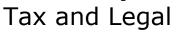
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Tax Compliance Reminder



May 2019

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 amounts remitted in March 2019 (Applicable to the commercial discovery bonus only)	14 May	Excise tax for April 2019	20 May
Signature bonus and commercial discovery bonus declaration for the 1 st quarter of 2019 (Applicable to the signature bonus only)	14 May	Value-added tax for imported goods from the territory of the member state of the Eurasian Economic Union for April 2019	20 May
Excise tax declaration and statement for March 2019	15 May	Payment for emissions into the environment (up to 100 MCI) if the authorization document is received in April 2019	20 May
Statement of corporate income tax withheld at source of payment from income paid for the 1 st quarter 2019	15 May	Advance corporate income tax payment for May 2019	27 May
Declaration of personal income tax and social tax for the 1 st quarter 2019	15 May	Corporate income tax withheld at source of payment in April 2019	27 May
VAT declaration for the 1 st quarter 2019	15 May	Personal income tax withheld at source of payment in April 2019	27 May
Declaration of payments on reimbursement of historical costs for the 1 st quarter 2019 (over 10,000 MCI's)	15 May	Obligatory pension contributions for April 2019	27 May
Declaration of rent tax on export for the 1 st quarter 2019	15 May	Social tax for April 2019	27 May
Declaration of Mineral extraction tax (MET) for the 1 st quarter 2019	15 May	Social contributions for April 2019	27 May
Statement of current payments for land tax and property tax (if tax liabilities change within the tax period)	15 May	Obligatory social medical insurance contributions for April 2019	27 May

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.

Declaration of emissions into the environment (over 100 MCI) for the 1^{st} quarter 2019	15 May	Payment for the placement of outdoor (visual) advertisements for May 2019	27 May
Declaration of indirect taxes for imported goods within the territory of the member states of the Eurasian Economic Union for April 2019	20 May	VAT for the 1 st quarter 2019	27 May
An application on import of goods and payment of indirect taxes for April 2019	20 May	Payment on reimbursement of historical costs for the 1 st quarter 2019 (over 10,000 MCI's)	27 May
Declaration of emissions into the environment (up to 100 MCI) if the authorization document is received in April 2019	20 May	Rent tax on export for the 1 st quarter 2019	27 May
		Mineral extraction tax (MET) for the 1^{st} quarter 2019	27 May
		Current payments of land tax and property tax	27 May
		Payment for emissions into the environment (over 100 MCI) for the 1 st quarter of 2019	27 May

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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- Tax compliance, accounting and payroll services
- Employer and individual solutions
- Legal services, including corporate consulting and governance, contract preparation, registration, labor law, currency control and due diligence services
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- Customs consulting
- Tax dispute resolution
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- Bringing local companies to world markets.

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- Telecommunications, Media and Technology
- 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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