

June

2014

pwc

16

Reporting:

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

20

- indirect taxes (VAT and excise) on the imported goods from CU countries in May 2014 (forms 320.00 and 328.00);
- environmental emission payments, applicable for taxpayers with payment volumes up to 100 MCI (form 870.00).

20

Payment for:

- excise tax for May 2014;
- import VAT in CU countries due for May 2014;
- environmental emissions, re-acquisition of standard on payment volumes in the total annual volume up to 100 MCI.

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						

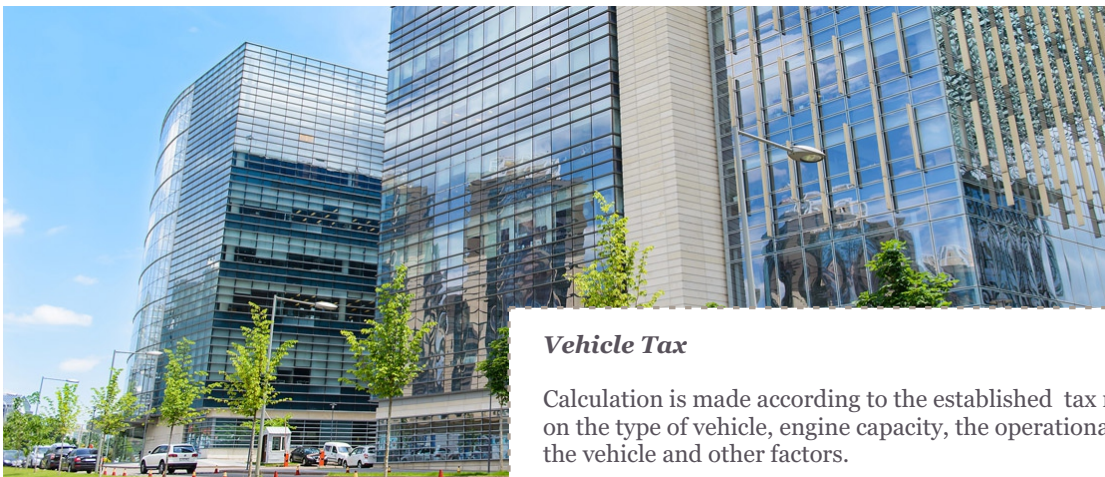
25

- CIT advance payments due for June 2014;
- WHT due for May 2014;
- payroll taxes (PIT, Social Tax) due for May 2014;
- contributions (OPP, SC) due for May 2014;
- external visual advertising fee due for May 2014;
- usage of radio spectrum due on June 25, 2014;
- provision of local and international telephone services, as well as mobile phone services due on June 25, 2014.

June

2014

pwc



Have you started the calculation of vehicle tax?

Vehicle Tax

Calculation is made according to the established tax rates, based on the type of vehicle, engine capacity, the operational period of the vehicle and other factors.

Payment for vehicle tax is made by:

- legal entities - by 5th of July of the current tax period;
- newly-formed taxpayers - by 15th of the month following the month of tax registration.

In cases where ownership right, right of business authority or right of operative control on transportation vehicle after 1 July of the tax period, legal entities shall pay the tax within 10 days after the deadline established for submission of the declaration for the tax period.

April

2014

pwc



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

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