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Tax Calendar

September – October 2011

September 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments/Reports
15	Excise Tax	Excise declaration and calculation for July 2011 (Forms 400.00, 421.00 and 431.00)
	Signature Bonus	Signature bonus and commercial discovery bonus declarations on payments made in July 2011 (Forms 510.00 and 520.00)
	Commercial Discovery Bonus	
20	Corporate Income Tax of Insurance (Reinsurance) Organizations	Corporate Income Tax Calculation for August 2011 (Form 121.00)
	Value Added Tax and Excise tax on the import of goods from the territory of another member-state of the Customs Union	Indirect Taxes Declaration on imported goods for August 2011 (Form 320.00) ¹
		Payment of indirect taxes according to form 320.00 for August 2011
	Excise Tax	Payment for August 2011
	The Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for August 2011 (Form 530.00)
Payment for August 2011		

¹ The Tax Application for imported goods and payments for indirect taxes along with the Declaration should be submitted (Form 328.00)

September 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments/Reports
20	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 in August 2011 (Form 881.00)
	Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	
26***	Corporate Income Tax	Corporate Income Tax Advance Payment for September 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 income from insurance and reinsurance activity for August 2011
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in August 2011
	Individual Income Tax	Payment for August 2011
	Social Tax	Payment for August 2011
	Social Contributions	Payment for August 2011
Pension Contributions	Payment for August 2011	

September 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments/Reports
26***	Levy for the Use of the Radio-frequency Spectrum	Current Payments – third installment for 2011
	Levy for Providing Long-distance and (or) International Telephone and Cellular communications	
	Levy for the Placement of Outdoor (Visual) advertisement	Payment for August 2011
	Levy for the Use of Water Resources From Surface Sources	Payment for August 2011

October 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments/Reports
17***	Excise Tax	Excise declaration and calculation for August 2011 (Forms 400.00, 421.00 and 431.00)
	Signature Bonus	Signature bonus and commercial discovery bonus declarations on payments made in August 2011 (Forms 510.00 and 520.00)
	Commercial Discovery Bonus	
20	Corporate Income Tax of Insurance (Reinsurance) Organizations	Corporate Income Tax Calculation for September 2011 (Form 121.00)
	Value Added Tax and Excise tax on the import of goods from the territory of another member-state of the Customs Union	Indirect Taxes Declaration on imported goods for September 2011 (Form 320.00) ¹
		Payment of indirect taxes according to form 320.00 for September 2011
	Excise Tax	Payment for September 2011
	The Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for September 2011 (Form 530.00)
Payment for September 2011		

¹ The Tax Application for imported goods and payments for indirect taxes along with the Declaration should be submitted (Form 328.00)

October 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments/Reports
20	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 in September 2011 (Form 881.00)
	Levy for Providing Long-distance and (or) International Telephone and Cellular communications	
25	Corporate Income Tax	Corporate Income Tax Advance Payment for October 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 income from insurance and reinsurance activity for September 2011
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in September 2011
	Individual Income Tax	Payment for September 2011
	Social Tax	Payment for September 2011
	Social Contributions	Payment for September 2011

October 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments/Reports
25	Pension Contributions	Payment for September 2011
	Levy for the Placement of Outdoor (Visual) advertisement	Payment for September 2011
	Levy for the Use of Water Resources From Surface Sources	Payment for September 2011

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 16th 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, the Law of RK No. 356-IV dated 26 November 2010, the Law of RK No. 395-IV dated 19 January 2011, the Law of RK No. 399-IV dated 24 January 2011, the Law of RK No. 408-IV dated 18 February 2011, the Law of RK No. 421-IV dated 25 March 2011, the Law of RK No. 467-IV dated 21 July 2011, the Law of RK No. 478-IV dated 22 July 2011.

* 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 in 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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