

March

2016

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15 Reporting on:

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

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- environmental emissions applicable for taxpayers with payment volumes up to 100 MCI cumulative for 2016 (form 870.00);
- indirect taxes (VAT and excise) on imported goods from CU countries for February 2016 (forms 320.00, 328.00).

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Declaration for 2015:

- CIT (form 100.00, 110.00, 130.00, 150.00);
- PIT (form 220.00, 230.00, 240.00);
- vehicle tax, land tax and property tax declaration (form 700.00);
- for payers of single land tax (form 920.00).
- WHT calculations (form 101.04) for 4Q 2015

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21 Payment for:

- excise tax for February 2016;
- import VAT in CU countries due for February 2016;
- redemption of environmental emissions' limit for the year 2016 if permission document is registered before March 20, 2016.

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- CIT advance payments due for March 2016;
- WHT due for February 2016;
- Payroll taxes (PIT, Social Tax) due for February 2016;
- contributions (OPP, SC) due for February 2016;
- external visual advertising fee due for February 2016;
- usage of radio spectrum, first payment for the year 2016;
- provision of long distance and international telephone services, as well as mobile phone services, first payment for the year 2016.

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Have you made decision which CIT form to submit?

CIT forms

Form 100.00 - CIT

prepared by legal entities - residents, non-residents operating in Kazakhstan through permanent establishment, except for:

- state agencies;
- non-commercial organizations;
- organizations operating in the social field;
- subsoil users, filling tax preports on CIT forms 110.000 or 150.000;
- autonomous educational organizations.

Form 110.00 - prepared by subsoil users, operating in accordance with subsoil contract or production sharing agreement.



Form 130.00 - prepared by non-commercial organizations that meet the condition of paragraph 1 of Article 134 of the TC, on income referred to in paragraph 2 of the Article 134 of the TC, except for corporations, institutions and consumer cooperatives.

Form 150.00 - prepared by subsoil users, except for:

- subsoil users referred to in paragraph 1 of Article 308-1 TC;
- subsoil users, only exploring and (or) extracting common minerals, underground water, mud treatments, as well as constructing and (or) operating underground facilities not related to exploration and (or) extraction.

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