



17 Declaration for the 4Q 2013:

- WHT calculation (forms 101.03, 101.04);
- PIT and Social tax (forms 200.00, 210.00);
- VAT (form 300.00);
- payment to compensate for historical costs, if the payment size exceeds 10 000 MCIs (form 560.00);
- export rent tax (form 570.00);
- mineral extractions (form 590.00);
- payment for usage of surface water resources (form 860.00);
- payment for environmental emissions (form 870.00).

17 Reporting:

- current payments on land and property tax as of January 1, 2014 (form 701.01);
- excise tax and calculation of structural units for December 2013 (forms 400.00, 421.00);
- signature and commercial discovery bonus, if payment date occurred in December 2013 (form 510.00).

- ## 20
- indirect taxes (VAT and excise) on imported goods from CU countries for January 2014 (form 320.00 and 328.00);
 - current payments on land plots for the year 2014 (form 851.00).

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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20 Payments:

- excise tax for January 2014;
- import VAT in CU countries due for January 2014.

- ## 25
- CIT advance payments due for February 2014;
 - WHT (including WHT for non-residents) due for January 2014;
 - payroll taxes (PIT, Social Tax) due for January 2014;
 - contributions (OPP, SC) due for January 2014;
 - land tax due on February 25, 2014;
 - property tax due on February 25, 2014;
 - usage of land plots due on February 25, 2014;
 - external visual advertising fee due for January 2014.

25 4Q 2013 payments:

- VAT;
- payment of export rent tax;
- payment to compensate for historical costs, if the payment size exceeds 10 000 MCIs;
- environmental emissions.

February

2014

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Are You aware of International Taxation changes?

International Taxation

Memorandum related to the application of Kishinev Convention was sent by the Tax Committee to certain CIS countries with regards to legalization of tax residency certificates. The purpose of Memorandum was to simplify tax residency certificate procedures, in particular to apply the certificate without apostile. The following answers were received:

Russian Federation, Belarus: offer to sign a Protocol on introduction of amendments and additions to Kishinev Convention;

Uzbekistan, Azerbaijan: Memorandum is still in process of negotiation;

Armenia: Project of Memorandum was approved in Armenia and approval is pending from Kazakhstan side;

Ukraine: Project of Memorandum is under review of Ministry of Justice of Ukraine;

Kyrgyzstan: The answer was received expressing the readiness to sign the Memorandum from the Ministry of Economics of Kyrgyzstan.

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