

[www.pwc.com/kz](http://www.pwc.com/kz)

# ***Tax Calendar***

November-December 2011

## November 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
	Withholding Tax	Withholding Tax Return for residents (Form 101.03) and non-residents (Form 101.04) for the 3rd Quarter 2011
	Individual Income Tax and Social Tax	Individual Income Tax and Social Tax Declaration for citizens of RK (Form 200.00) and for foreigners and persons without citizenship (Form 210.00) for the 3rd Quarter 2011
	Value Added Tax	Reverse charge VAT payment for non-residents for the 3rd Quarter 2011
		Value Added Tax Declaration for the 3rd Quarter 2011 (Form 300.00)
	Excise Tax	Excise Tax Declaration and Calculation for September 2011 (Forms 400.00, 421.00 and 431.00)
	Rental Tax on Export	Rental Tax Declaration for the 3rd Quarter of 2011 (Form 570.00)
	Signature Bonus	Signature Bonus and Commercial Discovery Bonus Declaration, if payments were made in September 2011 (Forms 510.00 and 520.00)
	Commercial Discovery Bonus	Declaration of the Payment to Compensate for Historic Costs, if total payment amount exceeds 10,000MCI's ** (Form 560.00)
	Payment to Compensate for Historic Costs	Declaration of the Payment to Compensate for Historic Costs, if total payment amount exceeds 10,000MCI's ** (Form 560.00)
	Mineral Extraction Tax	Mineral Extraction Tax Declaration for the 3rd Quarter of 2011 (Form 590.00)
15	Land Tax and Property Tax	Calculation of the Current Payments, if tax liabilities have changed as of 1 November 2011 (Form 701.01)
	Fixed Tax	Fixed Tax Declaration for the 3rd 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 3 <sup>rd</sup> Quarter of 2011 (Form 860.00)
	Levy for Environmental Emissions	Declaration of Levy for Environmental Emissions for 3rd Quarter 2011 (Form 870.00), if the charge value exceeds 100 MCI's **

## November 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
20***	Corporate Income Tax of Insurance (Reinsurance) Organizations	Corporate Income Tax Calculation for October 2011 (Form 121.00)
	Value Added Tax on the import of goods from the territory of another member-state of the Custom Union	Indirect Taxes Declaration on imported goods for October 2011 (Form 320.00)
		Payment of indirect taxes according to form 320.00 for October <sup>1</sup>
	Excise Tax	Payment for October 2011
	The Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for October 2011 (Form 530.00)
	Levy for the Permission of 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 October 2011 (Form 881.00)
	Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	

<sup>1</sup> The Tax Application for imported goods and payments for indirect taxes along with the Declaration should be submitted (Form 328.00)

## November 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
25	Corporate Income Tax	Corporate Income Tax Advance Payment for November 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 October 2011
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in October 2011
	Individual Income Tax	Payment for October 2011
	Social Tax	Payment for October 2011
	Pension Contributions	Payment for October 2011
	Social Contributions	Payment for October 2011
	Value Added Tax	Payment for the 3rd Quarter of 2011
	Rental Tax on Export	Payment for the 3rd 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 3rd Quarter of 2011
	Property Tax	Current Payments – fourth installment for 2011
	Land Tax	Current Payments – fourth installment for 2011
	Payment for the use of the land plots	Current Payments – fourth installment for 2011
	Fixed Tax	Payment for the 3rd Quarter of 2011
	Levy for the Use of Water Resources From Surface Sources	Payment for October 2011
	Levy for Environmental Emissions	Payment for the 3rd Quarter of 2011
	Levy for the Placement of Outdoor (Visual) advertisement	Payment for October 2011

## December 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
15	Excise Tax	Excise Tax Declaration and Calculation for October 2011 (Forms 400.00, 421.00 and 431.00)
	Signature Bonus	Signature Bonus and Commercial Discovery Bonus Declaration, if payments were made in October 2011 (Forms 510.00 and 520.00)
	Commercial Discovery Bonus	
	Corporate Income Tax	Additional (the last one in 2011) calculation of advance payments of corporate income tax due for the period after the submission of corporate income tax declaration (Form 101.02)
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Corporate Income Tax Calculation for November 2011 (Form 121.00)
20	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 November 2011 (Form 320.00) <sup>1</sup>
		Payment of indirect taxes according to form 320.00 for November 2011
	Excise Tax	Payment for November 2011
	The Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for November 2011 (Form 530.00)
		Payment for November 2011

<sup>1</sup> The Tax Application for imported goods and payments for indirect taxes along with the Declaration should be submitted (Form 328.00)

## December 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
20	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 November 2011 (Form 881.00)
	Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	
26***	Corporate Income Tax	Corporate Income Tax Advance Payment for December 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 November 2011
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in November 2011
	Individual Income Tax	Payment for November 2011
	Social Tax	Payment for November 2011
	Pension Contributions	Payment for November 2011
	Social Contributions	Payment for November 2011
	Levy for the Use of Water Resources From Surface Sources	Payment for November 2011
	Levy for the Placement of Outdoor (Visual) advertisement	Payment for November 2011
	Levy for the Use of the Radio-frequency Spectrum	Current Payments – fourth installment for 2011
	Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	Current Payments – fourth installment for 2011
		If notice is received in November, the first regular date following the date of receipt of the permit document shall be recognized as the first date of payment.

---

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 and with changes and amendments as of 31 October 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 in 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.

**Contact people:**

Peter Burnie, TLS Leader, Eurasia

Elena Kaeva, Director

Eduard Li, Senior Manager

Mariya Rychkova, Manager

**Contact address:**

**Almaty**

34 Al-Farabi Avenue,  
Building A, 4th Floor,  
Almaty 050059, Kazakhstan  
Tel.: +7 (727) 330 3200  
Fax: +7 (727) 244 6868

**Astana**

6 Sary Arka Str.  
"Arman" Business Center, 4th floor  
010000 Astana, Kazakhstan  
Tel.: +7 (7172) 55 07 07  
Fax: +7 (7172) 55 07 08

© 2011 PwC. All rights reserved. Not for further distribution without the permission of PwC. "PwC" refers to the network of member firms of PricewaterhouseCoopers International Limited (PwCIL), or, as the context requires, individual member firms of the PwC network. Each member firm is a separate legal entity and does not act as agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. PwCIL is not responsible or liable for the acts or omissions of any of its member firms nor can it control the exercise of their professional judgment or bind them in any way. No member firm is responsible or liable for the acts or omissions of any other member firm nor can it control the exercise of another member firm's professional judgment or bind another member firm or PwCIL in any way.