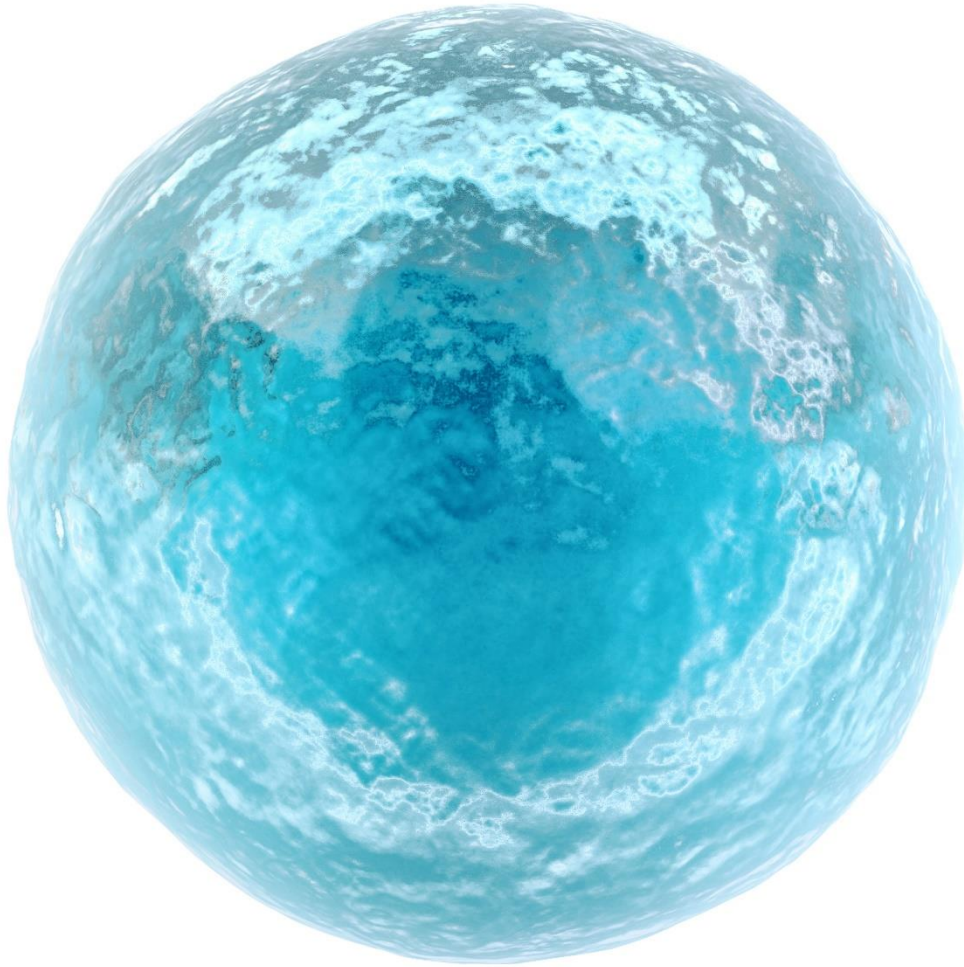


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Tax Compliance Reminder
Tax and Legal

December 2017

Dates established by legislation of the Republic of Kazakhstan for remitting taxes and other obligatory payments to the budget and for filing of tax reports

Tax reports	Filing deadline	Tax payments	Payment deadline
Signature bonus declaration and commercial discovery bonus declaration for amounts remitted in October 2017	14 December	Excise tax for November 2017	20 December
Excise tax declaration and statement for October 2017	15 December	VAT within Customs Union for November 2017	20 December
Additional statement of corporate income tax advance payments for the period after the filing of the corporate income tax declaration for the 2-4 quarters of 2017	20 December	Redemption of limit on emissions into the environment (Up to 100 MCI)	20 December
Declaration of indirect taxes for imported goods for November 2017	20 December	Advance corporate income tax payment for December 2017	25 December
An application to import goods and pay indirect taxes for November 2017	20 December	Corporate income tax withheld at source of payment from income paid in November 2017	25 December
Declaration of payment for emissions into the environment (Up to 100 MCI) for November 2017	20 December	Individual income tax withheld at source of payment in November 2017	25 December
		Social tax for November 2017	25 December
		Social contributions for November 2017	25 December
		Obligatory pension fund contributions for November 2017	25 December
		Obligatory social medical insurance contributions for November 2017	25 December

Other reports

Please note that this Tax Compliance Reminder contains only general requirements for major taxes and other obligatory payments. Kazakhstan legislation also establishes other types of reports and payments, such as statistical reports, currency control reports, and other specific taxes, charges and duties. The complete range of reporting and payment deadlines depends on an entity's business activities.

Deloitte, one of the world's largest professional services firm, is focused on client service through a global strategy executed locally in nearly 150 countries. With access to the extensive intellectual capital of 244,400 people worldwide, Deloitte delivers services in four professional areas - audit, tax & legal, consulting and financial advisory services.

Deloitte was one of the first major consulting firms to enter the CIS market. We opened our first office in Moscow in 1990. Today, over 3,400 professionals work in our 19 offices across 11 countries in the region. Our success can be measured by the response of the market in making us the fastest-growing professional services firm in the CIS.

Deloitte in the Caspian Region was established in 1993 and covers our offices in Kazakhstan, Kyrgyzstan, Uzbekistan and Tajikistan. We are one of the largest international professional practices in the Caspian region, where more than 500 local and expatriate professionals work closely together as mixed teams, to ensure the right balance of skills and provide premium client service.

Our Kazakhstan tax & legal practice is represented by four offices in Almaty, Astana, Atyrau and Aktau with nearly 100 specialists organized along industry groups and service lines. We are the only major consulting firm operating in Atyrau, Astana and Aktau through our fully operating offices.

Our tax & legal service lines are part of Deloitte's global structure. The following is intended only to highlight some of the general areas in which our tax & legal group may be of assistance.

- Corporate tax advisory services, including tax strategies, cross-border solutions and investment structures
- Tax compliance, accounting and payroll services
- Employer and individual solutions
- Legal services, including corporate consulting and governance, contract preparation, registration, labor law, currency control and due diligence services
- Transfer pricing
- Customs consulting
- Tax dispute resolution

- Corporate and in-house training
- Bringing local companies to world markets.

In addition to our skills in a broad range of tax and legal disciplines, we can offer our clients the expertise of our industry specialists. Deloitte has established cross-functional industry groups, which are intended to assist our clients in overcoming complex challenges in line with today's market needs:

- Energy & Resources
- Telecommunications, Media and Technology
- Consumer and Industrial Products
- Financial Services

How to contact us

Should you have any questions about the information contained in this issue of our Tax Compliance Reminder or any other questions regarding business operations in Kazakhstan, please do not hesitate to contact any of our team members.

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