."

4. Support to the small motherland: "voluntary activity based on patriotism, aimed at providing support to the small motherland." (The term "small motherland" refers to an administrative-territorial unit of the Republic of Kazakhstan where an individual was born and/or spent a part of their life.)

In July 2022, new definitions were added to the law: corporate philanthropy, defined as "voluntary activities of business entities to provide charitable aid," and digital philanthropy (or e-philanthropy), defined as "the activity of attracting voluntary donations in the form of money, carried out electronically."

Subjects of charitable activity include charitable donors (both individuals and legal entities), charitable organizations, and charity volunteers.

An NCO established to carry out charitable activities is considered a charitable organization, but Kazakhstani legislation does not clearly distinguish between NCOs and charitable organizations. Under the law, the term “charitable organization” and the purposes of charity are defined broadly. Many NCOs, by virtue of their activities and in accordance with their charters – particularly those operating in traditional legal forms such as PAs and foundations – may effectively be considered charitable organizations, even if they do not formally identify themselves as such.

The founders of a charitable organization may be individuals or legal entities. The highest governing body of such an organization is the Board of Trustees, which appoints the executive body, oversees whether the organization’s activities comply with its statutory objectives, approves charitable programs, work plans, budgets, and annual reports, and adopts decisions regarding the reorganization or liquidation of the organization.

The law also establishes transparency requirements for charitable activities. Charitable organizations are required to inform stakeholders about the receipt and use of property and must publish, at least once a year, a report on the implementation of their charitable programs in the mass media and/or on their own internet resources. The report must include summary information on income and expenses, as well as the goals achieved within the framework of the charitable program.

Separate requirements apply to cases involving charitable aid from foreign sources. Residents of Kazakhstan are required to publish annually in the mass media a report on the use of funds provided free of charge by international organizations, foreign citizens, and/or stateless persons for charitable purposes. Branches and/or representative offices of foreign and/or international charitable organizations operating in Kazakhstan must also annually publish a report in the Kazakhstani media describing their activities, including information on founders (participants), the composition of property, sources of income, and the use of funds within Kazakhstan.

In addition, the law establishes the right of a charitable donor or charitable organization to monitor the use of transferred property by requesting a report from the recipient of aid. The recipient of charitable aid is required to provide a report on its intended use within the timeframe and in the manner specified in the agreement between the parties.

Taxation of Charity

In Kazakhstan, there are no special tax regimes or specific tax preferences for charitable organizations distinct from other NCOs. The term “charitable organization” is not used in the Tax Code, but NCOs may receive funds in the form of charitable aid, and such funds are exempt from corporate income tax (CIT) if they are used for the organization’s statutory purposes. NCOs are required to submit a number of reports to state authorities, including annual information on their activities, income, and expenses to the NGO Database, which is publicly accessible.

The Tax Code contains a definition of “charitable aid” and provides some benefits for donors and beneficiaries. Charitable aid includes property provided free of charge in the form of:

- sponsorship aid;
- social support to an individual;
- aid to an individual affected by an emergency;
- support to an NCO for the purpose of carrying out its statutory activities;
- support to an organization operating in the social sphere;

- support to a specialized organization of persons with disabilities in accordance with the Social Code.

Article 329(1) of the Tax Code provides that NCOs shall exclude the following types of income from their aggregate annual income:

- income in the form of property received free of charge, including charitable aid, sponsorship aid, funds, and grants that meet the definition of a “grant” set out in Article 9 of the Tax Code, as well as any other aid, grants, or property received on a gratuitous basis;
- entry and membership fees;
- income received for implementation of a state social contract;
- interest income on bank deposits; and
- the excess of positive foreign exchange differences over negative foreign exchange differences arising from funds placed in deposits, including interest accrued on such deposits.

NCOs are required to maintain separate accounting for such income, distinct from income subject to taxation.

Organizations Operating in the Social Sphere (OSS) under the Tax Code are divided into two types:

- Non-commercial OSS organizations (defined in Article 330 of the Tax Code). If they meet the OSS criteria established in the Tax Code, they are entitled to reduce corporate income tax (CIT) by 100%.
- Commercial OSS organizations. If they carry out activities in the social sphere, they apply a CIT rate of 5%, which will increase to 10% starting in 2027. Such organizations are also allowed to distribute dividends to their participants (shareholders).

Non-commercial OSS organizations may apply only one tax regime – the general tax regime.

Commercial OSS organizations may apply either the general tax regime or a special tax regime based on a simplified tax return. In the latter case, no OSS-related tax benefits will apply. Commercial OSS organizations will pay the tax established under the simplified regime on their entire income, without the right to exclude certain types of income from their total annual income.

Organizations Operating in the Social Sphere

Per Article 15(1) of the Tax Code, “A legal entity is recognized as an organization operating in the social sphere if it carries out one or more activities in the social sphere specified in paragraph 2 of Article 15, and if income derived from such activities, together with the types of income provided for in paragraph 3 of Article 15, equals at least 90% of its total annual income.”

“Activities in the social sphere include the following:

- provision of medical services by healthcare entities licensed to conduct medical activities;
- provision of educational services under licenses for educational activities, including preschool education and training;
- scientific and/or scientific-technical activities carried out by entities accredited by the authorized body in the field of science;

- activities in the field of sports;
- cultural activities carried out by cultural organizations;
- services for the preservation of historical and cultural heritage sites;
- provision of assistance to individuals (families) recognized as in need of special social services;
- library services;
- activities of autonomous educational organizations" (Article 15(2)).

