



- 17 Declaration for the 3Q 2014:**
- PIT and Social tax (forms 200.00, 210.00);
 - VAT (form 300.00);
 - WHT calculation (forms 101.03, 101.04);
 - payment to compensate for historical costs, if the payment size exceeds 10 000 MCIs (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).

- 17 Reporting:**
- signature and commercial discovery bonus, if payment date occurred in September 2014 (form 510.00);
 - current payments on land and property tax as of November 1, 2014 (form 701.01);
 - excise tax and calculation of structural units for September 2014 (forms 400.00, 421.00).

- 20**
- indirect taxes (VAT and excise) on imported goods from CU countries for October 2014 (forms 320.00 and 328.00);
 - current payments on land plots for the year 2014 (form 851.00).

- 10 Payments for:**
- single land tax for January,1 - October,1 2014

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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3	4	5	6	7	8	9
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17	18	19	20	21	22	23
24	25	26	27	28	29	30

- 20**
- excise tax for October 2014;
 - import VAT in CU countries due for October 2014.;
 - environmental emissions.

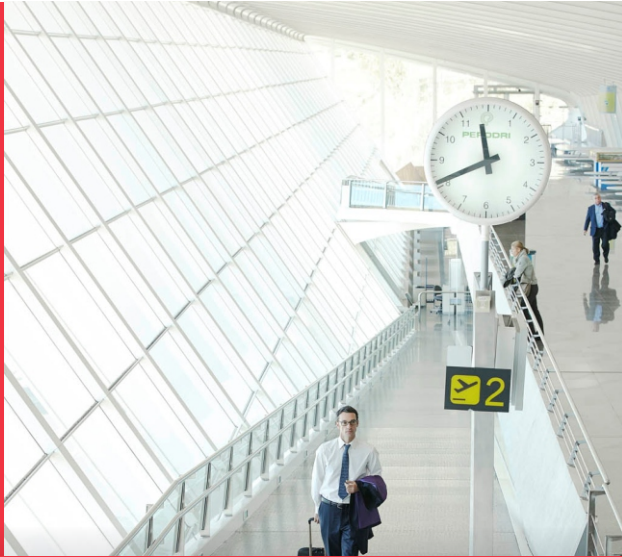
- 25**
- CIT advance payments due for November 2014;
 - WHT (including WHT for non-residents) due for October 2014;
 - payroll taxes (PIT, Social Tax) due for October 2014;
 - contributions (OPP, SC) due for October 2014;
 - land tax due on November 25, 2014;
 - property tax due on November 25, 2014;
 - usage of land plots due on November 25, 2014;
 - external visual advertising fee due for October 2014.

- 25 3Q 2014 payments for:**
- VAT;
 - payment of export rent tax;
 - payment to compensate for historical costs, if the payment size exceeds 10 000 MCIs;
 - payment for usage of surface water resources
 - environmental emissions.

November

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Are you liable for rent tax on exports?

Rental export taxes

Tax payers:

-physical and legal entities which implement on the export of crude oil, gas condensate, coal, except the subsoil.

What is the object of taxation rent tax?

- The volume of crude oil, gas condensate and coal sold on export.

Tax rates:

- Bids rent tax on exported crude oil and gas condensate are set depending on the determined market price per barrel from 0% to 32%.

Tax period:

- Calendar quarter.

When file a tax return?

- Declaration on the rent tax on exported crude oil and gas condensate submitted to the tax authority at the place of registration not later than the 15th day of the second month following the tax period.

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