

April 2011

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

Tax Compliance Reminder

Calendar

April 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
11 April	Excess profits tax declaration	2010
15 April	Excise duty declaration	February
20 April	Statement of advance payments of corporate income tax subject to payment after the submission of a declaration	April–December
20 April	Declaration of indirect taxes on imported goods ¹	March

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
11 April	Final settlement of the corporate income tax liability	2010
11 April	Tax on the net income of non-resident legal entities performing activities through a permanent establishment (Branch profits tax)	2010
11 April	Withholding tax on income of non-resident legal entities deducted for corporate income tax purposes but not paid	2010
11 April	Individual income tax on income of non-resident individuals received from Kazakhstan sources other than tax agents	2010
11 April	Individual income tax on income of resident individuals	2010
11 April	Final settlement of the property tax liability	2010
11 April	Final settlement of the land tax liability	2010
11 April	Tax on modes of transport purchased after 1 July 2010	2010
15 April	Excess profits tax	2010
20 April	Excise duty	March
25 April	Individual income tax withheld at the source of payment	March
25 April	Social tax for local and foreign employees	March
25 April	Social contributions to the State Fund of Social Insurance	March
25 April	Pension fund contributions withheld at the source of payment of income to local employees	March
25 April	Income tax withheld at the source of payment, including payments made to residents	March
25 April	Individual income tax withheld at the source of payments made to non-resident employees of non-resident legal entities without permanent establishments in the Republic of Kazakhstan	April
25 April	Advance payment of corporate income tax	April

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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