

December

2013

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16 Reporting:

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

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- additional calculation of CIT advance payments for the year 2013 (form 101.02);
- indirect taxes (VAT and excise) on imported goods in November 2013 (forms 320.00 and 328.00).

20 Payment for:

- excise tax for November 2013;
- import VAT in CU countries due for November 2013;
- the purchase of limit on emissions into the environment.

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- CIT advance payments due for 2013;
- WHT due for November 2013;
- payroll taxes (PIT, Social Tax) for November 2013;
- contributions (OPP, SC) for November 2013;
- external (visual) advertising fee due for 2013;
- radio spectrum usage fee due on 25 December 2013;
- local and international phone services and mobile services provision fee.

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Do you need to change the amount of the advance payments of the CIT?

Filing the last additional calculation of CIT advance payments in 2013

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

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.

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Elena Kaeva,
Partner
Email: elena.kaeva@kz.pwc.com



Mariya Rychkova,
Manager
Email: mariya.rychkova@kz.pwc.com



Assel Khamzina,
Senior Consultant
Email: assel.khamzina@kz.pwc.com



Kamila Tursunkulova ,
Senior Consultant
Email: kamila.tursunkulova@kz.pwc.com

Address:

Almaty
34 Al-Farabi Ave.
Building A, 4th floor
050059 Almaty, Kazakhstan
Tel.: +7 (727) 330 3200
Fax: +7 (727) 244 6868

Astana
6 Sary Arka Str.
"Arman" Business Center, 16th
floor 010000 Astana, Kazakhstan
Tel.: +7 (7172) 55 07 07
Fax: +7 (7172) 55 07 08