

January

2014

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15 Reporting:

- excise tax and calculation of structural units for November 2013 (forms 400.00, 421.00);
- signature and commercial discovery bonus, if payment date occurred in November 2013 (form 510.00, 520.00).

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- 1Q 2014 CIT advance payments estimation (form 101.01);
- indirect taxes (VAT and excise) for the imported goods in December 2013 (forms 320.00 and 328.00).

20 Payment for:

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

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		

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- CIT advance payments due for January 2014;
- WHT due for December 2013;
- WHT from the non-resident's income for December 2013;
- payroll taxes (PIT, Social Tax) for December 2013;
- contributions (OPP, SC) for December 2013;
- external visual advertising fee due for December 2013.

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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 2012 which does not exceed 325,000 MCIs (KZT 525 850 thousands or USD 3,417 thousands);
- 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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