

November 2010

**An up-to-the-minute
guide to developments in the tax
legislation of Kazakhstan**

Legislative alert

Expiration of electronic keys for submission of tax reports

The Tax Committee of the Ministry of Finance of the Republic of Kazakhstan has published a list of taxpayers, whose electronic keys expire in November 2010. This list can be found on the web site of the Tax Committee of the Ministry of Finance:

<http://www.salyk.kz/ru/Lists/ListNews/DispForm.aspx?ID=285>

If the tax registration number (TRN) of your company is listed in this list, please apply to the tax department at place of the company's registration for re-issuance of the electronic key so that tax reports can continue to be submitted electronically.

If you have any difficulties in locating the above list, please, feel free to contact us.

Contacts

We hope that you will find this overview helpful. For more detailed information, please contact the following specialists:

Zhanna Tamenova

Partner, Head of Tax & Legal Services

Tel: +7 (727) 258 5960

Email: zhanna.s.tamenova@kz.ey.com

Natalya Kozlenkova

Manager, Marketing and Business Development Department

Tel: +7 (727) 258 5960

Email: natalya.kozlenkova@kz.ey.com

Ernst & Young

Assurance | Tax | Transactions | Advisory

About Ernst & Young

Ernst & Young is a global leader in assurance, tax, transaction and advisory services. Worldwide, our 141,000 people are united by our shared values and an unwavering commitment to quality.

We make a difference by helping our people, our clients and our wider communities achieve their potential.

Ernst & Young expands its services and resources in accordance with clients' needs throughout the CIS. 3,500 professionals work at 16 offices in Moscow, St. Petersburg, Novosibirsk, Ekaterinburg, Togliatti, Yuzhno-Sakhalinsk, Almaty, Astana, Atyrau, Baku, Kyiv, Donetsk, Tashkent, Tbilisi, Yerevan, and Minsk.

For more information about our organization, please visit www.ey.com.

Ernst & Young refers to the global organization of member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients.

Contacts

Almaty +7 (727) 258 5960	Moscow +7 (495) 755 9700
Astana +7 (7172) 58 0400	Novosibirsk +7 (383) 211 9007
Atyrau +7 (7122) 99 6099	St. Petersburg +7 (812) 703 7800
Baku +994 (12) 490 7020	Tashkent +998 (71) 140 6482
Donetsk +380 (62) 340 4770	Tbilisi +995 (32) 43 9375
Ekaterinburg +7 (343) 378 4900	Togliatti +7 (8482) 99 9777
Kyiv +380 (44) 490 3000	Yerevan +374 (10) 500 790
Minsk +375 (17) 209 4535	Yuzhno-Sakhalinsk +7 (4242) 49 9090

This publication has been carefully prepared, but it necessarily contains information in summary form and is therefore intended for general guidance only, and is not intended to be a substitute for detailed research or the exercise of professional judgment. Ernst & Young can accept no responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication. On any specific matter, reference should be made to the appropriate adviser.

www.ey.com/kazakhstan

© 2010 Ernst & Young Advisory LLP
All Rights Reserved.