"For the purpose of applying paragraph 1 of this Article, the following types of income are also taken into account:

- income in the form of property received free of charge (including charitable and sponsorship assistance);
- entrance fees, membership fees, and other contributions received on a gratuitous and non-repayable basis from founders, participants, or members;
- interest income from bank deposits;
- the excess of positive foreign exchange differences over negative foreign exchange differences" (Article 15(3)).

Organizations that earn income from the production or sale of excisable goods are not considered OSS.

Organizations of Persons with Disabilities

Such organizations must meet the following criteria during both the reporting tax period and the preceding tax period:

- the average annual number of employees with disabilities should be at least 51% of the total workforce; and
- wage expenses paid to employees with disabilities must account for at least 51% of the total payroll expenses.

Compliance with the workforce requirement is determined as follows:

- for newly established organizations - the requirement is assessed for the reporting tax period in which the organization was registered with the justice authorities; and
- for organizations operating under a long-term contract - compliance must be maintained throughout the entire term of the contract.

Organizations of persons with disabilities may reduce corporate income tax (CIT) as follows:

- by 50% if the number of employees with disabilities is from 3 to 10 workers;
- by 100% if the number of employees with disabilities exceeds 10 workers.

To qualify for these benefits, the following additional conditions must be met:

- the average annual number of employees with disabilities should be at least 51% of the total workforce;
- wage expenses paid to employees with disabilities must account for at least 51% of the total payroll fund;
- 90% of the organization's income must be generated with the input of disabled employees;
- employees with disabilities must not simultaneously be employed by other organizations of persons with disabilities.

Taxpayers are also entitled to reduce their taxable income by:

- an amount equal to twice the wage expenses paid to employees with disabilities; and
- 50% of the social tax calculated on the salaries of employees with disabilities.

Taxpayers recognized as social entrepreneurship entities are entitled to reduce their taxable income by the amount of expenses incurred for vocational training, including cases where the employee undergoing training is a person with a disability.

For donations made to NCOs (including but not limited to OSSs), corporate donors are entitled to deduct the cost of the donated money and other property up to 4% of their taxable income. There are no tax incentives for individual donors.

PUBLIC PARTICIPATION

The Constitution states that "Citizens of the Republic of Kazakhstan have the right to participate in the conduct of state affairs, directly and through their representatives, to apply personally, and also to submit individual and collective appeals to state bodies and local self-government bodies" (Article 33).

Legal mechanisms for public participation include: public councils under state bodies; meetings of local communities; consultative and advisory bodies under the President and Government (for instance, the National Kurultay under the President); the National Coordination Council for Health Protection and its regional coordination councils; the National Chamber of Entrepreneurs (Atameken); public monitoring commissions; and ombudsmen for human rights, children's rights, and business; Maslikhats and their public commissions; the Constitutional Court; and expert and working groups under state bodies with the participation of civil society representatives.

Examples of public participation activities include public evaluation, public hearings, public monitoring of government bodies, citizen appeals, and access to information on the activities of state bodies; participation in the development of draft normative legal acts (NLA) through public discussions on the Open NLA portal; public consultations and discussions on draft government decisions, electronic petitions and online appeals through government portals; participation in referendums and elections (as a form of indirect participation in governance); participation in peaceful assemblies (rallies, demonstrations, pickets, and marches); appeals to the Constitutional Court regarding violations of constitutional rights; attending meetings of public councils and their working groups; public hearings of reports by government bodies; and participation in local initiatives and local self-government projects.

Legislation governing public participation is available in open online sources and on websites of state bodies or registries of legal acts. Civil society activists and other individuals actively engaged in issues of public concern are generally aware of relevant public participation mechanisms and opportunities. For example, environmental organizations actively use the mechanisms provided for in the Environmental

Code.

In Kazakhstan, a number of online tools have been developed and implemented to provide citizens with access to information and opportunities for public participation, including government e-service portals, government portals where existing NLAs and draft NLAs are officially published for public discussion, and portals for electronic appeals from citizens.

“State bodies, public associations, officials, and the mass media shall ensure that every citizen has the opportunity to access documents, decisions, and sources of information affecting his or her rights and interests.” (Article 18(3) of the Constitution of the Republic of Kazakhstan).

The Law on Legal Acts (Article 18(4), part 3) and paragraph 3 of the Rules approved by Order of the Acting Minister of Justice of the Republic of Kazakhstan No. 849 of September 30, 2021 on the Approval of the Rules for the Publication and Public Discussion of Draft Subordinate Normative Legal Acts on the Internet Portal of Open Normative Legal Acts also explicitly require drafting authorities to publish the full texts of draft subordinate NLAs, explanatory notes, and comparative tables on the portal.

Kazakhstan’s egov.kz portal is regularly cited in the United Nations E-Government Survey as one of the most advanced e-government portals in the world. Kazakhstan has a high ranking in the UN E-Government Development Index (EGDI), placing 24th out of 193 countries in 2024 and ranking among the top ten countries alongside Estonia, South Korea, and Denmark.

However, Kazakhstan still does not ensure an adequate level of citizen participation in the public discussion of draft NLAs. Overall, the legislative process lacks transparency, as there is limited feedback to the public following consultations. Most proposals and recommendations submitted by citizens during public discussions often remain unanswered and are not considered in decision-making.

Moreover, according to information published by the Ministry of Culture and Information on the Open NLAs Portal, “according to the latest technical updates to the Portal, in order to optimize the process of public discussion of draft NLAs, the format for publishing draft subordinate NLAs has been changed. In particular, for the convenience of the public, the Portal will publish the main content of a draft NLA in a format accessible for review. For draft laws and CDRPs, the previous procedure will remain unchanged.”

