

May 2011

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

Tax Compliance Reminder

Calendar

May 2011						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
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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 May	Excise duty declaration	March
16 May	Declaration of indirect taxes on imported goods ¹	April
16 May	Mineral extraction tax declaration	First quarter
16 May	Declaration of rental tax	First quarter
16 May	Personal income tax and social tax declaration	First quarter
16 May	VAT declaration, register of invoices for goods (work, services) sold and purchased during the tax period	First quarter
16 May	Environmental emissions declaration	First quarter
16 May	Fixed tax declaration	First quarter
16 May	Gaming tax declaration	First quarter
16 May	Statement of corporate income tax from residents withheld at the source of payment	First quarter
16 May	Statement of corporate income tax from non-residents withheld at the source of payment	First quarter
16 May	Statement of current payments of property tax ²	as of 1 May
16 May	Statement of current payments of land tax ²	as of 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.

² Statement is submitted in case of a change in the tax liability within the tax period

Payments due

Deadline for payment	Name of payment	Period for which payments are due
16 May	VAT self-charged on services provided by unregistered non-residents	First quarter
20 May	Excise duty	April
20 May	Import VAT on goods (imported to Kazakhstan from Customs Union countries)	April
25 May	Social contributions to the State fund of social insurance	April
25 May	Pension fund contributions withheld at the source of payment to local employees	April
25 May	Individual income tax withheld at the source of payment	April
25 May	Social tax for local and foreign employees	April
25 May	VAT payment	First quarter
25 May	Payment of rental tax	First quarter
25 May	Mineral extraction tax	First quarter
25 May	Payment of the charge for the environmental emissions	First quarter
25 May	Fixed tax	First quarter
25 May	Gaming tax	First quarter
25 May	Advance payment of corporate income tax	May
25 May	Corporate income tax withheld at the source of payment, including payments made to residents	April
25 May	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	May
25 May	Property tax payment	one quarter of estimated annual tax liability
25 May	Land tax payment	one quarter of estimated annual tax liability

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

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

Zhanna Tamenova

Partner, Head of Tax & Legal Services

Tel.: +7 (727) 258 5960

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

Natalya Kozlenkova

Manager, Marketing department

Tel.: +7 (727) 258 5960

Email: natalya.kozlenkova@kz.ey.com

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Contacts

Almaty	+7 (727) 258 5960
Astana	+7 (7172) 58 0400
Atyrau	+7 (7122) 99 6099
Baku	+994 (12) 490 7020
Donetsk	+380 (62) 340 4770
Ekaterinburg	+7 (343) 378 4900
Kazan	+7 (843) 567 3333
Krasnodar	(+7861) 210 1212
Kyiv	+380 (44) 490 3000
Minsk	+375 (17) 209 4535
Moscow	+7 (495) 755 9700
Novosibirsk	+7 (383) 211 9007
St. Petersburg	+7 (812) 703 7800
Tashkent	+998 (71) 140 6482
Tbilisi	+995 (32) 43 9375
Togliatti	+7 (8482) 99 9777
Yerevan	+374 (10) 500 790
Yuzhno-Sakhalinsk	+7 (4242) 49 9090

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