



Tax Compliance Reminder Tax and Legal

April 2017

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
Excess Profit Tax declaration for the year 2016	10 April	Corporate income tax for the year 2016	10 April
Signature bonus declaration and commercial discovery bonus declaration for February 2017	14 April	Final payment of land, vehicle and property tax for the year 2016	10 April
Excise tax declaration and statement for February 2017	17 April	Excess Profit Tax payment for the year 2016	17 April
Declaration of indirect taxes for imported goods within customs union for March 2017	20 April	Excise tax for March 2017	20 April
An application to import goods and pay indirect taxes for March 2017	20 April	VAT within Customs union for March 2017	20 April
Statement of corporate income tax advance payments for the period after the filing of the corporate income tax declaration for the 2-4 quarters of 2017 (within 20 calendar days after submission of corporate income tax declaration for the 2016)	20 April	Personal income tax withheld at source of payment from employees' salaries paid to non-residents, foreigners and stateless persons in March 2017	24 April
		Corporate income tax withheld at source of payment from income paid in March 2017	25 April
		Personal income tax withheld at source of payment from employees' salaries paid in March 2017	25 April
		Advance corporate income tax payment for April 2017	25 April
		Obligatory pension fund contributions withheld at source of payment from employees' salaries paid in March 2017	25 April
		Social tax for March 2017	25 April
		Social contributions for March 2017	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.

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Deloitte CIS is one of the leading international professional services firms that offers audit, consulting, corporate finance, enterprise risk, and tax and legal services leveraging professional experience of approximately 3,400 employees in 19 offices of 11 countries across the region. Today Deloitte has offices in Moscow, St. Petersburg, Ufa, Yekaterinburg, Yuzhno-Sakhalinsk and Novosibirsk in Russia, Kyiv in Ukraine, Minsk in Belarus, Tbilisi in Georgia, Baku in Azerbaijan, Aktau, Almaty, Astana and Atyrau in Kazakhstan, Bishkek in Kyrgyzstan, Tashkent in Uzbekistan, Dushanbe in Tajikistan, Ashgabat in Turkmenistan and Yerevan in Armenia.

Deloitte has been operating in the region for more than 25 years. Reflecting back, and looking forward to the future, we maintain a long-term perspective and seek to make an impact that matters for our people, clients and society.

Deloitte is one of the world's leading professional services firms, providing audit, consulting, financial consulting, risk management, tax and other services to public and private companies spanning multiple industries.

With a globally connected network of member firms whose clients account for approximately 450 of the Fortune 500, Deloitte has operations in more than 150 countries, bringing world-class capabilities and in-depth local expertise to help its clients succeed in a challenging environment. More than 244,000 Deloitte experts are dedicated to the concept of achieving results we can be proud of.

Deloitte is currently the fastest growing of the Big Four in Kazakhstan, employing more than 500 people in offices in Almaty, Astana, Atyrau and Aktau.

Deloitte is represented by cross-functional industry groups that help clients find the right business solution based on market requirements. We constantly track the latest amendments in various sectors of the economy and offer our expert opinion on how they may affect business. We are consistently recognised as a market leader for the high quality of our services and our unique corporate culture.

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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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