The main content of a draft NLA is now presented in the form of a table containing the following information:

- the title of the draft NLA;
- the drafting state authority;
- the legal basis for developing the draft NLA;
- a brief description of the draft NLA (usually two or three sentences);
- the specific objectives and timelines for the expected results; and
- the anticipated socio-economic, legal, and/or other consequences if the draft NLA is adopted.

As a result, the full text of the draft NLA is no longer published on the portal, making substantive public discussion of draft NLAs effectively impossible. *For additional detail, see ICNL’s 2020 study on public participation issues.*

Following the adoption of the Law on Public Councils, the first public councils were established in 2016. Starting in 2021, public councils, among other activities, participate in the work of public procurement commissions and consider reports on the activities of subordinate organizations of state bodies and the heads of law enforcement agencies. Thirteen public councils were established in 2021 in quasi-state

sector entities (national holding companies and companies in which the state is a participant/shareholder). Currently, 264 public councils are operating in Kazakhstan, with 36 at the national level and 228 at the local level. These councils exercise public control within their scope of authority, and their members include nearly 4,000 professionals from various fields and industries.

BARRIERS TO FORMATION

The creation and operation of an unregistered PA are prohibited, and the members of illegal informal associations are subject to administrative and criminal liability.

Foreign citizens and stateless persons may not be founders of PAs, although they can be members of PAs (other than political parties) if this is specified in the charter of the association. Citizens aged 16 or older may be members of youth PAs affiliated with political parties. The age requirements for members of other youth and children's public associations are specified by their charters or regulations (Article 11 of the PA Law).

All NCOs must be registered with the Ministry of Justice based on the Law on State Registration of Legal Entities and Record Registration of Branches and Representative Offices. NCO applicants are required to pay a registration fee, which is determined by the Tax Code. Currently, the fee is 6.5 MCIs (approximately $57). For associations of youth or persons with disabilities, the registration fee is reduced to the approximate equivalent of 2 MCIs (approximately $17).

Registration of NCOs is relatively straightforward and usually takes about five working days. To register a PA, an application must be submitted within two months of the date of its formation and must be accompanied by the charter, the minutes of the founding meeting that adopted the charter, information about the organization's founders, documents confirming the status and legal address of the organization, and proof of payment of the appropriate registration fee. In cases of refusal to register a PA, or any other organization, the registration body must provide a written rejection explaining the reason for refusal.

The PA Law (Article 7) categorizes PAs by territorial status as local, regional, and national PAs. Regional PAs must have branches in at least two oblasts of Kazakhstan, and national PAs must have branches in at least 11 oblasts, including the cities of Astana, Almaty, and Shymkent.

BARRIERS TO OPERATIONS

In accordance with Article 7 of the PA Law, PAs are categorized by territorial status. Though the law does not explicitly confine an organization to operating within its territorial borders, in practice, associations that do not comply with this requirement risk being held accountable for violating Article 489 of the Code on Administrative Offenses (CoAO), which penalizes even minor deviations from charter objectives or violations of Kazakhstan's legislation. Since this Article's sanctions are potentially serious (ranging from written notification to a six-month suspension of activities), many PAs prefer to operate within the region where they are registered.

The CoAO establishes administrative penalties for leaders or members of PAs that carry out activities outside the goals and objectives defined in their charter.

In December 2015, the government adopted a number of regulations, including the Rules for Providing Information by NGOs on their Activities and the Formation of the NGO Database. The Rules imposed significant new information requirements on all NGOs, including the submission of sensitive data on employees. Following successful advocacy efforts, the Rules were subsequently clarified and improved. Currently, the Rules are set out in Order No. 402 of the Minister of Information and Public Development, dated September 21, 2022. NGOs are penalized when they fail to submit required information, with most receiving only warnings, although some have paid fines. For the 2025 reporting period, 3,735 annual reports were submitted by NGOs to the NGO database.

BARRIERS TO RESOURCES

Foreign Funding

In 2016, the so-called “Law on Payments” introduced requirements for organizations and individuals to report on the receipt and expenditure of foreign funds or assets to tax authorities. Most of these provisions carried over to the new Tax Code, effective on January 1, 2026. The Tax Code requires reporting if funds or property from foreign sources are received for the following activities:

1) to provide legal assistance, including legal information, to defend and represent the interests of citizens and organizations, as well as consulting them;

2) to study and conduct public opinion polls and sociological surveys (except for public opinion polls and sociological surveys conducted for commercial purposes), as well as disseminating and posting their results; and

3) the collection, analysis, and dissemination of information, except when the above activities are carried out for commercial purposes.

Tax authorities must be informed not only about the receipt but also about the expenditure of foreign funds exceeding one Kazakhstani tenge. The CoAO (Article 460-1) establishes administrative penalties for non-compliance with these requirements, with fines ranging from 50 MCIs up to suspension or prohibition of activities.

The reporting requirement also applies to branches and representative offices of foreign organizations. The new Tax Code clarifies that an exemption from reporting foreign funding to tax authorities covers only funds or property received under international treaties that have been ratified by Kazakhstan.

With the new Tax Code entering into force on January 1, 2026, recipients of funds or property from foreign sources are no longer required to label all publications produced with support from foreign funds as funded from foreign sources. However, liability for violation of this requirement remains in the CoAO (Article 460-2 – “Violation of the procedure for publishing, disseminating and/or placing materials by persons receiving funds and/or other property from foreign states, international and foreign organizations, foreigners, or stateless persons”).

