

Tax Compliance Reminder

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

May 2025

MO	TU	WE	TH	FR	SA	SU
			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

Contents

Calendar	1
Tax reports due	2
Payments due	3-4
Other reports due	5
Contacts	5



The better the question.
The better the answer.
The better the world works.



Shape the future
with confidence

Tax reports due

Deadline for submission	Name of the report	Tax period
14 May	Signature bonus declaration	Q1
15 May	Declaration on (calculation of) the discharge of tax liabilities in kind	Q1
15 May	Excise duty declaration	March
15 May	Personal income tax and social tax declaration	Q1
15 May	Mineral extraction tax declaration	Q1
15 May	Gaming tax declaration	Q1
15 May	VAT declaration	Q1
15 May	Declaration on the payment for negative environmental impact (for pollution objects for payers with the total annual payment of 100 MCI or more for mobile pollution sources)	Q1
15 May	Declaration on the payment for the use of surface water resources	Q1
15 May	Declaration on the payment for digital mining	Q1
15 May	Declaration on the payment for reimbursement of historical costs if the amount of payment exceeds 10,000 MCI	Q1
15 May	Declaration on rental tax on export	Q1
15 May	Declaration on royalties, extraction bonus, the RK's share in production sharing and an additional payment made by a subsoil user operating under a production sharing contract	Q1
15 May	Calculation of corporate income tax withheld at the source of income payment to non-residents	Q1
15 May	Calculation of corporate income tax withheld at the source of income payment to residents	Q1
15 May	Calculation of current payments for the use of land plots and property tax	2025
20 May	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 April 2025)	2025
20 May	Application for the import of goods and the payment of indirect taxes	April
20 May	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 April 2025)	2025

Payments due

Payment deadline	Name of the payment	Period for which payments are due
20 May	Excise duty, including the excise duty on imported goods from the Eurasian Economic Union countries	April
20 May	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 April 2025)	2025
20 May	Import VAT on goods imported to Kazakhstan from the Eurasian Economic Union countries	April
26 May	Advance payment of corporate income tax	May
26 May	Pension fund contributions withheld at the source of payment made to employees as well as individuals providing services under independent contractor agreements	April
26 May	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	April
26 May	Single payment	April
26 May	Individual income tax on the income of an individual entrepreneur applying a special tax regime via a special mobile application	April
26 May	Individual income tax on the income of: - 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	April
26 May	Individual income tax withheld at the source of payment	April
26 May	Individual income tax on the income of: - 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	April
26 May	Corporate income tax withheld at the source of payment made to non-residents	April
26 May	Corporate income tax withheld at the source of payment made to residents	April
26 May	Mandatory Employer Pension Contributions (MEPC) calculated on income paid to employees	April
26 May	Mandatory Occupational Pension Contributions (MOPC) calculated on income paid to employees	April

Payment deadline	Name of the payment	Period for which payments are due
26 May	Obligatory social health insurance contributions made to the State Social Health Insurance Fund	April
26 May	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 April 2025	April
26 May	Payment for negative environmental impact for pollution objects for payers with the total annual payment of 100 MCI or more for mobile pollution sources	Q1
26 May	Payment for the use of surface water resources	Q1
26 May	Payment for the use of land plots	One fourth of the estimated annual tax liability
26 May	Payment for outdoor (visual) advertising	May
26 May	Payment for digital mining	Q1
26 May	Payment for reimbursement of historical costs if the amount of payment exceeds 10,000 MCI	Q1
26 May	Land tax payment	One fourth of the estimated annual tax liability
26 May	Mineral extraction tax payment	Q1
26 May	Gaming tax payment	Q1
26 May	Property tax payment	One fourth of the estimated annual tax liability
26 May	VAT payment	Q1
26 May	Payment of rental tax on export	Q1
26 May	Payment of royalties, extraction bonus, the share of the Republic of Kazakhstan in production sharing, and an additional payment by a subsoil user operating under a production sharing contract	Q1
26 May	Social contributions to the State Social Insurance Fund	April
26 May	Social tax	April
26 May	Current payments by the recipient on behalf of the state towards the payment of taxes in kind	Q1

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:

Svetlana Ceban

Partner

Global Compliance & Reporting

+7 727 258 5960

svetlana.ceban@kz.ey.com

Vladimir Fesenko

Partner

People Advisory Services

+7 727 258 5960

vladimir.fesenko@kz.ey.com

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. For more information about our organization, please visit ey.com.

© 2025 Ernst & Young Kazakhstan LLP.
All Rights Reserved.

ED None.

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com/kz