



Dates established by legislation of the Republic of Kazakhstan for remitting taxes and other obligatory payments to the budget and for filing of tax reports¹

Tax reports	Filing deadline	Tax payments²	Payment deadline
Excise tax declaration and statement for February 2020	15 April	Corporate income tax for 2019	10 April
Statement of corporate income tax advance payments for the period after the filing of the corporate income tax declaration	20 April	Corporate income tax withheld at the source of payment (for accrued and unpaid amount of a non-resident income recognized as deductible expense for 2019 CIT purposes)	10 April
Declaration of indirect taxes for imported goods within the territory of the member states of the Eurasian Economic Union for March 2020	20 April	Final payment on land, vehicle and property tax for 2019	10 April
An application on import of goods and payment of indirect taxes for March 2020	20 April	Payment for reimbursement of historical costs for 2019 (up to 10,000 MCI's)	10 April
Declaration of emissions into the environment (up to 100 MCI) if the authorization document is received from 21 to 31 March 2020	20 April	Excess Profit Tax for 2019	10 April
		Excise tax for March 2020	20 April
		Value-added tax for imported goods from the territory of the member state of the Eurasian Economic Union for March 2020	20 April
		Payment for emissions into the environment (up to 100 MCI) if the authorization document is received in 21-31 March 2020	20 April
		Advance corporate income tax payment for April 2020	27 April

¹ The deadlines for the fulfillment of the tax obligation are specified in accordance with the provisions of the Article 38 of the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget" (Tax Code). If a deadline falls on a non-working day, the deadline is postponed to the next business day.

² According to the Decisions of the Government of the Republic of Kazakhstan No. 141 dated 27.03.2020 about measures to implement the Decree of the President of RK dated March 16, 2020 No. 287 "On further measures to stabilize the economy" for taxpayers classified as micro, small and medium-sized enterprises in accordance with the Entrepreneurial Code of the Republic of Kazakhstan, deadlines for all taxes, other obligatory payments and social payments were postponed till 1st June 2020.

Tax Compliance Reminder for April 2020

Corporate income tax withheld at source of payment in March 2020	27 April
Personal income tax withheld at source of payment in March 2020	27 April
Obligatory pension contributions for March 2020	27 April
Social tax for March 2020	27 April
Social contributions for March 2020	27 April
Obligatory social medical insurance contributions for March 2020	27 April
Payment for the placement of outdoor (visual) advertisements for April 2020	27 April

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.

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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.

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

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- 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

Tax Compliance Reminder for April 2020

- Transfer pricing
- Customs consulting
- Tax dispute resolution
- Corporate and in-house training
- Bringing local companies to world markets.

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- 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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