In parallel, on November 10, 2025, the Minister of Finance issued Order No. 685 on Certain Issues Related to a Person and (or) a Structural Subdivision of a Legal Entity Receiving and Spending Money and (or) Other Property from Foreign States, International and Foreign Organizations, Foreigners and Stateless Persons, as well as on the Approval of the Procedures for the Formation of a Database of Such Persons. This order superseded three orders of the Minister of Finance issued in 2018 that established the procedure and deadlines for reporting on foreign funding.

Effective January 1, 2026, Order No. 685 introduces several amendments that affect recipients of foreign funding:

- Since 2023, the State Revenue Committee of Kazakhstan has published on its website a register of persons who received funds or other property from foreign sources on a semi-annual basis. The published Register now includes only the recipient's business identification number (the recipient’s individual identification number, or IIN, is no longer disclosed), the name of the legal entity or structural subdivision or the full name of the individual recipient, the name of the source (donor) that transferred the money or property, and the actual amount of money or property received (in Kazakhstani tenge).

- Removing the requirement to publish an individual's IIN in the Register partially reduces identification risks and strengthens personal data protection. However, publishing a person's full name together with information about the source of foreign funding and the amount received still allows the recipient to be directly identified and discloses sensitive information about that individual's financial activities.

- Paper-based notifications are accepted only once entered in the tax reporting system and assigned the status “Document accepted”; otherwise, the notification is not deemed to be filed.

- Notifications and reports on foreign funding are now formalized as official administrative data forms with assigned codes: 017.00f (notification) and 018.00f (report), approved by the Bureau of National Statistics. In practice, this shifts foreign funding reporting from internal tax paperwork into Kazakhstan's centralized administrative data system: the forms are uniform nationwide and cannot be adapted, the data feed into other state registries, and recipients of foreign funding become visible not only to tax authorities but to the government as a whole.

- The order introduces a new two-business-day deadline for removing recipients from the Register once the grounds for inclusion no longer apply.

Although Kazakhstan does not have a “foreign agents” law, the Register may serve as a mechanism for identifying and potentially stigmatizing organizations and individuals receiving foreign funds.

Domestic Funding

An NCO may engage in entrepreneurial activities to the extent that such activities correspond to its statutory goals. Income from the entrepreneurial activities of NCOs may not be distributed among members or participants of NCOs (Article 33 of the NCO Law). An NCO may engage in this activity either independently or through a separate legal entity or individual entrepreneur.

If an NCO is engaged in entrepreneurial activity and non-commercial activity, it must keep separate tax and accounting records for its non-commercial activities and its entrepreneurial activities.

Except in the case of OSS, income from entrepreneurial activity is subject to taxation in the same manner as that of a commercial organization.

The following income sources for NCOs from entrepreneurial activity are not taxable:

- income under a state social contract (service contract);

- interest income on deposits; and

- excess of positive exchange rate differences over negative exchange rate differences arising from deposited funds, including accrued interest.

BARRIERS TO EXPRESSION

Kazakhstani legislation does not explicitly prohibit NCOs from engaging in advocacy activities or participating in public policy discussions. PAs may take part in public debate, advocacy, and lobbying activities in accordance with their statutory objectives and applicable legislation.

According to Article 19 of the Law on PAs, PAs are entitled to carry out the following activities to achieve their statutory goals, while observing legal requirements:

- disseminate information about their activities;

- represent and protect the rights and lawful interests of their members before courts and other state bodies, as well as other public associations;

- establish mass media outlets;

- organize and hold peaceful assemblies, including meetings, rallies, demonstrations, marches, and

pickets;

- conduct publishing activities;
- join international non-governmental and noncommercial associations; and
- exercise other powers that do not contradict the legislation of the Republic of Kazakhstan.

In addition, PAs whose statutory objectives include election observation may participate in monitoring elections. Under the Law on Elections, accredited PAs may act as observers of compliance with electoral legislation and enjoy certain procedural rights. These include the right to attend meetings of election commissions, observe voting and vote counting, accompany mobile ballot boxes, receive information on the voting process, take photographs and video recordings, review protocols, and appeal decisions of election commissions.

In recent years, the environment for the exercise of freedom of expression has also been influenced by several legislative developments, particularly in the regulation of the digital sphere.

In particular, two laws affecting freedom of speech on the internet were adopted in Kazakhstan in 2023 and 2024:

- The Law on Mass Media (June 19, 2024); and
- The Law on online platforms and online advertising (July 23, 2023).

Law on Mass Media

The Law on Mass Media superseded the Laws on Mass Media and Television and Radio Broadcasting. It expands the definition of mass media to include internet publications, which are required to be registered as mass media with an authorized state body and to have information and communication infrastructure located within Kazakhstan. The grounds for refusing to register an internet publication include, among other things, propaganda of “extremism,” which is not clearly defined in Kazakh law, and therefore may allow a broad range of actions to be classified as “extremism.”

In addition, the law grants the authorized body the right to monitor mass media. Monitoring is understood as “the process of collecting and analyzing mass media products for compliance with the legislation of the Republic of Kazakhstan, as well as for harm to the moral development of society and violation of universal, national, cultural, and family values.” At the same time, the legislation does not specify what is meant by “moral development of society and universal, national, cultural and family values.” This provision may result in increased self-censorship among journalists and restrict freedom of expression.

