

April

2013

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1 Reporting:

- CIT for the year 2012 (forms 100.00, 110.00, 130.00, 140.00, 150.00);
- 4 Q 2012 calculation of WHT from non-resident's income (form 101.04);
- PIT for the year 2012 (forms 220.00, 230.00, 240.00);
- payment to compensate for historical costs for the year 2012, if the payment size is equal to or less than 10 000 MCI's (form 560.00);
- vehicle, land and property taxes for the year 2012 (form 700.00);
- single land tax for the year 2012 (form 920.00).

10 - excess profit tax for the year 2012 (form 540.00)

15 - excise tax and calculation of structural units for February 2013 (forms 400.00, 421.00); - signature and commercial discovery bonus, if payment date occurred in February 2013 (form 510.00).

22 - 2-4 Q 2013 CIT advance payment estimation (form 100.02); - indirect taxes (VAT and excise) on imported goods from CU countries for March 2013 (forms 320.00, 328.00).

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					

10 Final payment for:

- CIT for the year 2012;
- PIT on income of tax- free individuals for the year 2012;
- property tax for the year 2012;
- land and vehicle tax for the year 2012;
- compensation for historical costs, if the payment size is equal to or less than 10 000 MCI's;
- single land tax for the year 2012.

15 Payment for:

- tax for the excess profit for the year 2012.

22

- excise tax for March 2013;
- import VAT in CU countries due for March 2013.

25

- CIT advance payments due for April 2013;
- WHT due for March 2013;
- payroll taxes (PIT, Social Tax) for March 2013;
- contributions (OPP, SC) due for March 2013;
- external visual advertising fee due for March 2013

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The deadline for reporting is extended, but payment remains the same.

Extension of the deadline final CIT declaration

Taxpayer has a right to extend the deadline for reporting, if it is presented in the electronic form through the tax application in taxpayer's cabinet. Application should be submitted to the tax committee at the place of registration before 31 March 2013.

Deadline for submission of the reporting might be extended for the period not more than 30 (thirty) calendar days since the date, established for submission of declaration.

Extension of deadline for filing tax returns **does not change the deadline for payment** of the tax.

Contacts

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