



## **Tax Compliance Reminder** Tax and Legal

August 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

<b>Tax reports</b>	<b>Filing deadline</b>	<b>Tax payments</b>	<b>Payment deadline</b>
Signature bonus declaration and commercial discovery bonus declaration for amounts remitted in June 2017	14 August	VAT within Customs union for July 2017	21 August
Statement of corporate income tax withheld at source of payment from income paid for the 2-nd quarter 2017	15 August	Excise tax for July 2017	21 August
Declaration of personal income tax and social tax from income paid to for the 2-nd quarter 2017	15 August	Redemption of limit on emissions into the environment (Up to 100 MCI)	21 August
VAT declaration for the 2-nd quarter 2017	15 August	Advance corporate income tax payment for August 2017	25 August
Excise tax declaration and statement for June 2017	15 August	Corporate income tax withheld at source of payment from income paid in July 2017	25 August
Declaration on royalties, extraction bonus, the share of the Republic of Kazakhstan on production sharing, additional payment of subsoil user carrying out contractual activities on production sharing for the 2-nd quarter 2017	15 August	Rent tax on export for the 2-nd quarter 2017	25 August
Declaration on historical payments reimbursements for the 2-nd quarter 2017 (over 10,000 MCI)	15 August	VAT for the 2-nd quarter 2017	25 August
Declaration of rent tax on export for the 2-nd quarter 2017	15 August	Personal income tax withheld at source of payment from employees' salaries paid in July 2017	25 August
Declaration of Mineral extraction tax (MET) for the 2-nd quarter 2017	15 August	Payment on historical payments reimbursements for the 2-nd quarter 2017 (over 10,000 MCI)	25 August
Statement of current payments of land tax and property tax	15 August	Mineral extraction tax (MET) for the 2-nd quarter 2017	25 August
Declaration of payment for emissions into the environment	15 August	Social tax for July 2017	25 August

---

(over 100 MCI) for 2-nd quarter  
2017

---

An application to import goods and pay indirect taxes for July 2017	21 August	Current payments of land tax and property tax	25 August
---	-----------	---	-----------

---

Declaration of indirect taxes of imported goods for July 2017	21 August	Current payment for emissions into the environment for 2-nd quarter 2017 (over 100 MCI)	25 August
---	-----------	---	-----------

---

Declaration of payment for emissions into the environment (Up to 100 MCI) for July 2017	21 August	Obligatory pension fund contributions for July 2017	25 August
---	-----------	---	-----------

---

		Social contributions for July 2017	25 August
--	--	------------------------------------	-----------

---

		Obligatory social medical insurance contributions for July 2017	25 August
--	--	---	-----------

---

		Royalty, production bonus, the share of the Republic of Kazakhstan on production sharing, additional payment of subsoil user carrying out contractual activities on production sharing for the 2nd quarter of 2017	25 August
--	--	--	-----------

---

# 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.

## Kazakhstan

### Almaty

**Vladimir Kononenko**  
vkononenko@deloitte.kz

**Anthony Mahon**  
anmahon@deloitte.kz

**Roza Sattarova**  
rsattarova@deloitte.kz

**Yeldos Syzdykov**  
ysyzdykov@deloitte.kz

Almaty Financial District  
36 Al Farabi Ave.,  
Tel.: +7 (727) 258 13 40  
Fax: +7 (727) 258 13 41

### Astana

**Saule Shintakova**  
sshintakova@deloitte.kz

**Andrey Zakharchuk**  
azakharchuk@deloitte.kz

Business Center "Astana Tower"  
12 Samal Microdistrict, 11th Floor  
010000, Astana  
Tel.: +7 (7172) 58 04 80  
Fax: +7 (7172) 58 04 81

### Atyrau

**Anthony Mahon**  
anmahon@deloitte.kz

"Renaissance Atyrau Hotel"  
15B Satpayeva Str.  
Tel.: +7 (7122) 58 62 40  
Fax: +7 (7122) 58 62 41

### Aktau

**Anthony Mahon**  
anmahon@deloitte.kz

Caspian Riviera Grand Palace Hotel  
Business Center, Microregion 4, building  
39, Floor 7  
Tel.: +7 (7292) 70 10 82/83

## Kyrgyzstan

### Bishkek

Office 905/906, Business Centre "Russia"  
19, Razzakov Street  
Bishkek, 720040  
Tel.: +996 (312) 39 82 88  
Fax: +996 (312) 39 82 89

## Uzbekistan

### Tashkent

Business Center "Inkonel"  
75 Mustakillik Ave.,  
Tel.: + 998 (71) 120 44 45  
Fax: + 998 (71) 120 44 47

## Tajikistan

### Dushanbe

Business Center "S.A.S."24a, Ayni Street,  
office 307  
Tel.: + 992 (44) 600 62 00  
Fax: + 992 (44) 600 62 01



deloitte.kz

**About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 244,400 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.