The law prohibits the professional activities of foreign media and foreign journalists within the territory of Kazakhstan without appropriate accreditation. The Ministry of Foreign Affairs has the right to refuse accreditation in accordance with the law. Foreign television and radio channels distributed by television and radio broadcasting operators within the territory of Kazakhstan are subject to mandatory registration with the authorized body.

On November 17, 2025, amendments to the Law on Mass Media required that the distribution of mass media content created using artificial intelligence systems be permitted only if the audience is informed that such content has been produced using AI. Shortly thereafter, on December 30, 2025, both the Law on Mass Media and the Law on Online Platforms and Online Advertising were amended to expand the list of content prohibited or restricted from distribution: previously listed materials containing propaganda of violence were joined by materials containing propaganda of non-traditional sexual orientation and pedophilia. Under the Law on Mass Media, this change applies to the general principles of media regulation, restrictions on content distribution, and the grounds for liability of mass media outlets; under

the Law on Online Platforms and Online Advertising, it bans posting and distributing such content on platforms operating in Kazakhstan. At the same time, there is no clear legal definition of "propaganda of non-traditional sexual orientation," which makes it unclear what specific actions or statements may be considered propaganda in any given case.

Law on Online Platforms and Online Advertising

On July 10, 2023, the President signed the Law on Online Platforms and Online Advertising, which took effect on September 10, 2023. The law introduces state regulation of online platforms and online advertising and applies to internet resources, software, and instant messaging services such as Aitu, WhatsApp, Skype, and Telegram, both within and outside Kazakhstan. The government justified the law as necessary to ensure tax compliance by bloggers and to combat fake news, internet fraud, cyberbullying, and illegal advertising. However, civil society raised concerns that many issues covered by the law were already regulated by existing legislation and that the law could restrict freedom of expression by introducing liability for disseminating “false information” and requiring bloggers to label sponsored content, while the criteria for distinguishing advertising from personal opinion remain unclear.

On June 24, 2024, the Minister of Culture and Information approved the Rules on restricting access to internet resources, foreign online platforms, and instant messaging services, creating an administrative mechanism to restrict access to content considered prohibited under Kazakh legislation. Because the notion of “information prohibited by legislation” is broadly defined, such restrictions may be vague and dependent on official interpretation. Authorities may also gradually reduce internet traffic to platforms, making them practically inaccessible without formally blocking them and without a mandatory prior court decision.

On February 16, 2024, the Minister of Culture and Information adopted the Rules on labeling online advertising, which expanded the concept of advertising to include affiliate links, hidden advertising integrations, and commercial mentions of products or brands. As a result, almost any commercial activity by a blogger may be considered advertising.

Tax oversight of bloggers has also intensified. In 2024, the tax authorities conducted desk audits covering approximately 80,000 citizens, including about 850 bloggers, and collected around 500 million tenge in taxes (as of 2026). In February 2025, bloggers with more than 20,000 subscribers received tax notifications involving significant additional tax assessments. According to bloggers and experts, tax authorities may have compared tax declarations with all incoming bank transfers, including personal transfers and charitable fundraising, which could lead to inflated assessments of entrepreneurial income. The government itself acknowledged regulatory gaps, including the absence of clear criteria for identifying advertising and classifying online content as commercial or non-commercial. [1] Such uncertainty may create risks for freedom of expression, as users cannot predict the legal consequences of their online activities.

Subsequent amendments adopted in July 2025 (effective January 1, 2026) require representatives of online platforms with more than 100,000 daily users in Kazakhstan to interact with tax authorities, potentially increasing tax oversight. Another amendment adopted on December 30, 2025, expanded the list of unlawful content to include propaganda of non-traditional sexual orientation and pedophilia. However, the law does not define the concept of “propaganda of non-traditional sexual orientation,” creating legal uncertainty regarding its application.

The 2026 amendments to the Constitution, while guaranteeing freedom of speech, also allow its restriction on vague grounds of “infringement upon the morality of the population,” a concept lacking any clear legal definition and leaving authorities with wide discretion to interpret it restrictively.

Overall, Kazakhstan’s legal framework continues to allow civil society actors to participate in advocacy and public policy discussions. At the same time, recent legislative and policy developments suggest a gradual expansion of regulatory oversight in the digital information space, which may affect the conditions under which civil society organizations, journalists, and online users exercise freedom of expression.

[1] Letter of the Acting Head of the Office of the Government of the Republic of Kazakhstan dated November 5, 2025, No. 16-10/6739dz, issued in response to Parliamentary Inquiry No. DZ-398 of October 17, 2025, submitted by S.M. Ponomarev, on Measures to Regulate Foreign Funding of Kazakhstani Bloggers and to Monitor Income Derived from Activities Financed by Foreign Sources.

BARRIERS TO ASSEMBLY

In accordance with the Constitution, citizens of Kazakhstan have the right to assemble peacefully and without weapons and to hold meetings, demonstrations, marches, and pickets. This right can be restricted in the interests of national security, public order, and the protection of the health, rights, and freedoms of other people (Article 32 of the Constitution). Assemblies are regulated by the Law on the Procedure of Organization and Conducting Peaceful Assemblies (the law), which was adopted on May 25, 2020. Activities such as demonstrations, marches, rallies, meetings, and pickets are viewed as a form of assembly covered by the law. Spontaneous actions conducted without obtaining a prior permit from a local executive body are not allowed and must be terminated upon the local executive body's demand. The law establishes two procedures for organizing peaceful assemblies: 1) notification for pickets, rallies, and meetings; and 2) coordination for demonstrations and marches.

