

# September

## 2015

**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				

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### Reporting:

- signature bonus and commercial discovery bonus, if payment date occurred in July 2015 (form 510.00);
- excise tax and calculation of structural units for July 2015 (forms 400.00, 421.00).

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- environmental emission payments, applicable for taxpayers with payment volumes up to 100 MCI cumulative for 2015 (form 870.00);
- indirect taxes (VAT and excise) for the imported goods in August 2015 (forms 320.00 and 328.00);
- calculation of current payments to pay for the use of land (form 851.00).

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## Payment for:

- excise tax for August 2015;
- import VAT in CU countries due for August 2015; -environmental emissions, re-acquisition of standard on payment volumes in the total annual volume up to 100 MCI.

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- CIT advance payments for September 2015;
- WHT (including WHT for non-residents) for August 2015;
- payroll taxes (PIT, Social Tax) for August 2015;
- contributions (OPP, SC) for August 2015;
- external visual advertising for August 2015;
- use of radio spectrum due on September 25, 2015;
- provision of long distance and international telephone services, as well as mobile phone services due on September 25, 2015.

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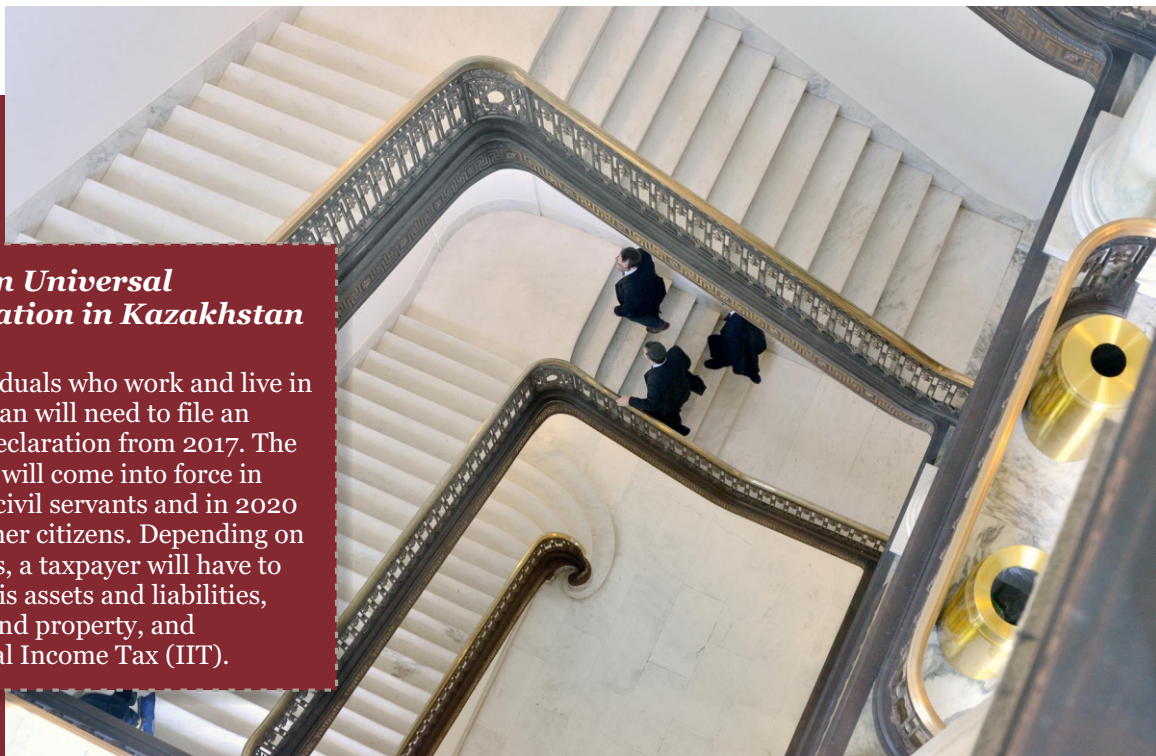
2015

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## Are you ready for the Universal Declaration?

### *Alert on Universal Declaration in Kazakhstan*

All individuals who work and live in Kazakhstan will need to file an annual declaration from 2017. The novation will come into force in 2017 for civil servants and in 2020 for all other citizens. Depending on the status, a taxpayer will have to declare his assets and liabilities, income and property, and Individual Income Tax (IIT).



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