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Tax Compliance Reminder

Tax and Legal
November 2014



**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 September 2014	14 November	• Excise tax for October 2014	20 November
• Statement of corporate income tax withheld at source of payment from income paid for 3-rd quarter 2014	17 November	• VAT for imported goods within customs union for October 2014	20 November
• Declaration of personal income tax and social tax from income paid to residents for 3-rd quarter 2014	17 November	• Corporate income tax withheld at source of payment from income paid in October 2014	25 November
• Declaration on payments for emissions (100 MCI and over) for 3-rd quarter 2014	17 November	• Personal income tax withheld at source of payment from employees' salaries paid in October 2014	25 November
• VAT declaration for 3-rd quarter 2014	17 November	• Advance corporate income tax payment for November 2014	25 November
• Excise tax declaration and statement for September 2014	17 November	• Rent tax on export for 3-rd quarter 2014	25 November
• Declaration of rent tax on export for the 3-rd quarter 2014	17 November	• Mineral extraction tax (MET) for the 3-rd quarter 2014	25 November
• Declaration on payment of historical costs (the payment exceeds 10,000 MCI) for 3-rd quarter 2014	17 November	• Current payments of land tax and property tax	25 November
• Statement of current payments of land tax and property tax	17 November	• Social tax for October 2014	25 November
• Declaration of Mineral extraction tax (MET) for the 3-rd quarter 2014	17 November	• VAT for the 3-rd quarter 2014	25 November
• An application to import goods and pay indirect taxes for October 2014	20 November	• Obligatory pension fund contributions withheld at source of payment from employees' salaries paid in October 2014	25 November
• Declaration of indirect taxes of imported goods for October 2014	20 November	• Social contributions to the State Social Insurance Fund for October 2014	25 November
		• Payment for emissions into the environment for 3-rd quarter 2014	25 November
		• Payment for placement of an outdoor (visual) advertisements for October 2014	25 November
		• Historical costs reimbursement payments (the payments is over 10,000 MCI) for 3-rd quarter 2014	25 November

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

Dina Turkina
dturkina@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.,
Phone: +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
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.

Phone: +7 (7122) 58 62 40
Fax: +7 (7122) 58 62 41

Aktau

Anthony Mahon
anmahon@deloitte.kz

"Renaissance Aktau Hotel"
1st floor, microdistrict 9

Phone: +7 (7292) 30 06 84 / 88
Fax: +7 (7292) 30 06 82

Kyrgyzstan

Bishkek

109/1 Tursubekova Str.

Phone: + 996 (312) 394080
Fax: + 996 (312) 394081

Uzbekistan

Tashkent

Business Center "Inkonel"
75 Mustakillik Ave.,

Phone: + 998 (71) 120 44 45
Fax: + 998 (71) 120 44 47

Tajikistan

Dushanbe

Business Center "S.A.S."24a,
Ayni Street, office 307

Phone: + 992 (44) 600 62 00
Fax: + 992 (44) 600 62 01

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