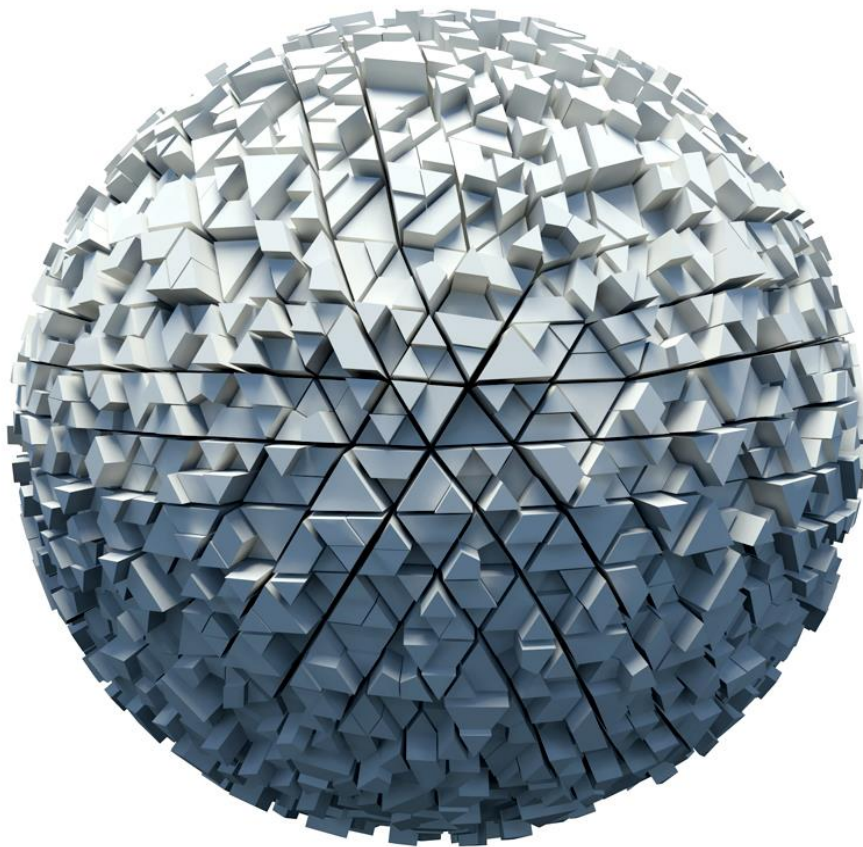


**Deloitte.**



**Tax Compliance Reminder**  
Tax and Legal

February 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

<b>Tax reports</b>	<b>Filing deadline</b>	<b>Tax payments</b>	<b>Payment deadline</b>
Declaration of Mineral extraction tax for the 4-th quarter 2016	15 February	VAT for imported goods within customs union for January 2017	20 February
Excise tax declaration and statement for December 2016	15 February	Excise tax for January 2017	20 February
Declaration on royalty, extraction bonus of a share of the RoK on an additional payment of subsoil-users for the 4-th quarter 2016	15 February	Personal income tax withheld at source of payment from salaries of non-resident individuals, foreigners and stateless persons paid in January 2017	24 February
Statement of corporate income tax withheld at source of payment from income paid for the 4-th quarter 2016	15 February	Personal income tax withheld at source of payment from salaries paid in January 2017	27 February
Declaration of personal income tax and social tax from income paid to foreigners and non-residents for the 4-th quarter 2016	15 February	Obligatory pension fund contributions withheld at source of payment from employees' salaries paid in January 2017	27 February
Declaration of rent tax on export for the 4-th quarter 2016	15 February	Social contributions to the State Social Insurance Fund for January 2017	27 February
VAT declaration for the 4-th quarter 2016	15 February	VAT for the 4-th quarter 2016	27 February
Statement of current payments of land tax and property tax	15 February	Current payments of land tax and property tax	27 February
Declaration for emissions into environment for the 4-th quarter 2016	15 February	Current payment for emissions into environment for 4-th quarter 2016	27 February
Signature bonus declaration and commercial discovery bonus declaration for December 2016	14 February	Corporate income tax withheld at source of payment from income paid in January 2017	27 February
Declaration of payments on reimbursement of historical costs for the 4-th quarter 2016 (over 10,000 MCI's)	15 February	Rent tax on export for the 4-th quarter 2016	27 February
Declaration of indirect taxes of imported goods for January 2017	20 February	Social tax for January 2017	27 February

An application to import goods and pay indirect taxes for January 2017	20 February	Advance corporate income tax payment for February 2017	27 February
		Mineral extraction tax for the 4-th quarter 2016	27 February
		Payment for placement of visual (outdoor) advertisement for January 2017	27 February
		Payment for reimbursement of historical costs for the 4-th quarter 2016 (over 10,000 MCI's)	27 February

# 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



deloitte.kz

**About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 244,400 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.