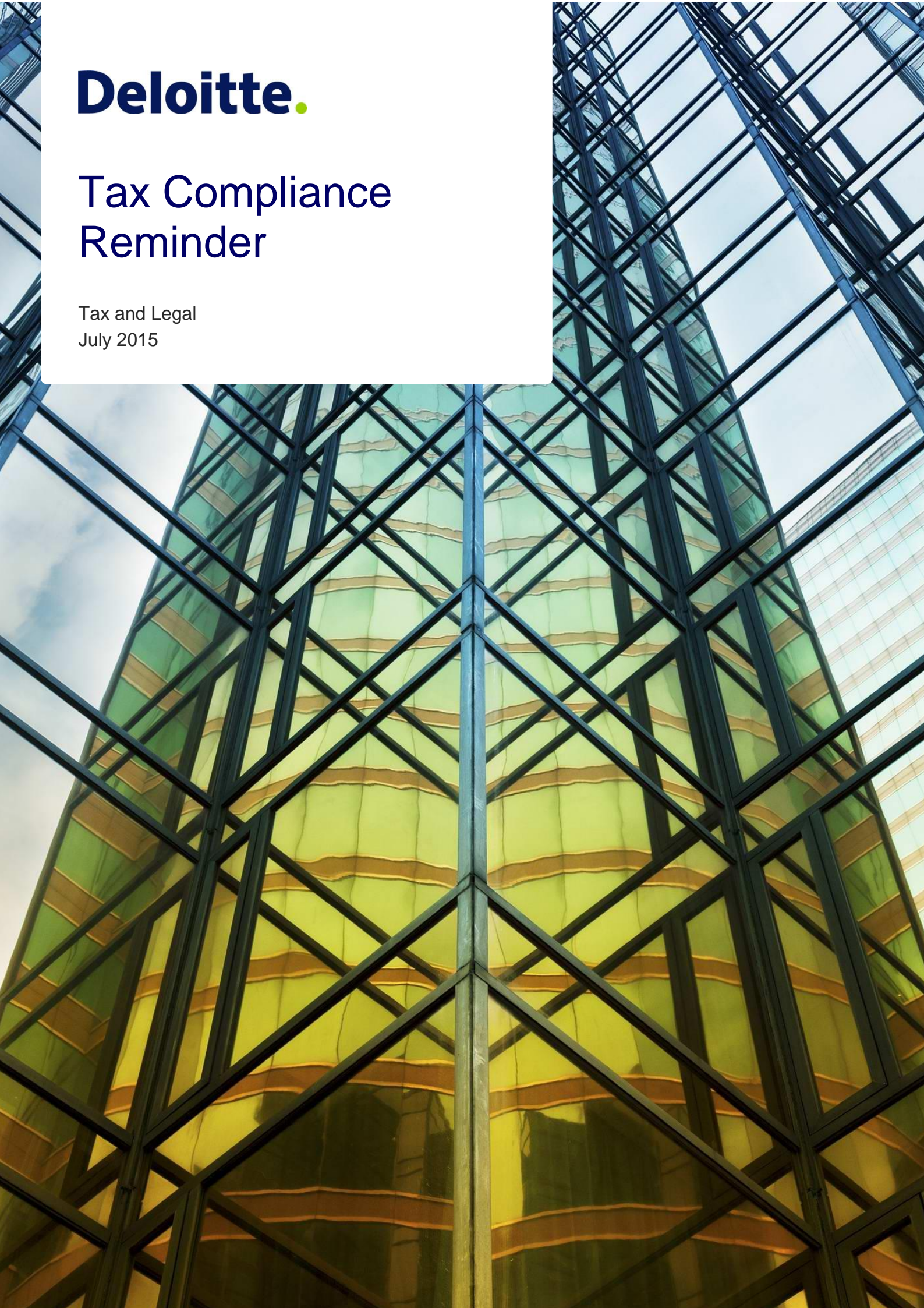


The Deloitte logo, consisting of the word "Deloitte" in a bold, dark blue sans-serif font, followed by a small green dot.

Tax Compliance Reminder

Tax and Legal
July 2015



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 |
|---|------------------------|--|-------------------------|
| • Excise tax declaration and statement for May 2015 | 15 July | • Excise tax for June 2015 | 20 July |
| • Signature bonus declaration and commercial discovery bonus declaration for amounts remitted in May 2015 | 14 July | • VAT for imported goods within customs union for June 2015 | 20 July |
| • Declaration of indirect taxes of imported goods for June 2015 | 20 July | • Redemption of limit on emissions into the environment | 20 July |
| • An application to import goods and pay indirect taxes for June 2015 | 20 July | • Corporate income tax withheld at source of payment from income paid in June 2015 | 27 July |
| • Declaration of payment for emissions into the environment | 20 July | • Advance corporate income tax payment for July 2015 | 27 July |
| | | • Personal income tax withheld at source of payment from employees' salaries paid in June 2015 | 27 July |
| | | • Social tax for June 2015 | 27 July |
| | | • Obligatory pension fund contributions withheld at source of payment from employees' salaries paid in June 2015 | 27 July |
| | | • Social contributions to the State Social Insurance Fund for June 2015 | 27 July |

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 200,000 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 3,500 professionals work in our 14 offices across 9 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 600 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 4 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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