

June 2011

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

Tax Compliance Reminder

Calendar

June 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 June	Excise duty declaration	April
20 June	Declaration of indirect taxes on imported goods ¹	May

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

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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