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# *Tax Calendar*

May – June 2011

## May 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
16***	Withholding Tax	Withholding Tax Calculation, withheld from income of residents (Form 101.03) and non-residents (Form 101.04) for the 1 <sup>st</sup> Quarter of 2011
	Individual Income Tax and Social Tax	Individual Income Tax and Social Tax Declaration for residents (Form 200.00) and for non-residents (Form 210.00) for the 1 <sup>st</sup> Quarter of 2011
	Value Added Tax	Reverse charge VAT payment for non-residents for the 1 <sup>st</sup> Quarter of 2011
		Value Added Tax Declaration for the 1 <sup>st</sup> Quarter of 2011 (Form 300.00)
	Excise Tax	Excise declaration and calculation for March 2011 (Forms 400.00, 421.00 и 431.00)
	Rental Tax on Export	Rental Tax Declaration for the 1 <sup>st</sup> Quarter of 2011 (Form 570.00)
	Signature bonus	Signature bonus and commercial discovery bonus declarations, if payments were made in March 2011 (Forms 510.00 and 520.00)
	Commercial discovery bonus	
	Payment to Compensate for Historic Costs	Declaration of The Payment to Compensate for Historic Costs, if total payment amount exceeds 10,000 MCI's** (Form 560.00)
	Mineral Extraction Tax	Mineral Extraction Tax Declaration for the 1 <sup>st</sup> Quarter of 2011 (Form 590.00)
	Land Tax and Property Tax	Calculation of the Current Payments on land tax and property tax, if tax liabilities have changed as of 1 May 2011 (Form 701.01)
	Fixed Tax	Fixed Tax Declaration for the 1 <sup>st</sup> Quarter of 2011 (Form 720.00)
	Levy for the Use of Water Resources From Surface Sources	Declaration of Levy for the Use of Water Resources From Surface Sources for the 1 <sup>st</sup> Quarter of 2011 (Form 860.00)
	Levy for Environmental Emissions	Declaration of Levy for Environmental Emissions for 1 <sup>st</sup> Quarter of 2011 (Form 870.00), if the charge value exceeds 100 MCI's**

## May 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
20	Corporate Income Tax of Insurance (Reinsurance) Organizations	Corporate Income Tax Calculation for April 2011 (Form 121.00)
	Value Added Tax and Excise tax on the import of goods from the territory of another member-state of the Custom Union	Indirect Taxes Declaration on imported goods for April 2011 (Form 320.00)
		Payment of indirect taxes according to form 320.00 for April 2011
	Excise Tax	Payment for April 2011
	The Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for April 2011 (Form 530.00)
		Payment for April 2011
	The Levy for the Use of the Radio-frequency Spectrum	Calculation of Current Payments on the Levy for the Use of the Radio-frequency Spectrum and on the Levy for Providing Long-distance and (or) International Telephone, and Cellular communications, if the notice is received in April 2011 (Form 881.00)
	The Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	

## May 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
25	Corporate Income Tax	Corporate Income Tax Advance Payment for May 2011 for the taxpayers stated in Article 141.1 of the Tax Code
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Payment of the tax on income from insurance and reinsurance activity for April 2011
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in April 2011
	Value Added Tax	Payment for the 1 <sup>st</sup> Quarter of 2011
	Rental Tax on Export	Payment for the 1 <sup>st</sup> Quarter of 2011
	Payment to Compensate for Historic Costs	Payment to Compensate for Historic Costs, if total payment amount exceeds 10,000 MCI's**
	Mineral Extraction Tax	Payment for the 1 <sup>st</sup> Quarter of 2011
	Individual Income Tax	Payment for April 2011
	Social Tax	Payment for April 2011
	Social Contributions	Payment for April 2011
	Pension Contributions	Payment for April 2011
	Property Tax	Current Payments – second installment for 2011

## ***May 2011***

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
25	Land Tax	Current Payments – second installment for 2011
	Payment for the use of the land plots	Current Payments – second installment for 2011
	Fixed Tax	Payment for the 1 <sup>st</sup> Quarter of 2011
	Levy for the Use of Water Resources From Surface Sources	Payment for April 2011
	Levy for Environmental Emissions	Payment for the 1 <sup>st</sup> Quarter of 2011
	Levy for the Placement of Outdoor (Visual) advertisement	Payment for April 2011

## June 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
15	Excise Tax	Excise declaration and calculation for April 2011 (Forms 400.00, 421.00 и 431.00)
	Signature bonus	Signature bonus and commercial discovery bonus declarations, if payments were made in April 2011 (Forms 510.00 and 520.00)
	Commercial discovery bonus	
20	Corporate Income Tax of Insurance (Reinsurance) Organizations	Corporate Income Tax Calculation for May 2011 (Form 121.00)
	Value Added Tax and Excise tax on the import of goods from the territory of another member-state of the Custom Union	Indirect Taxes Declaration on imported goods for May 2011 (Form 320.00)
		Payment of indirect taxes according to form 320.00 for May 2011
	Excise Tax	Payment for May 2011
	The Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for May 2011 (Form 530.00)
		Payment for May 2011
	The Levy for the Use of the Radio-frequency Spectrum	Calculation of Current Payments on the Levy for the Use of the Radio-frequency Spectrum and on the Levy for Providing Long-distance and (or) International Telephone, and Cellular communications, if the notice is received in May 2011 (Form 881.00)
	The Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	

## June 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
27***	Corporate Income Tax	Corporate Income Tax Advance Payment for June 2011 for the taxpayers stated in Article 141.1 of the Tax Code
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Payment of the tax on income from insurance and reinsurance activity for May 2011
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in May 2011
	Individual Income Tax	Payment for May 2011
	Social Tax	Payment for May 2011
	Social Contributions	Payment for May 2011
	Pension Contributions	Payment for May 2011
	Levy for the Use of Water Resources From Surface Sources	Payment for May 2011
	Levy for the Placement of Outdoor (Visual) advertisement	Payment for May 2011
	The Levy for the Use of the Radio-frequency Spectrum	Current Payments – second installment for 2011
	The Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	

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The present Tax Calendar is made in accordance with the Tax Code of the Republic of Kazakhstan (hereinafter “the RK”) № 99–IV dated 10 December 2008, which came into force on 1 January 2009, the Law of the RK No. 100-IV of 10th December 2008 concerning the enactment of the Tax Code, the Law of the RK No. 200-IV of 16<sup>th</sup> November 2009 concerning the introduction of amendments and additions to certain legislative acts of the RK on the issues of taxation, the Law of the RK No. 234-IV dated 30 December 2009, the Law of the RK No. 258-IV dated 19 March 2010, the Law of the RK No. 263-IV dated 2 April 2010, the Law of the RK No. 297-IV dated 30 June 2010 and the Law of RK No. 338-IV dated 15 July 2010, the Law of RK No. 354-IV dated 23 November 2010, the Law of RK No. 356-IV dated 26 November 2010 and the Law of RK No. 395-IV dated 19 January 2011.

\* In addition to taxes and payments included in this Tax Calendar, the Tax Code of the RK also establishes other obligatory levies and payments to the budget that may be applicable to the activity of companies on the territory of Kazakhstan.

\*\* Monthly Calculation Index (MCI) from 1 January 2011 - KZT 1,512.

\*\*\* In accordance with Article 33 of the Tax Code, if the tax compliance deadline falls on a weekend or holiday, the deadline is moved to the end of the next working day.

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