Peaceful assemblies (except for pickets) can be organized only in "specialized" places identified by local representative bodies. Pickets can be conducted in any "non-forbidden" place; however, they can include only one person and cannot last more than two hours a day. To conduct a picket, rally, or meeting, a notification must be filed with the local authorities no later than five days prior to the scheduled date. To hold a demonstration or march, the organizer must submit an application for coordination (permit) to the local authorities no later than 10 days prior to the scheduled date. Only citizens of Kazakhstan over the age of 18 and local legal entities can organize and participate in peaceful assemblies. The application must include an extensive list of information consisting of 13 items, including the goal, form, name of the organizer, specialized place for conducting the assembly, start and end times, approximate number of participants, information on the erection or use of any structures, and the source of funding. The local executive body must issue its decision within three days for notification and within seven days for coordination. For notifications, the absence of a response from local authorities within three days can be considered as consent to conduct an assembly. Local authorities have the right to refuse consent for an assembly or propose an alternative place or route. The law contains ten reasons for refusal, including several minor technical grounds, such as submission of incomplete or inaccurate information, and violation of the deadlines for submitting a notification or application for coordination.

Overall, both the notification and coordination procedures function as de facto pre-approval mechanisms: local authorities may refuse authorization or propose an alternative place or route, and organizers must wait for a response before proceeding. In practice, regardless of the label "notification" or "coordination," all assemblies require approval by local authorities.

The law states that "the right to freedom of peaceful assembly may not be restricted, with the exception of cases established by this law in the interests of state security, public order, health, protection of the rights and freedoms of others" (Para 2, Article 2). It also states that "upon introduction of a state of emergency, martial law, or the legal regime of an anti-terrorist operation for the period of their operation, peaceful assemblies may be prohibited or limited in accordance with the Laws on 'State of Emergency,' 'State of War,' and 'Countering Terrorism' (Para 4, Article 2).

Assembly organizers have multiple responsibilities under the law. Some of these are burdensome to implement and broadly defined, such as "require participants in peaceful assemblies to observe public order and the rules for their conduct, as well as to prevent violation of the legislation of the Republic of Kazakhstan" or "create conditions for the safety of participants in peaceful assemblies during their conduct, ensure the safety of buildings, structures, small architectural forms, green spaces, as well as other property." Organizers are also required to conduct the assembly in accordance with the aims specified in the application, within the specified periods, in the specified place, and to maintain public order. Violations can lead to a fine of up to 70 MCIs or administrative arrest for up to 25 days; for legal entities, fines may reach up to 150 MCIs (Article 488 of the CoAO) (approximately $1,145).

Additional Resources

This section contains links to external reports and news reports relevant to civic freedoms. Click a subheading for more, or click here to expand all subheadings.

GLOBAL INDEX RANKINGS

Ranking Body	Rank	Ranking Scale (best – worst possible)
UN Human Development Index	60 (2023)	1 – 193
World Justice Project Rule of Law Index	66 (2025)	1 – 143
Transparency International Corruption Perceptions Index	96 (2025)	1 – 182
Freedom House: Freedom in the World	Status: Not Free Political Rights: 5 Civil Liberties: 18 (2026)	Free/Partly Free/Not Free 40 – 0 60 – 0
Fund for Peace Fragile States Index	115 (2024)	179 – 1

REPORTS

UN Universal Periodic Review Reports	Kazakhstan UPR page
UN Human Rights Reports	Kazakhstan
U.S. State Department	2024 Human Rights Report
IMF Country Reports	Kazakhstan and the IMF
International Center for Not-for-Profit Law Online Library	Kazakhstan

NEWS

Kazakhstan has a new constitution (March 2026)
Voters in Kazakhstan cast their ballots in overwhelming favor of a proposed new Constitution on March 15, 2026. The government presented this as the final stage of a “transformation of the state,” which will signal the birth of a “New Kazakhstan.” A number of analysts, however, hold different views. According to them, the new Constitution not only upholds but also strengthens the existing “superpresidential” model, making it significantly more difficult for the public to scrutinize or even participate in politics. Kazakh civil society is increasingly demanding the expansion of rights and more power to participate in legislative decisions.

Kazakhstan constitutional referendum fact sheet (March 2026)
The article provides an overview of the new Constitution of Kazakhstan and the key provisions submitted to a nationwide referendum. It summarizes the main institutional changes, including Article 6, which prohibits foreign sources of funding for political parties and trade unions and requires public disclosure of

information on funds and assets received by non-profit organizations from foreign sources.

Kazakhstan plans to introduce age restrictions for registration on online platforms (December 2025)
In December 2025, Kazakhstan's Ministry of Culture and Information proposed legislative amendments regulating online platforms. The draft would prohibit users under the age of 16 from registering on online platforms (except instant messaging services), require platforms to establish local representative offices in Kazakhstan, and obligate large anonymous accounts (with more than 5,000 followers) to provide identifying information to the authorities. The proposal also introduces sanctions, including fines and potential restrictions on platform access, for failure to remove unlawful content or comply with regulatory orders.

A separate law on NGOs is being developed in Kazakhstan (February 2026)
The article reports that Kazakhstan's Ministry of Culture and Information has prepared a CDRP for a draft Law on NGOs. The proposed law aims to establish a comprehensive framework for regulating NGOs, defining their legal status, principles of operation, and rights and duties, while introducing new mechanisms for state support, transparency, and cooperation between the government and civil society, including the creation of a national digital platform for NGOs.

