

February

2013



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Declaration for the 4Q 2012:

- 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 MCI's (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).

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Reporting:

- 4Q 2012 WHT for residents (form 101.03);
- current payments on land and property tax for the year 2013 (form 701.01);
- excise tax and calculation of structural units for December 2012 (forms 400.00, 421.00, 431.00);
- signature bonus, if payment date occurred in December 2012 (form 510.00);
- commercial discovery bonus, if payment date occurred in December 2012 (form 520.00).

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- payment amount for the usage of land plots for the year 2013 (form 851.00);
- indirect taxes (VAT and excise) on imported goods from CU countries for January 2013 (form 320.00 and 328.00)

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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11	12	13	14	15	16	17
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25	26	27	28			

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Payment for:

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

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- CIT advance payments due for February 2013;
- WHT due for January 2013;
- payroll taxes (PIT, Social Tax) due for January 2013;
- VAT due for 4Q 2012;
- payment of export rent tax due for 4Q 2012;
- payment to compensate for historical costs, if the payment size exceeds 10 000 MCI's due for 4Q 2012;
- land tax;
- property tax;
- usage of land plots;
- environmental emissions due for 4Q 2012;
- external visual advertising fee due for January 2013;
- contributions (OPP, SC) due for January 2013.

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**Do you know about
the updates with in
relation to RC VAT?**

Obligatory VAT registration

Taxpayers are required to register for Kazakhstan VAT purposes if their taxable supply in the preceding 12 months exceeded 30,000 MCIs (app. USD 344 thousands). Even if an entity is not required to register for VAT purposes, it may still voluntarily do so by submitting an application to the appropriate tax committee.

The VAT base is:

- taxable turnover from sales of goods (works, services), except for VAT-exempt and where the place of supply is not Kazakhstan;
- taxable import, except for VAT-exempt.

The tax base for VAT on non-residents:

- value of work, services rendered by a non-resident who is not a payer of VAT in Kazakhstan and who does not carry operations out in Kazakhstan through a branch or representative office.

Contacts

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