

April

2015

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Reporting:

- excess profit tax for the year 2014 (form 540.00)

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Reporting:

- subscription bonus and commercial discovery bonus, if payment date occurred in February 2015 (form 510.00)

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- excise tax and calculation for structural subdivisions for February 2015 (forms 400.00, 421.00).

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- on advance payments of CIT after reporting submission (form 101.02);
- indirect taxes (VAT and excise) for the imported goods in March 2015 (forms 320.00 and 328.00);
- calculation of current payments to pay for the use of land (forms 851.00);
- environmental emission payments, (applicable for taxpayers with payment volumes up to 100 MCI)cumulative for 2015 (form 870.00).

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- 10** **Final payment for:**
- CIT for the year 2014;
 - PIT on income of tax- free individuals for the year 2014;
 - property tax for the year 2014;
 - land and vehicle tax for the year 2014;
 - to compensate for historical costs for the year 2014, if the payment size is equal to or less than 10 000 MCI's;
 - single land tax for the year 2014.

- 15** - excess profit tax for the year 2014

- 20** - excise tax for March 2015;
- Import VAT in CU countries due for March 2015;
 - environmental emission payments.

- 24** - PIT for March 2015;

- 25** - CIT advance payments for April 2015;
- WHT for March 2015;
 - Social Tax for March 2015;
 - contributions (OPP, SC) for March 2015;
 - payment for external visual advertising for March 2015.

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Are you aware of indirect tax legislation changes?

Recall of the Application for import of goods and indirect taxes payment

Rules for recalling Application for import of goods and indirect taxes payment were approved by the Ministry of Finance of the Republic of Kazakhstan Order №16 and enter into force starting from 24 March 2015.

Application is subject to recall from the government authorities based on the tax application, provided by the tax payer to the local State Revenues office as per approved form.

Tax application shall be provided in the following cases:

- 1) Application provided by mistake;
- 2) changes and amendments to the Application, including partial return of goods due to poor quality and (or) components after one month from the import date;
- 3) recall of the Application in case of full return of goods due to poor quality and (or) components after one month from the import date.

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