

January

2017

pwc

Mon	Tue	Wed	Thu	Fri	Sat	Sun
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

16

Reporting on:

- signature and commercial discovery bonus, if payment date occurred in November 2016 (form 510.00);
- excise tax and calculation of structural units for November 2016 (forms 400.00, 421.00).

20

- indirect taxes (VAT and excise) on imported goods from CU countries for December 2016 (forms 320.00 and 328.00);
- environmental emissions (for taxpayers with the payment amounts up to 100 MCI of total annual volume for 2016 per environmental permit obtained in December 2016) (form 870.00).
- Calculation of CIT advance payments amount payable for the period up to the date of CIT declaration (form 101.01).



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Payment for:

- import VAT in CU countries for December 2016;
- excise tax for December 2016;
- environmental emissions, redemption of emissions' limit for the year 2017 if permission document is registered in December 2016;

25

- CIT advance payments for January 2017;
- WHT for December 2016;
- payroll taxes (PIT, Social Tax) for December 2016;
- pension and social contributions for December 2016;
- external visual advertising fee for December 2016.

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Are you liable for CIT advance payments?

The following taxpayers do not submit advance CIT estimates nor make advance payments:

- 1) with AAI after adjustments for 2015 which does not exceed 325,000 MCI;
- 2) newly-formed (emerged) taxpayers - within the tax period in which the state registration was performed by the justice authority, and the subsequent tax period;
- 3) newly-registered as a taxpayer a non-resident legal entity carrying out activity in Kazakhstan via PE (without opening a branch, or representative office) – during the tax period in which tax registration took place and in the subsequent one;
- 4) a non-commercial organization and organization carrying out activity in the social sphere or on the territory of the special economic zone.

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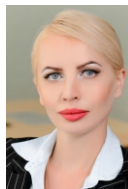
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