

Tax Compliance Reminder

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

April 2025

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-  Tax reports due
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Tax reports due

Deadline for submission	Name of the report	Tax period
15 April	Excise duty declaration	February
21 April	Statement of advance corporate income tax amount to be paid after the submission of the declaration	Q2-Q4
21 April	Application for the import of goods and the payment of indirect taxes	March
21 April	Calculation of current payments for the use of land plots (if a contract for temporary fee-based land use was concluded or a license for exploration or extraction of solid minerals was obtained in March 2025)	2025
21 April	Declaration on the payment for negative environmental impact (applicable to operators of objects of categories I and II, with the total annual payments of up to 100 MCI, upon receipt of a permit document in March 2025)	2025

Payments due

Payment deadline	Name of the payment	Period for which payments are due
10 April	Alternative subsoil use tax	2024
10 April	Unified land tax, payment for the use of water resources of surface sources	2024
10 April	Land tax, final settlement	2024
10 April	Individual income tax on income of individuals-migrant workers (tax residents and non-residents) not taxed at the source of payment, final payment	2024
10 April	Corporate income tax, final settlement	2024
10 April	Corporate income tax withheld at the source of payment from the income of non-resident legal entities on the accrued but not paid income deductible for corporate tax income purposes	2024
10 April	Property tax, final settlement	2024
10 April	Excess profits tax	2024
10 April	Tax on vehicles purchased after 1 July 2024	2024
10 April	Payment for reimbursement of historical costs if the amount of payment does not exceed 10,000 MCI	2024
10 April	Payment by a recipient on behalf of the state of money received from the sale of minerals transferred during 2024 by a subsoil user to fulfil the tax obligation in kind	2024
21 April	Excise duty, including the excise duty on imported goods from the Eurasian Economic Union countries	March
21 April	Payment for forest use	Q1
21 April	Payment for negative environmental impact: purchase of pollution permits by operators of objects of categories I and II, with the total annual payments of up to 100 MCI (when a permit document is issued in March 2025)	2025
21 April	Payment for use of plant resources	Q1
21 April	Import VAT on goods imported to Kazakhstan from the Eurasian Economic Union countries	March
25 April	Advance payment of corporate income tax	April
25 April	Pension fund contributions withheld at the source of payment made to employees as well as individuals providing services under independent contractor agreements	March

Payment deadline	Name of the payment	Period for which payments are due
25 April	Obligatory social health insurance contributions made to the State Social Health Insurance Fund by employees as well as individuals providing services under independent contractor agreements	March
25 April	Single payment	March
25 April	Individual income tax on the income of: <ul style="list-style-type: none"> ▪ foreign personnel provided by a non-resident whose activity does not trigger a permanent establishment in the RK; ▪ foreigners and stateless persons sent to the RK by a non-resident legal entity that is not registered as a taxpayer in the RK 	March
25 April	Individual income tax on the income of an individual entrepreneur applying a special tax regime via a special mobile application	March
25 April	Individual income tax withheld at the source of payment	March
25 April	Individual income tax on the income of: <ul style="list-style-type: none"> ▪ non-resident individuals from sources in the RK, including income from activities in the RK under a labor agreement (contract) concluded with a resident or non-resident who is an employer 	March
25 April	Corporate income tax withheld at the source of payment made to non-residents	March
25 April	Corporate income tax withheld at the source of payment made to residents	March
25 April	Mandatory Employer Pension Contributions (MEPC) calculated on income paid to employees	March
25 April	Mandatory Occupational Pension Contributions (MOPC) calculated on income paid to employees	March
25 April	Obligatory social health insurance contributions made to the State Social Health Insurance Fund	March
25 April	Payment for the use of radio frequency spectrum by foreigners, stateless persons and non-resident legal entities not operating in the Republic of Kazakhstan and not registered as taxpayers of the Republic of Kazakhstan, upon receipt of a permit in March 2025	March
25 April	Payment for the use of land plots	One fourth of the estimated annual tax liability
25 April	Payment for outdoor (visual) advertising	April
25 April	Social contributions to the State Social Insurance Fund	March
25 April	Social tax	March

Other reports due

Kazakhstan legislation stipulates other types of reports (e.g., statistical reports, reports of the taxpayers that 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 EY if you require information on other types of reports.

Contacts

If you need our assistance, please refer to the following contacts:

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