

November

2013

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15 Declaration for the 3Q 2012:

- 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 MCI's (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).

15 Reporting:

- current payments on land and property tax as of November 1, 2013 (form 701.01);
- excise tax and calculation of structural units for September 2013 (forms 400.00, 421.00);
- signature and commercial discovery bonus, if payment date occurred in September 2013 (form 510.00);
- monitoring for large taxpayers.

- 20** - indirect taxes (VAT and excise) on imported goods from CU countries for October 2013 (forms 320.00 and 328.00).

11 Payment for:

- the first installment for single land tax for the year 2013.

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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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	

- 20** - excise tax for October 2013;
- import VAT in CU countries due for October 2013.

- 25** - CIT advance payments due for November 2013;
- WHT due for October 2013;
- payroll taxes (PIT, Social Tax) due for October 2013;
- contributions (OPP, SC) due for October 2013;
- land tax due on November 25, 2013;
- property tax due on November 25, 2013;
- usage of land plots due on November 25, 2013;
- external visual advertising fee due for October 2013.

25 3Q 2013 payment for:

- VAT;
- export rent tax;
- tax on mineral extractions;
- surface water resources usage fee;
- environmental emissions;
- payment to compensate for historical costs, if the payment size exceeds 10 000 MCI's.

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Are You aware of International Taxation changes?

International taxation

Senate of the Parliament of the RK enacted a law "On ratification of Convention between the Government of RK and the government of Grand Duke of Luxembourg for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and the Protocol to the Convention.

In addition, On October 2013 the President of RK signed the analogous law "On ratification of Convention between the Government of RK and the Government of United Arab Emirates.

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