

September 2011

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

Tax Compliance Reminder

Calendar

September 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		

Tax reports due

Payments due

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Tax reports due

Deadline for submission	Name of report	Tax period
15 September	Excise duty declaration	July
20 September	Declaration of indirect taxes on imported goods ¹	August

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

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.

Contacts

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