

January

2015

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15 Reporting:

- excise tax and calculation of structural units for November 2014 (forms 400.00, 421.00);
- signature and commercial discovery bonus, if payment date occurred in November 2014 (form 510.00).

- ## 20
- 1Q 2015 CIT advance payments estimation (form 101.01);
 - indirect taxes (VAT and excise) for the imported goods in December 2014 (forms 320.00 and 328.00).

20 Payments for:

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

- ## 26
- CIT advance payments due for January 2015;
 - WHT due for December 2014;
 - WHT from the non-resident's income for December 2014;
 - payroll taxes (PIT, Social Tax) for December 2014;
 - contributions (OPP, SC) for December 2014;
 - external visual advertising fee due for December 2014.

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Are you liable for CIT advance payments?

The following taxpayers do not submit advance CIT estimates nor make advance payments:

- 1) with AAI after adjustments for 2013 which does not exceed 325,000 MCIs;
- 2) newly-formed (emerged) taxpayers - within the tax period in which the state registration was performed by the justice authority, and the subsequent tax period;
- 3) newly-registered as a taxpayer a non-resident legal entity carrying out activity in Kazakhstan via PE (without opening a branch, or representative office) – during the tax period in which tax registration took place and in the subsequent one;
- 4) a non-commercial organization and organization carrying out activity in the social sphere or on the territory of the special economic zone.



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