



## **Tax Compliance Reminder** Tax and Legal

November 2016

**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**

<b>Tax reports</b>	<b>Filing deadline</b>	<b>Tax payments</b>	<b>Payment deadline</b>
Signature bonus declaration and commercial discovery bonus declaration for amounts remitted in September 2016	14 November	Excise tax for October 2016	21 November
Statement of corporate income tax withheld at source of payment from income paid for 3-rd quarter 2016	15 November	VAT for imported goods within customs union for October 2016	21 November
Declaration of personal income tax and social tax from income paid to residents for 3-rd quarter 2016	15 November	Corporate income tax withheld at source of payment from income paid in October 2016	25 November
Declaration on payments for emissions (100 MCI and over) for 3-rd quarter 2016	15 November	Personal income tax withheld at source of payment from employees' salaries paid in October 2016	25 November
VAT declaration for 3-rd quarter 2016	15 November	Advance corporate income tax payment for November 2016	25 November
Excise tax declaration and statement for September 2016	15 November	Rent tax on export for 3-rd quarter 2016	25 November
Declaration of rent tax on export for the 3-rd quarter 2016	15 November	Mineral extraction tax (MET) for the 3-rd quarter 2016	25 November
Declaration on payment of historical costs (the payment exceeds 10,000 MCI) for 3-rd quarter 2016	15 November	Current payments of land tax and property tax	25 November
Statement of current payments of land tax and property tax	15 November	Social tax for October 2016	25 November
Declaration of Mineral extraction tax (MET) for the 3-rd quarter 2016	15 November	VAT for the 3-rd quarter 2016	25 November
An application to import goods and pay indirect taxes for October 2016	21 November	Obligatory pension fund contributions withheld at source of payment from employees' salaries paid in October 2016	25 November
Declaration of indirect taxes of imported goods for October 2016	21 November	Social contributions to the State Social Insurance Fund for October 2016	25 November

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Payment for emissions into the environment (100 MCI and over) for 3-rd quarter 2016	25 November
Payment for placement of an outdoor (visual) advertisements for October 2016	25 November
Historical costs reimbursement payments (the payments is over 10,000 MCI) for 3-rd quarter 2016	25 November

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# 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 225,000 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

**Anthony Mahon**  
anmahon@deloitte.kz

**Roza Sattarova**  
rsattarova@deloitte.kz

**Yeldos Syzdykov**  
ysyzdykov@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  
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

Caspian Riviera Grand Palace Hotel  
Business Center, Microregion 4, building  
39, Floor 7  
Tel.: +7 (7292) 70 10 82/83

## 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



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