



Tax Compliance Reminder Tax and Legal

April 2018

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 payments	Payment deadline
Corporate income tax declaration (including corporate income tax on net profit of non-resident operating in the Republic of Kazakhstan through a permanent establishment) for 2017	2 April	Corporate income tax for 2017	10 April
Statement of corporate income tax withheld at source of payment from income paid to non-resident for the 4 th quarter of 2017	2 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 2017 CIT purposes)	10 April
Declaration of payments on reimbursement of historical costs for 2017 (up to 10,000 MCI's)	2 April	Final payment on land, vehicle and property tax for 2017	10 April
Land, vehicle and property tax declaration for 2017	2 April	Payment for reimbursement of historical costs for 2017 (up to 10,000 MCI's)	10 April
Excess Profit Tax declaration for 2017	2 April	Excess Profit Tax for 2017	10 April
Signature bonus and commercial discovery bonus declaration for amounts remitted in February 2018 (Applicable to the commercial discovery bonus only)	16 April	Excise tax for March 2018	20 April
Excise tax declaration and statement for February 2018	16 April	Value-added tax for imported goods from the territory of the member state of the Eurasian Economic Union for March 2018	20 April
Statement of corporate income tax advance payments for the period after the filing of the corporate income tax declaration	20 April	Payment for emissions into the environment (up to 100 MCI) if the authorization document is received in 21-31 March 2018	20 April
Declaration of indirect taxes for imported goods within the territory of the member states of the Eurasian Economic Union for March 2018	20 April	Advance corporate income tax payment for April 2018	25 April
An application on import of goods and payment of indirect taxes for March 2018	20 April	Corporate income tax withheld at source of payment in March 2018	25 April
Declaration of emissions into the environment (up to 100 MCI) if the authorization document is received from 21 to 31 March 2018	20 April	Personal income tax withheld at source of payment in March 2018	25 April

¹ The deadlines for the fulfillment of the tax obligation are specified according to 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.

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Obligatory pension contributions for March 2018	25 April
Social tax for March 2018	25 April
Social contributions for March 2018	25 April
Obligatory social medical insurance contributions for March 2018	25 April
Payment for the placement of outdoor (visual) advertisements for March 2018	25 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.

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 244,400 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 3,400 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.

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 500 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 four 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

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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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