

January 2012

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

Tax Compliance Reminder

Calendar

January 2012						
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
16 January	Excise duty declaration	Novemeber
20 January	Statement of advance payments of corporate income tax subject to payment prior to submission of a declaration	First quarter
20 January	Declaration of indirect taxes on imported goods ¹	December

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

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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If you would like our assistance, please refer to the following Ernst & Young contacts:

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