

July 2011

A summary of the monthly
compliance obligations
for companies doing business
in Kazakhstan

Tax Compliance Reminder

Calendar

July 2011						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
				1	2	3
4	5 ✓	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20 ✓	21	22	23	24
25 ✓	26	27	28	29	30	31

○ Tax reports due

✓ Payments due

Contents

Calendar	1
Tax reports due	2
Payments due	3
Other reports due	4

Tax reports due

Deadline for submission	Name of report	Tax period
5 July	Statement of current payments of tax on modes of transport	2011
15 July	Excise duty declaration	May
20 July	Declaration of indirect taxes on imported goods ¹	June

¹ Declaration is filed for goods imported to Kazakhstan from Customs Union countries. Please note that along with the declaration, documents listed in point 3 of article 276-20 of the Code of the Republic of Kazakhstan concerning taxes and other compulsory payments to the budget should be filed with the tax authorities.

Payments due

Deadline for payment	Name of payment	Period for which payments are due
5 July	Current payment of tax on modes of transport	2011
20 July	Excise duty	June
20 July	Import VAT on goods (imported to Kazakhstan from Customs Union countries)	June
25 July	Advance payment of corporate income tax	July
25 July	Corporate income tax withheld at the source of payment, including payments made to residents	June
25 July	Social tax for local and foreign employees	June
25 July	Social contributions to the State fund of social insurance	June
25 July	Pension fund contributions withheld at the source of payment to local employees	June
25 July	Individual income tax withheld at the source of payment	June
25 July	Individual income tax withheld at the source of payments made to non-resident employees of non-resident legal entities without permanent establishment in the Republic of Kazakhstan	July

Other reports due

Kazakhstan legislation may stipulate other types of reports (e.g. statistical reports, reports of taxpayers, which are subject to monitoring, etc.) due for filing with the appropriate authorities. There are also other tax payments to the budget with specific payment and filing deadlines. The volume and content of the reports and payment deadlines are determined depending upon the activities performed by an entity. Please contact Ernst & Young if you require information on other types of reports.

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