

September

2013



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

- 20**
- indirect taxes (VAT and excise) for the imported goods in September 2013 (forms 320.00 and 328.00).

- 20 Payment for:**
- excise tax for August 2013;
 - import VAT in CU countries due for August 2013.

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- 25**
- CIT advance payments due for September 2013;
 - WHT due for August 2013;
 - payroll taxes (PIT, Social Tax) for August 2013;
 - contributions (OPP, SC) for August 2013;
 - external visual advertising fee due for August 2013;
 - usage of radio spectrum;
 - provision of long distance and international telephone services, as well as mobile phone services.

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Branch profit tax

Net income of the foreign entity from doing business in Kazakhstan through a permanent establishment is subject to Branch profit tax at the rate of 15%.

The calculated amount Branch profit tax is reflected in the declaration of the CIT and submitted not later than March 31. Non-resident legal entity is obliged to make payment on CIT net income from a permanent establishment within ten calendar days after the deadline for submission of CIT declaration.

Are You familiar with Branch profit tax rates?

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