


March

2015

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16 Reporting:

- subscription bonus and commercial discovery bonus, if payment date occurred in January 2015 (form 510.00).

- excise tax and calculation for structural subdivisions for January 2015 (forms 400.00, 421.00).

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- environmental emission payments, applicable for taxpayers with payment volumes up to 100 MCI cumulative for 2015 (form 870.00);
- indirect taxes (VAT and excise) on imported goods from CU countries for February 2015 (forms 320.00, 328.00);
- calculation of current payments to pay for the use of land (form 851.00).

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Declaration for 2014:

- CIT (form 100.00, 110.00, 130.00, 150.);
- PIT (form 220.00, 230.00, 240.00);
- for payment of historical cost compensations, if the payment equals or less 10 000 MCIs (form 560.00);
- vehicle tax, land tax and property tax declaration (form 700.00);
- for payers of single land tax (form 920.00).

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- WHT calculation (forms 101.04) for 4Q 2014.

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Payments for:

- excise tax for February 2015;
- import VAT in the Customs Union for February 2015;
- payment for environmental emissions, re-acquisition of standard on payment volumes in the total annual volume up to 100 MCI.

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- CIT advance payments for March 2015;
- WHT for February 2015;
- payroll taxes (PIT, Social Tax) for February 2015;
- contributions (OPP, SC) for February 2015;
- payment for external visual advertising for February 2015;
- payment for use of radio spectrum, first payment for 2015;
- payment for provision of long distance and international telephone services, as well as mobile phone services, first payment for the year 2015.

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Are you ready for tax audits?

Tax audits

Starting from 1 January 2015 audit firms are allowed to perform liquidation tax audits of certain legal entities and individual entrepreneurs that discontinue their operations, if the following conditions are met:

- aggregate annual income of the taxpayer being liquidated during the statute of limitation period is no more than 60,000 MCI (approximately USD 644,000);
- the taxpayer has a tax audit report prepared by an audit firm dated no more than 20 days before submission of the application on discontinuing of its operations to the tax authorities.

Tax liabilities and other obligatory payments identified as a result of the tax audit should be paid within 10 calendar days after receipt of the report.

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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