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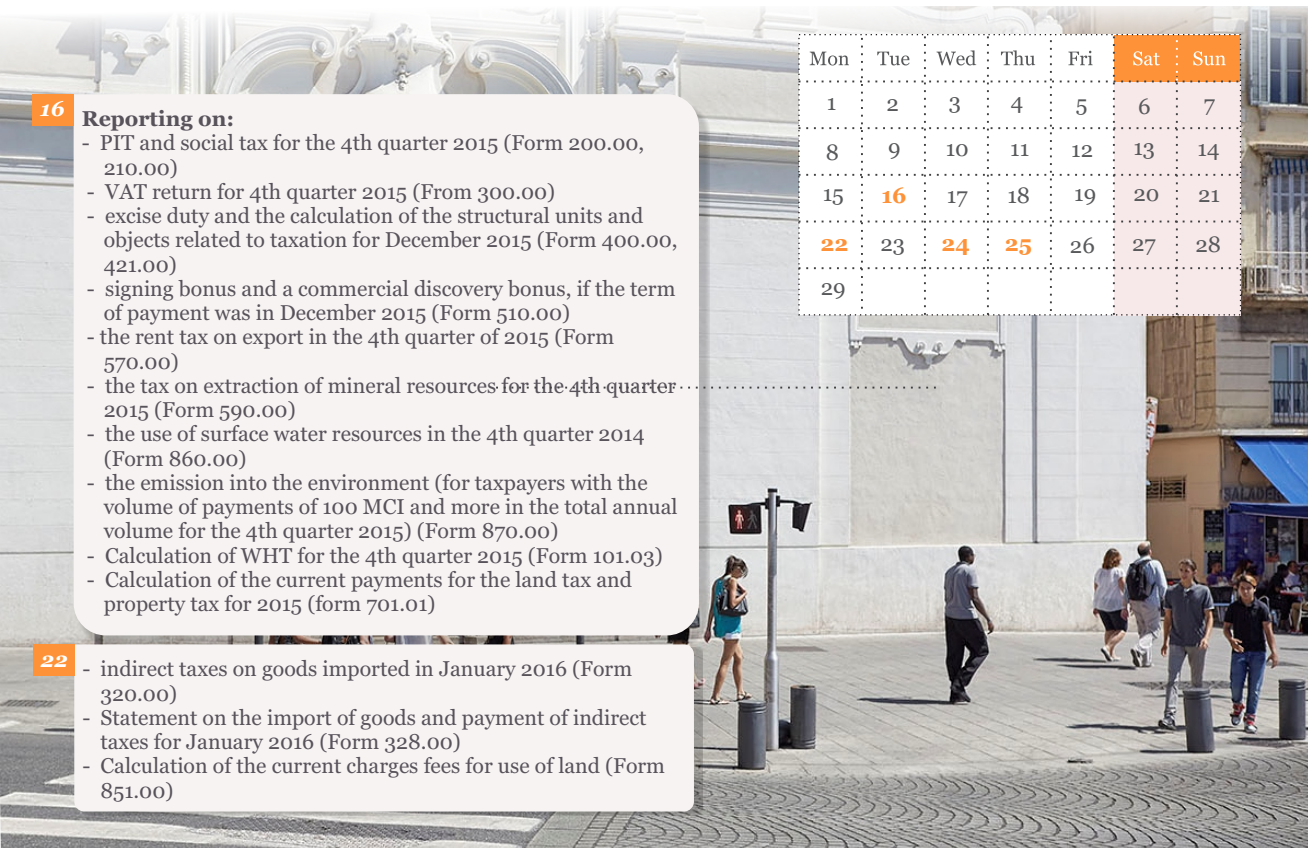
## Reporting on:

- PIT and social tax for the 4th quarter 2015 (Form 200.00, 210.00)
- VAT return for 4th quarter 2015 (Form 300.00)
- excise duty and the calculation of the structural units and objects related to taxation for December 2015 (Form 400.00, 421.00)
- signing bonus and a commercial discovery bonus, if the term of payment was in December 2015 (Form 510.00)
- the rent tax on export in the 4th quarter of 2015 (Form 570.00)
- the tax on extraction of mineral resources for the 4th quarter 2015 (Form 590.00)
- the use of surface water resources in the 4th quarter 2014 (Form 860.00)
- the emission into the environment (for taxpayers with the volume of payments of 100 MCI and more in the total annual volume for the 4th quarter 2015) (Form 870.00)
- Calculation of WHT for the 4th quarter 2015 (Form 101.03)
- Calculation of the current payments for the land tax and property tax for 2015 (form 701.01)

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- indirect taxes on goods imported in January 2016 (Form 320.00)
- Statement on the import of goods and payment of indirect taxes for January 2016 (Form 328.00)
- Calculation of the current charges fees for use of land (Form 851.00)

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## Payment for:

- VAT in the Customs Union for January 2016;
- Excise duty for January 2016;

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- PIT on income of non-resident, foreigner or a stateless person for January 2015;

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- Advance CIT payments for February 2016;
- WHT (including WHT for non-resident) for January 2016.;
- withholding PIT on income paid in January 2016;
- WHT on income of non-resident legal entities and on prepayment made in January 2016;
- VAT for the 4th quarter 2015;
- The rent tax on exports in the 4th quarter 2015;
- The tax on mineral extraction in the 4th quarter 2015;
- Social tax for January 2016;
- Land Tax and Property Tax;
- Fixed tax for the 4th quarter of 2015;
- CIT (PIT) in the amount of  $\frac{1}{2}$  of the calculated amount of tax under the simplified declaration for the 2nd half of 2015;
- The social tax of  $\frac{1}{2}$  of the calculated tax amount net of social security contributions under the simplified declaration for the 2nd half of 2014;

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- withholding PIT reflected in the simplified declaration for the 2nd half of 2015;
- Mandatory pension contributions, as reflected in the simplified declaration for the 2nd half of 2015;
- Required professional pension contributions, as reflected in the simplified declaration for the 2nd half of 2015;
- Social contributions reflected in the simplified declaration for the 2nd half of 2014;
- Payment for land surface and water resources use;
- Payment for emissions into the environment;
- The fee for placement of outdoor (visual) advertising for January 2016;
- Mandatory pension contributions withheld from income paid in January 2016;
- Mandatory occupational pension contributions withheld from income paid in January 2016;
- Social contributions for January 2015

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## Are you aware of the changes in the procedure of tax disputes resolution through the courts?

### *New changes in tax appeal procedure*

The main change introduced by the new Civil Procedure Code is the transition to a three-tier court system: the first instance for consideration of tax disputes – in special interregional economic courts ("SIEC"), appeal – in regional courts, cassation – in the Supreme Court, which could significantly reduce the duration of proceedings. The period of appeal against the decision of the first instance court has been increased from 15 days to 1 month.

Additionally, starting from 2016, the following limits are established for the state duty set for the application relating to tax appeals:

- for individual entrepreneur and farmers – 500 MCI (slightly more than 1 million KZT);
- for legal entities – 20 000 MCI (42,2 million KZT).



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