

December

2014

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15 Reporting:

- subscription bonus and commercial discovery bonus, if payment date occurred in October 2014 (form 510.00).

- ## **15**
- excise tax and calculation for structural subdivisions for October 2014 (forms 400.00, 421.00).

- ## **22**
- environmental emission payments, applicable for taxpayers with payment volumes up to 100 MCI cumulative for 2014 (form 870.00);
 - indirect taxes (VAT and excise) on imported goods from CU countries for November 2014 (forms 320.00, 328.00);
 - calculation of current payments to pay for the use of land (forms 851.00).

22 Payments for:

- excise tax for November 2014;
- import VAT in the Customs Union for November 2014;
- payment for auction collections for November 2014;
- payment for environmental emissions, re-acquisition of standard on payment volumes in the total annual volume up to 100 MCI.

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				

- ## **25**
- CIT advance payments for December 2014;
 - WHT (including WHT for non-residents) for November 2014;
 - payroll taxes (PIT, Social Tax) for November 2014;
 - contributions (OPP, SC) for November 2014;
 - payment for external visual advertising for November 2014;
 - payment for use of radio spectrum due on December, 25 2014;
 - for land use in case if land use agreement signed on November, 25-30 2014;
 - payment for provision of long distance and international telephone services, as well as mobile phone services due on December, 25 2014.

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Filing the last additional calculation of CIT advance payments in 2014

Under par. 8 of article 141 of the Tax Code of Kazakhstan, the taxpayer has the right to file an additional calculation of CIT advance payments within a reporting tax period, no later than the 20th of December of the tax period.

Under par. 4 of article 209 of the administrative violations Code of Kazakhstan, if actual assessed CIT for a tax period exceeds the amount of calculated advance payments during the tax period by more than 20% a penalty will be imposed at the rate of 40% of the excess amount.

Do you need to submit an additional calculation of advance payments of CIT?

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