

March 2011

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

Compliance Reminder

Calendar

March 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

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Tax reports due

Deadline for submission	Name of report	Tax period
15 March	Excise duty declaration	January
21 March	Declaration of indirect taxes on imported goods ¹	February
31 March	Corporate income tax declaration	2010
31 March	Declaration on individual income tax from income of resident and non-resident individuals	2010
31 March	Land, modes of transport and property tax declaration	2010

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
21 March	Excise duty	February
21 March	Import VAT on goods (imported to Kazakhstan from Customs Union countries)	February
25 March	Corporate Income tax withheld at the source of payment, including payments made to residents	February
25 March	Individual income tax withheld at the source of payment	February
25 March	Social tax for local and foreign employees	February
25 March	Social contributions to the State fund of social insurance	February
25 March	Pension fund contributions withheld at the source of payment to local employees	February
25 March	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	March
25 March	Advance payment of corporate income tax	March

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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