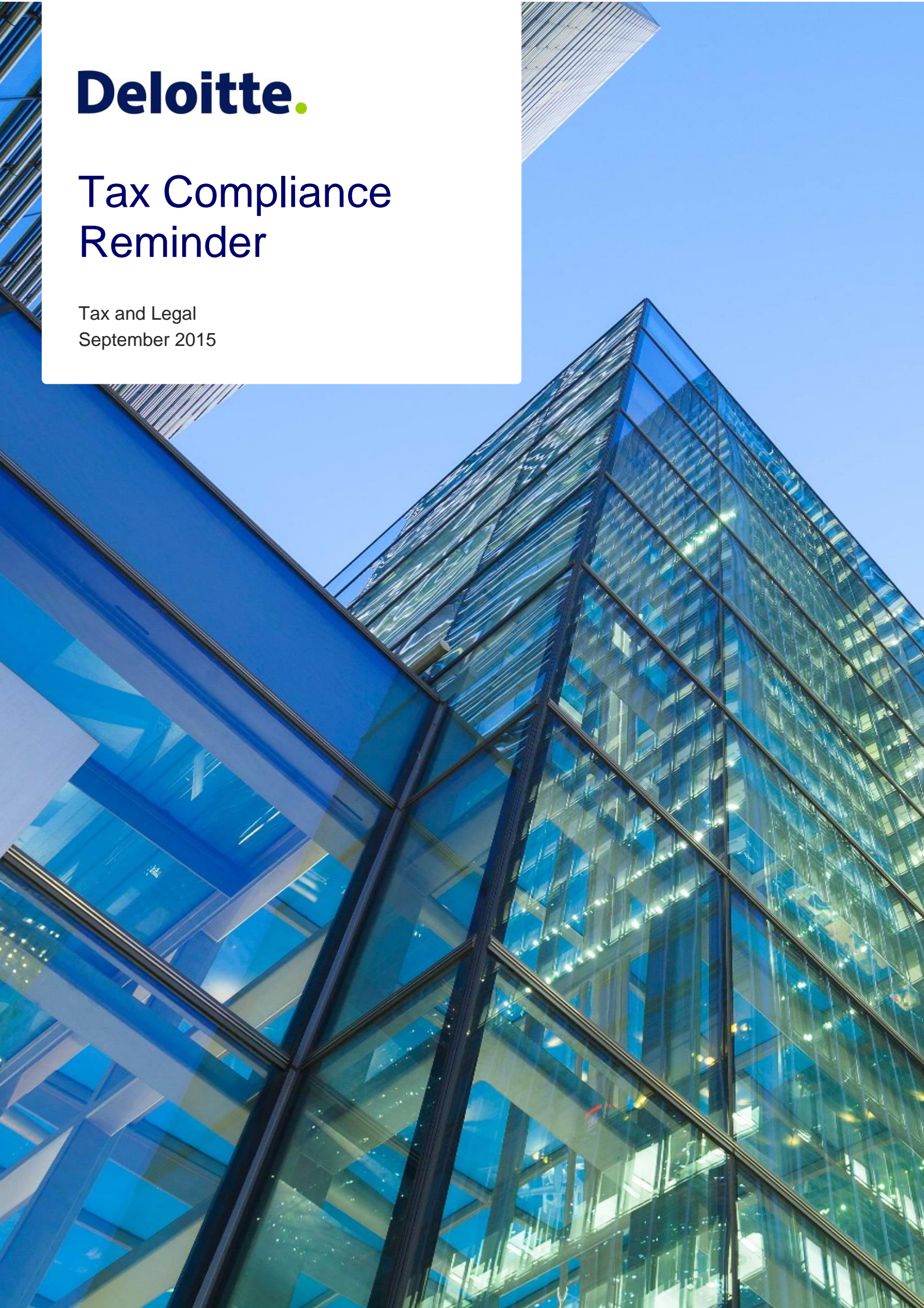


The Deloitte logo, consisting of the word "Deloitte" in a bold, dark blue sans-serif font, followed by a small green dot.

Tax Compliance Reminder

Tax and Legal
September 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 July 2015	15 September	Excise tax for August 2015	21 September
Signature bonus declaration and commercial discovery bonus declaration for amounts remitted in July 2015	14 September	VAT for goods imported within customs union for August 2015	21 September
Indirect taxes declarations on goods imported within customs union for August 2015	21 September	Personal income tax withheld at source of payment from non-residents and stateless persons paid in August 2015	25 September
An application to import goods and pay indirect taxes for August 2015	21 September	Advance corporate income tax payment for September 2015	25 September
		Personal income tax withheld at source of payment from employees' salaries paid in August 2015	25 September
		Social tax for August 2015	25 September
		Social contributions to the State Social Insurance Fund for August 2015	25 September
		Obligatory pension fund contributions withheld at source of payment from employees' salaries paid in August 2015	25 September
		Corporate income tax withheld at source of payment from income paid in August 2015	25 September

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.

Kazakhstan

Almaty

Vladimir Kononenko

vkononenko@deloitte.kz

Dilya Osmanova

dosmanova@deloitte.kz

Gaukhar Iskakbayeva

giskakbayeva@deloitte.kz

Anthony Mahon

anmahon@deloitte.kz

Almaty Financial District
Bldg. B, 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; 58 03 90
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

"Renaissance Aktau Hotel"
1st floor, microdistrict 9
Tel.: +7 (7292) 30 06 84 / 88
Fax: +7 (7292) 30 06 82

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

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 for a more detailed description of DTTL and its member firms. Please see www.deloitte.com/ru/about for a detailed description of the legal structure of Deloitte CIS.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 210,000 professionals are committed to becoming the standard of excellence.

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. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.