The Digital Code has been adopted in Kazakhstan: what will change (January 2026)

Kazakhstan has adopted a new Digital Code establishing a legal framework for the development of digital technologies and artificial intelligence, introducing digital rights for citizens and strengthening requirements for government digital transformation and cybersecurity.

Kazakhstan to Establish Ministry for AI Development, Digital Code, and Crypto Asset Funds (September 2025)
In his annual address to the people of Kazakhstan, President Kassym-Jomart Tokayev identified digitalization and artificial intelligence (AI) as key priorities for the country's development. The president announced a series of institutional and legislative initiatives aimed at positioning Kazakhstan at the forefront of the global technological transformation. Tokayev emphasized that digitalization and AI should form the foundation for modernizing both the national economy and the system of public administration. As a first step, the adoption of the Digital Code should be accelerated," Tokayev stated. According to Tokayev, the Digital Code will serve as a foundational document outlining Kazakhstan's strategic directions for digitalization

Kazakhstan proposes Foreign Agents Law for NGOs and media (February 2025)
Members of Kazakhstan's parliament have proposed adopting a law on foreign agents, requiring media outlets and non-governmental organizations (NGOs) that receive foreign funding to disclose their financial sources. The initiative, put forward by deputies from the People's Party of Kazakhstan (PPK), has sparked debate within the country's political and expert circles. Irina Smirnova, a deputy from the PPK, a party that won 10 of the 98 seats in the 2023 parliamentary elections, publicly announced the proposal. Citing open-source data, Smirnova claimed that approximately 200 NGOs in Kazakhstan receive foreign funding, with around 70% of these organizations reportedly financed by sources from the United States.

Civil society laments stalled political reforms (October 2024)
Widespread hopes for a more pluralistic and democratic Kazakhstan are fading some 30 months after President Kassym-Jomart Tokayev unveiled his program for dismantling the authoritarian system associated with his predecessor and mentor, Nursultan Nazarbayev. The "New Kazakhstan" program was greeted enthusiastically by political analysts and civil society members when it was announced in March 2022 to a country still reeling from violent nationwide protests two months earlier. However, some of those same analysts and experts are now expressing disillusionment, saying New Kazakhstan has largely remained on paper while Nazarbayev and his relatives continue to wield influence.

Date set for Kazakhstan nuclear referendum (September 2024)
Kassym-Jomart Tokayev has signed the presidential decree setting the date for a national referendum on the construction of a nuclear power plant. The referendum will take place on October 6. The president

announced the date of the referendum in his annual state-of-the-nation address, saying the country is in “dire need of reliable and environmentally-friendly” sources of energy.

Kazakhstan Focuses on Precision AI Development with New Law and Committee (July 2024) (*English*)
Based on best world practices, the Kazakh Ministry of Digital Development, Innovation and Aerospace Industry and the Mazhilis, the lower house of the Kazakh Parliament, developed a draft law on artificial intelligence (AI) at a July 16 government meeting chaired by Prime Minister Olzhas Bektenov. This draft law follows the instruction of President Kassym-Jomart Tokayev, who emphasized the efficient use of artificial intelligence in various sectors such as security, medicine, banking services, logistics, and education.

Kazakhstan Arrests Former Interior Minister Over Protest Crackdown (April 2024) (*English*)
Authorities in Kazakhstan have arrested a former interior minister in connection with a deadly police crackdown on unrest that gripped the country in 2022. The prosecutor general’s office announced that Erlan Turgumbayev was detained on charges of “abuse of power and official authority resulting in grave consequences” in the crackdown. The Ministry of Internal Affairs is in charge of the police force. Turgumbayev was relieved of duty a month after the unrest.

Kazakhstan Deals with Bloggers: How They Will be Controlled (July 2023) (*English*)
The parliament of Kazakhstan passed the law to bind bloggers pay internet advertising taxes and to counter fake news. The authors of the draft law claim that the need for regulation of bloggers’ activity and online space arose a long time ago because of the active online scam, cyberbullying and illegal advertising.

What does the law on online platforms and online advertising say? (July 2023) (*Russian*)
The law on online platforms and online advertising has been published, which was signed by Head of State Kassym-Jomart Tokayev the night before. The purpose of the law is to determine the legal basis for the functioning of online platforms, as well as the production, placement, distribution and storage of online advertising, and the prevention and suppression of illegal content.

The concept of “influencer” will be enshrined in the law of Kazakhstan (May 2023) (*Russian*)
Mazhilis deputy Aidos Sarym said that the concept of “influencer” will appear in Kazakh legislation. On the sidelines of the plenary meeting of the Mazhilis, Sarym spoke about the new bill on online platforms and online advertising, which deputies took up for work today. “We know that many active users receive money in envelopes. They use the Internet to create financial pyramids and engage in illegal charity. We would like, firstly, to outline all this. A huge number of new terms related to with this. And the second part concerns the activities of online platforms. Here we introduce the concept of “influencer,” the deputy said, answering questions from journalists.

How will the Constitution of Kazakhstan change after the adoption of amendments? (September 16, 2022) (*Russian*)
On September 16, 2022, the members of the parliament voted for amendments to the Constitution. The newspaper article summarizes the major amendments made to the Constitution.

The bill on public control was approved in the first reading in the Mazhilis (December 7, 2022) (*Russian*)
On September 7, 2022, at the plenary session chaired by the Speaker of the Mazhilis Yerlan Koshanov, the members of the parliament approved the draft law on public control in the first reading.

