

# Deloitte.

## Tax Compliance Reminder

Tax and Legal  
April 2015



### Section 3: Franchisee Responsibilities

- 1.1 Franchisee will oversee the day-to-day management and operation of the franchise location, while maintaining the outward appearance customers have come to expect from the Company.
- 2 Franchisee is responsible for maintaining the upkeep of the location. The Company will provide the company handbook, attached addendum, etc.) Failure to comply with the Company's standards is a breach of the Franchise Agreement and will result in [punishment].

### Section 4: Company Responsibilities

- 4.1 Franchisee will also provide support in the form of [ways in which the company will support the franchisee].
- 4.2 Company will also provide support in the form of [ways in which the company will support the franchisee].

### Section 5: Advertising

- 5.1 Franchisee will maintain its own advertising campaign locally, and pay for [ways in which the company will support the franchisee].
- 5.2 Franchisee will maintain its own advertising campaign locally, and pay for [ways in which the company will support the franchisee].

## 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
<ul style="list-style-type: none"> <li>Excess Profit Tax declaration for the year 2014</li> </ul>	10 April	<ul style="list-style-type: none"> <li>Corporate income tax for the year 2014</li> </ul>	10 April
<ul style="list-style-type: none"> <li>Signature bonus declaration and commercial discovery bonus declaration for February 2015</li> </ul>	14 April	<ul style="list-style-type: none"> <li>Final payment of land, vehicle and property tax for the year 2014</li> </ul>	10 April
<ul style="list-style-type: none"> <li>Excise tax declaration and statement for February 2015</li> </ul>	15 April	<ul style="list-style-type: none"> <li>Excess Profit Tax payment for the year 2014</li> </ul>	15 April
<ul style="list-style-type: none"> <li>Declaration of indirect taxes for imported goods within customs union for March 2015</li> </ul>	20 April	<ul style="list-style-type: none"> <li>Excise tax for March 2015</li> </ul>	20 April
<ul style="list-style-type: none"> <li>An application to import goods and pay indirect taxes for March 2015</li> </ul>	20 April	<ul style="list-style-type: none"> <li>VAT for imported goods within customs union for March 2015</li> </ul>	20 April
<ul style="list-style-type: none"> <li>Statement of corporate income tax advance payments for the period after the filing of the corporate income tax declaration for the year 2014 (within 20 calendar days after submission of corporate income tax declaration)</li> </ul>	20 April	<ul style="list-style-type: none"> <li>Personal income tax withheld at source of payment from employees' salaries paid to non-residents, foreigners and stateless persons in March 2015</li> </ul>	24 April
		<ul style="list-style-type: none"> <li>Corporate income tax withheld at source of payment from income paid in March 2015</li> </ul>	27 April
		<ul style="list-style-type: none"> <li>Personal income tax withheld at source of payment from employees' salaries paid in March 2015</li> </ul>	27 April
		<ul style="list-style-type: none"> <li>Advance corporate income tax payment for April 2015</li> </ul>	27 April
		<ul style="list-style-type: none"> <li>Obligatory pension fund contributions withheld at source of payment from employees' salaries paid in March 2015</li> </ul>	27 April
		<ul style="list-style-type: none"> <li>Social tax for March 2015</li> </ul>	27 April
		<ul style="list-style-type: none"> <li>Social contributions to the State Social Insurance Fund for March 2015</li> </ul>	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 3,500 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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