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# *Tax Calendar*

March – April 2011

**pwc**

## March 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
15	Excise Tax	Excise declaration and calculation for structural subdivisions for January 2011 (Form 400.00, 421.00 и 431.00)
	Signature bonus	Signature bonus and commercial discovery bonus declarations, if payments were made in January 2011 (Forms 510.00 and 520.00)
	Commercial discovery bonus	
24***	Excise Tax	Payment for February 2011
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Calculation of the insurance premium income tax for February 2011 (Form 121.00)
	Value Added Tax and Excise tax on the import of goods from the territory of another member-state of the Custom Union	Indirect Taxes Declaration on imported goods for February 2011 (Form 320.00)
		Payment of indirect taxes according to form 320.00 for February 2011
	The Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for February 2011 (Form 530.00)
		Payment for February 2011
	The Levy for the Use of the Radio-frequency Spectrum	Calculation of Current Payments on the Levy for the Use of the Radio-frequency Spectrum and on the Levy for Providing Long-distance and (or) International Telephone, and Cellular communications (Form 881.00)
The Levy for Providing Long-distance and (or) International Telephone, and Cellular communications		

## March 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
24***	Levy for Environmental Emissions	Declaration of Levy for Environmental Emissions for 2011 (Form 870.00), if the charge value does not exceed 100 MCI's** (Form 870.00)
		Obtaining permission for limit redemption on environmental emissions for 2011
25	Corporate Income Tax	Corporate Income Tax Advance Payment for March 2011 for the taxpayers stated in Article 141.1 of the Tax Code
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in February 2011
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Payment of the tax on insurance premium income received or accrued for February 2011
	Individual Income Tax	Payment for February 2011
	Social Tax	Payment for February 2011
	Social Contributions	Payment for February 2011
	Pension Contributions	Payment for February 2011
	Levy for the Use of Water Resources From Surface Sources	Payment for February 2011
Levy for the Placement of Outdoor (Visual) advertisement	Payment for February 2011	

## March 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
25	The Levy for the Use of the Radio-frequency Spectrum The Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	Current Payments – first installment for 2011
31	Corporate Income Tax	Corporate Income Tax Declaration for 2010 (Form 100.00 or forms 110.00 – 150.00, depending on the type of economic activity of the taxpayer)
	The Levy for historical costs reimbursement	Declaration of levies for historical costs reimbursement, if the levies value does not exceed 10,000 MCI's** (Form 560.00)
	Additional Payment of subsurface users	Declaration of the additional payment due under a production sharing agreement (Form 580.00)
	Individual Income Tax	Individual Income Tax Declaration for 2010 (Forms 220.00, 230.00 and 240.00)
	Land Tax	Declaration of the land, property and vehicle taxes for 2010 (form 700.00)
	Vehicle Tax	
	Property Tax	
	Minerals Extraction Tax	Amended Declaration of the Minerals Extraction Tax (on actual volume of recovered reserves) (Form 590.00)
Annual financial statements	Annual financial statements for 2010 (balance sheet, income statement, cash flow statement, statement of changes in equity, explanatory notes to financial statements)	

## April 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
11***	Corporate Income Tax	Payment based on final tax calculation for 2010
	Withholding Tax	Payment on accrued, but unpaid income of nonresidents, if it was deducted for corporate income tax purposes in 2010
	Excess Profit Tax	Excess Profit Tax Declaration for 2010 (Form 540.00)
	The Levy for historical costs reimbursement	Payment of levy for historical costs reimbursement, if levies' value does not exceed 10,000 MCI's**
	Property Tax	Payments based on final tax calculation for 2010
	Land Tax	
	Individual Income Tax	Payments of tax on individuals' income for 2010 not taxed at the source of payment
15	Excise Tax	Excise declaration and calculation for structural subdivisions for February 2011 (Form 400.00, 421.00 и 431.00)
	Excess Profit Tax	Payment for 2010
	Minerals Extraction Tax	Final settlement of Minerals Extraction Tax for 2010
	Additional Payment of subsurface users	Additional payment under a production sharing agreement

## April 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
15	Signature bonus	Signature bonus and commercial discovery bonus declarations, if payments were made in February 2011 (Forms 510.00 and 520.00)
	Commercial discovery bonus	
	Transfer Pricing Reporting	Transfer Pricing report for 2010 - Form 1 Export of goods (works, services) - Form 2 Import of goods (works, services)
20	Excise Tax	Payment for March 2011
	Corporate Income Tax	Corporate income tax advance payment estimation for April-December 2011, due after the submission of 2010 Corporate Income Tax Declaration for the taxpayers mentioned in Article 141.1 of the Tax Code (Form 101.02)
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Corporate Income Tax Calculation for March 2011 (Form 121.00)
	Value Added Tax and Excise tax on the import of goods from the territory of another member-state of the Custom Union	Indirect Taxes Declaration on imported goods for March 2011 (Form 320.00)
		Payment of indirect taxes according to form 320.00 for March 2011
	The Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for March 2011 (Form 530.00)
		Payment for March 2011
	The Levy for the Use of the Radio-frequency Spectrum	Calculation of Current Payments on the Levy for the Use of the Radio-frequency Spectrum and on the Levy for Providing Long-distance and (or) International Telephone, and Cellular communications, if the notice is received after deadlines stated in Articles 515.3 and 512.3 in March 2011 (Form 881.00)
The Levy for Providing Long-distance and (or) International Telephone, and Cellular communications		

## April 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
25	Corporate Income Tax	Corporate Income Tax Advance Payment for March 2011 for the taxpayers stated in Article 141.1 of the Tax Code
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Payment of the tax on insurance premium income received or accrued for March 2011
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in March 2011
	Individual Income Tax	Payment for March 2011
	Social Tax	Payment for March 2011
	Social Contributions	Payment for March 2011
	Pension Contributions	Payment for March 2011
	Levy for the Use of Water Resources From Surface Sources	Payment for March 2011
Levy for the Placement of Outdoor (Visual) advertisement	Payment for March 2011	

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The present Tax Calendar is made in accordance with the Tax Code of the Republic of Kazakhstan (hereinafter “the RK”) № 99–IV dated 10 December 2008, which came into force on 1 January 2009, the Law of the RK No. 100-IV of 10th December 2008 concerning the enactment of the Tax Code, the Law of the RK No. 200-IV of 16<sup>th</sup> November 2009 concerning the introduction of amendments and additions to certain legislative acts of the RK on the issues of taxation, the Law of the RK No. 234-IV dated 30 December 2009, the Law of the RK No. 258-IV dated 19 March 2010, the Law of the RK No. 263-IV dated 2 April 2010, the Law of the RK No. 297-IV dated 30 June 2010 and the Law of RK No. 338-IV dated 15 July 2010, the Law of RK No. 354-IV dated 23 November 2010 and the Law of RK No. 356-IV dated 26 November 2010.

\* In addition to taxes and payments included in this Tax Calendar, the Tax Code of the RK also establishes other obligatory levies and payments to the budget that may be applicable to the activity of companies on the territory of Kazakhstan.

\*\* Monthly Calculation Index (MCI) from 1 January 2011 - KZT 1,512.

\*\*\* In accordance with Article 33 of the Tax Code, if the tax compliance deadline falls on a weekend or holiday, the deadline is moved to the end of the next working day.

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