Filing of petitions in Kazakhstan will be regulated by law (December 7, 2022) (*Russian*)
At the plenary session of the Mazhilis of the Parliament, the MPs approved, in the first reading, the draft Law on Public Control and a package of related amendments that regulate the filing of petitions in Kazakhstan. The article contains comments of the Minister of Information and Social Development of the Republic of Kazakhstan Darkhan Kydyrali regarding these bills.

ARCHIVED NEWS

Issues of legal regulation of non-profit organizations were discussed by Kazakh and international NGOs (September 2021) (*Russian*)

Non-profit organizations legislation will be improved (June 2021) (*Russian*)

Kazakhstan will have a new law on volunteering and charity (March 2021) (*Russian*)

New Draft Law on Public Control Discussed in Almaty (January 2021) (*Russian*)

Kazakh human rights and media public organizations face unjustified and disproportionate fines and suspension of activities (January 2021)

Public control will be regulated by law – Balayeva (September 2020)

President signs off on contentious rally law (May 2020)

Amendments on issues of AML/CFT were introduced to the Majilis (September 2019) (*Russian*)

Draft law on charity and donorship developed by the Ministry of Social Development (November 2018) (*Russian*)

Ministry of Social Development established in Kazakhstan (June 2018)

Government approves the draft of the new Tax Code (January 2018)

Government approves the draft of the new Tax Code (September 2017)

Kazakhstan develops new rules for issuing grants to NGOs (July 2017)

Code of Ethics for Kazakhstan NGOs to be adopted soon (December 2016)

Why Kazakhstan created the Ministry for Religious and Civil Society Affairs (November 2016)

Kazakhstan introduces tax control over foreign funding (August 2016)

CSO Database Formation (March 2016) *(Russian)*

CSO Activists Petition against New Legislation (October 2015) *(Russian)*

Opinion on the Draft Law on Access to Information (May 2015)

UN Special Rapporteur urges Kazakhstan to boost right of peaceful assembly (January 2015)

"Kazakh CSOs Should Not be Sponsored by Foreign Donors" (September 2014) (Russian)

historical noteS

Civil society in Kazakhstan has become increasingly diverse and visible since the country's independence in 1991. Early non-commercial organizations (NCOs) focused on human rights and the "democracy agenda," inspired by the post-Soviet reform process. By 1997, the number of NCOs had grown to 1,600, supported by significant international funding and technical assistance.

In [year], the Ministry of Information and Public Development (MIPD) reported 23,335 registered NCOs, of which 18,204 were active. These organizations range from mutual benefit groups, such as homeowners' associations, to organizations promoting human rights, protecting vulnerable groups, providing social services, and supporting environmental initiatives.

The government has encouraged structured dialogue with the sector, hosting biennial Civic Forums since 2003 to discuss policy issues and develop recommendations. In 2020, the government adopted the

Concept on Civil Society Development through 2025, which calls for improved regulation, greater participation of civil society in legislative processes, and stronger NCO–government partnerships.

Following a national referendum in March 2026, Kazakhstan's new Constitution entered into force on July 1, 2026. The new Constitution introduced significant changes to the political system, including the transition to a unicameral parliament (Kurultai) with 145 members elected under a proportional electoral system, the creation of a Vice President position, and the establishment of a Council of the People of Kazakhstan with the right of legislative initiative.

Financial Sustainability

Kazakhstan provides significant state funding to NCOs, mainly to deliver social services. Since Kazakhstan's independence, the total amount of state funding for civil society initiatives has exceeded KZT 140 billion (USD 258 billion as of September 2025).

The State Social Contracting mechanisms, introduced in 2005, competitively selects NCOs to implement government-funded social projects. In 2023 alone, the government allocated the equivalent of USD 37.1 million through the SSC system.

State grants, introduced in 2016, are distributed by the Civic Initiatives Support Centre. Unlike SSC, NCOs may use a portion of the state grants for logistical support and institutional development (a maximum of 10 percent for short- and medium-term grants and 5 percent for long-term grants).

State awards, introduced in 2017, are given to NCOs to contribute to solutions to social problems at the republican, sectoral, and regional levels. Evaluation criteria includes the social contribution to the development of the sector, region, republic, the organization's experience, public recognition, innovation, and efficiency of activities.

Beginning in January 2023, a new SSC mechanism was introduced to support the implementation of strategic partnerships. Under this mechanism, state bodies select national-level NCOs to implement national priorities through tenders.

Public funding, however, cannot by itself ensure financial sustainability of NCOs. Despite these programs, most NCOs remain financially dependent on one or two sources of income and struggle to diversify funding.

Other forms of revenue, such as income from entrepreneurial activities and donations from local donors, remain undeveloped, partly because of weak tax incentives, the absence of a strong charitable giving culture, and the limited public visibility of NCOs.

Restrictions on Donations and Reporting

Since 2015, Kazakhstan has tightened control over NCO funding. A mandatory reporting database requires NCOs to submit annual reports on their activities, funders, key managers, and other types of information.

In July 2016, Kazakhstan adopted the so-called Law on Payments, which introduced additional reporting requirements for organizations (including NCOs) and individuals receiving foreign funds and/or assets, including the obligation to notify tax authorities, report on expenditures, and label publications funded from foreign sources. Failure to comply with these requirements is punishable by administrative penalties.

These requirements have been used to pressure human rights organizations. In late 2021, NCOs proposed tried to convince the government to repeal or substantially revise the most restrictive requirements in the Law on Payments. Although reporting frequency was reduced from quarterly to semi-annual in 2021, other key civil society demands were not accepted.

https://www.icnl.org/resources/civic-freedom-monitor/kazakhstan