



Tax Compliance Reminder

Tax and Legal

February 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
Signature bonus and commercial discovery bonus declaration for amounts remitted in December 2017	14 February	Excise tax for January 2018	20 February
Excise tax declaration and statement for December 2017	15 February	Value-added tax for imported goods from the territory of the member state of the Eurasian Economic Union for January 2018	20 February
Statement of corporate income tax withheld at source of payment from income paid to resident for the 4 th quarter 2017	15 February	Advance corporate income tax payment for February 2018	26 February
Declaration of personal income tax and social tax for the 4 th quarter 2017	15 February	Corporate income tax withheld at source of payment in January 2018	26 February
VAT declaration for the 4 th quarter 2017	15 February	Personal income tax withheld at source of payment in January 2018	26 February
Declaration of payments on reimbursement of historical costs for the 4 th quarter 2017 (over 10,000 MCI's)	15 February	Obligatory pension contributions for January 2018	26 February
Declaration of rent tax on export for the 4 th quarter 2017	15 February	Social tax for January 2018	26 February
Declaration of Mineral extraction tax (MET) for the 4 th quarter 2017	15 February	Social contributions for January 2018	26 February
Statement of current payments for land tax and property tax for 2018	15 February	Obligatory social medical insurance contributions for January 2018	26 February
Declaration of emissions into the environment (over 100 MCI) for the 4 th quarter 2017	15 February	Payment for the placement of outdoor (visual) advertisements for January 2018	26 February
Declaration of indirect taxes for imported goods within the territory of the member states of the Eurasian Economic Union for January 2018	20 February	VAT for the 4 th quarter 2017	26 February
An application on import of goods and payment of indirect taxes for January 2018	20 February	Payment on reimbursement of historical costs for the 4 th quarter 2017 (over 10,000 MCI's)	26 February

¹ The deadlines for the fulfillment of the tax obligation are specified according 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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Rent tax on export for the 4 th quarter 2017	26 February
Mineral extraction tax (MET) for the 4 th quarter 2017	26 February
Current payments of land tax and property tax	26 February
Payment for emissions into the environment (over 100 MCI) for the 4 th quarter of 2017	26 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.

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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 3,400 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

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- 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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