

# Tax Compliance Reminder

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

March 2025

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○ Tax reports due  
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The better the answer.  
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## Tax reports due

Deadline for submission	Name of the report	Tax period
17 March	Excise duty declaration	January
20 March	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 February 2025)	2025
20 March	Application for the import of goods and the payment of indirect taxes	February
20 March	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 February 2025)	2025
31 March	Declaration (statement) on the fulfilment of tax obligations in kind	2024
31 March	Declaration for taxpayers applying a special tax regime with a fixed deduction	2024
31 March	Declaration for payers of the single land tax	2024
31 March	Declaration on alternative subsoil use tax	2024
31 March	Personal income tax declaration	2024
31 March	Corporate income tax declaration	2024
31 March	Corporate income tax declaration (form 110.00)	2024
31 March	Corporate income tax declaration (form 180.00)	2024
31 March	Declaration on excess profit tax	2024
31 March	Declaration on vehicle tax, land tax and property tax	2024
31 March	Declaration on payment for reimbursement of historical costs, if the amount of payment is not higher than 10,000 MCI	2024
31 March	Statement of corporate income tax from non-resident legal entities withheld at the source of payment	Q4
31 March	Register of lease (use) agreements	2024

## Payments due

Payment deadline	Name of the payment	Period for which payments are due
5 March	Personal income tax on income of persons engaged in private practice (private notaries, private bailiffs, lawyers, professional mediators) that was received in February 2025	February
20 March	Excise duty, including the excise duty on imported goods from the Eurasian Economic Union countries	February
20 March	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 February 2025)	2025
20 March	Import VAT on goods imported to Kazakhstan from the Eurasian Economic Union countries	February
26 March	Advance payment of corporate income tax	March
26 March	Pension fund contributions withheld at the source of payment made to employees as well as individuals providing services under independent contractor agreements	February
26 March	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	February
26 March	Single payment	February
26 March	Individual income tax on the income of an individual entrepreneur applying a special tax regime via a special mobile application	February
26 March	Individual income tax on the income of: <ul style="list-style-type: none"> <li>foreign personnel provided by a non-resident whose activity does not trigger a permanent establishment in the RK;</li> <li>foreigners and stateless persons sent to the RK by a non-resident legal entity that is not registered as a taxpayer in the RK</li> </ul>	February
26 March	Individual income tax withheld at the source of payment	February
26 March	Individual income tax on the income of: <ul style="list-style-type: none"> <li>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</li> </ul>	February
26 March	Corporate income tax withheld at the source of payment made to non-residents	February
26 March	Corporate income tax withheld at the source of payment made to residents	February

Payment deadline	Name of the payment	Period for which payments are due
26 March	Mandatory Employer Pension Contributions (MEPC) calculated on income paid to employees	February
26 March	Mandatory Occupational Pension Contributions (MOPC) calculated on income paid to employees	February
26 March	Obligatory social health insurance contributions made to the State Social Health Insurance Fund	February
26 March	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 February 2025	February
26 March	Payment for the use of land plots	One fourth of the estimated annual tax liability
26 March	Payment for outdoor (visual) advertising	March
26 March	Payment for the use of a license for certain types of activity (gambling, storage and sale of alcohol), obtained in 2024 and/or earlier	One fourth of the estimated annual tax liability
26 March	Payment for the provision of long distance and/or international telephone and cellular communications	One fourth of the estimated annual tax liability
26 March	Social contributions to the State Social Insurance Fund	February
26 March	Social tax	February

## 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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