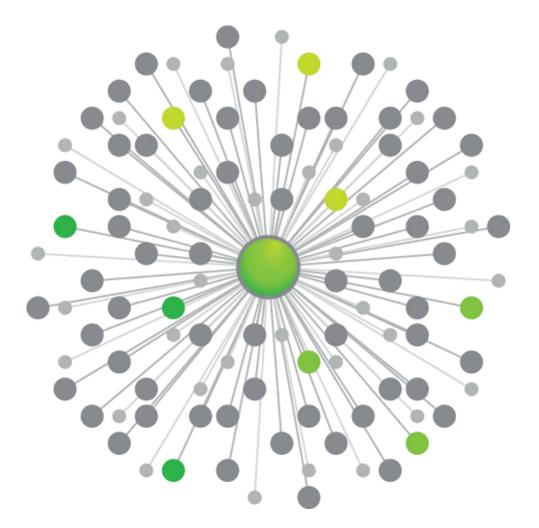
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Tax Compliance Reminder



August 2020

Dates established by legislation of the Republic of Kazakhstan for remitting taxes and other obligatory payments to the budget and for filing of tax reports¹

Tax reports	Filing deadline	Tax payments	Payment deadline
Signature bonus and commercial discovery bonus declaration for the 2 nd quarter 2020 (Applicable to the signature bonus only)	14 August	Excise tax for July 2020	20 August
Excise tax declaration and statement for June 2020	17 August	Value-added tax for imported goods from the territory of the member state of the Eurasian Economic Union for July 2020	20 August
Statement of corporate income tax withheld at source of payment from income paid for the 2 nd quarter 2020	17 August	Payment for emissions into the environment (up to 100 MCI) if the authorization document is received in July 2020	20 August
Declaration of personal income tax and social tax for the 2^{nd} quarter 2020	17 August	Advance corporate income tax payment for August 2020	25 August
VAT declaration for the 2 nd quarter 2020	17 August	Corporate income tax withheld at source of payment in July 2020	25 August
Declaration of payments on reimbursement of historical costs for the 2 nd quarter 2020 (over 10,000 MCI)	17 August	Personal income tax withheld at source of payment in July 2020	25 August
Declaration of rent tax on export for the 2^{nd} quarter 2020	17 August	Obligatory pension contributions for July 2020	25 August
Declaration of Mineral extraction tax (MET) for the 2nd quarter 2020	17 August	Social tax for July 2020	25 August
Statement of current payments for land tax and property tax (if tax liabilities change within the tax period)	17 August	Social contributions for July 2020	25 August
Declaration of emissions into the environment (over 100 MCI) for the 2 nd quarter 2020	17 August	Obligatory social medical insurance contributions for July 2020	25 August
Declaration of indirect taxes July 2020	20 August	Payment for the placement of outdoor (visual) advertisements for August 2020	25 August

¹ The deadlines for the fulfillment of the tax obligation are specified in accordance with the provisions of the Article 38 of the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget" (Tax Code). If a deadline falls on a non-working day, the deadline is postponed to the next business day.

An application on import of goods and payment of indirect taxes for July 2020	20 August	VAT for the 2 nd quarter 2020	25 August
Declaration of emissions into the environment (up to 100 MCI) if the authorization document is received in July 2020	20 August	Payment on reimbursement of historical costs for the 2 nd quarter 2020 (over 10,000 MCI)	25 August
		Rent tax on export for the 2 nd quarter 2020	25 August
		Mineral extraction tax (MET) for the 2 nd quarter 2020	25 August
		Current payments of land tax and property tax	25 August
		Payment for emissions into the environment (over 100 MCI) for the 2 nd quarter 2020	25 August

Other reports

Please note that this Tax Compliance Reminder contains only general requirements for major taxes and other obligatory payments. Kazakhstan legislation also establishes other types of reports and payments, such as statistical reports, currency control reports, and other specific taxes, charges and duties. The complete range of reporting and payment deadlines depends on an entity's business activities.

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Deloitte was one of the first major consulting firms to enter the CIS market. We opened our first office in Moscow in 1990. Today, over 3,400 professionals work in our 19 offices across 11 countries in the region. Our success can be measured by the response of the market in making us the fastest-growing professional services firm in the CIS.

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Our Kazakhstan tax & legal practice is represented by four offices in Almaty, Nur-Sultan, Atyrau and Aktau with nearly 100 specialists organized along industry groups and service lines. We are the only major consulting firm operating in Atyrau, Nur-Sultan and Aktau through our fully operating offices.

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- Legal services, including corporate consulting and governance, contract preparation, registration, labor law, currency control and due diligence services
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- Tax dispute resolution

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- Consumer and Industrial Products
- Financial Services

How to contact us

Should you have any questions about the information contained in this issue of our Tax Compliance Reminder or any other questions regarding business operations in Kazakhstan, please do not hesitate to contact any of our team members.

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