



**Dates established by legislation of the Republic of Kazakhstan for remitting taxes and other obligatory payments to the budget and for filing of tax reports<sup>1</sup>**

<b>Tax reports</b>	<b>Filing deadline</b>	<b>Tax payments</b>	<b>Payment deadline</b>
Excise tax declaration and statement for November 2019	15 January	Excise tax for December 2019	20 January
Indirect taxes declarations on goods imported within Eurasian Economic Union for December 2019	20 January	Value added tax for imported goods within Eurasian Economic Union for December 2019	20 January
An application to import goods and pay indirect taxes for December 2019	20 January	Corporate income tax withheld at source of payment from income paid in December 2019	27 January
Statement of advance corporate income tax payments payable for the period before a corporate income tax declaration	20 January	Personal income tax withheld at source of payment from employees' salaries paid in December 2019	27 January
		Advance corporate income tax payment for January 2019	27 January
		Social tax for December 2019	27 January
		Obligatory pension fund contributions withheld at source of payment from employees' salaries paid in December 2019	27 January
		Social contributions for December 2019	27 January
		Obligatory social medical insurance contributions for December 2019	27 January
		Payment for placing the outward advertising for January 2020	27 January

<sup>1</sup> 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.

# 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.

Deloitte, one of the world's largest professional services firm, is focused on client service through a global strategy executed locally in nearly 150 countries. With access to the extensive intellectual capital of 312,000 people worldwide, Deloitte delivers services in four professional areas — audit, tax & legal, consulting and financial advisory services.

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.

Deloitte in the Caspian Region was established in 1993 and covers our offices in Kazakhstan, Kyrgyzstan, Uzbekistan and Tajikistan. We are one of the largest international professional practices in the Caspian region, where more than 590 local and expatriate professionals work closely together as mixed teams, to ensure the right balance of skills and provide premium client service.

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.

Our tax & legal service lines are part of Deloitte's global structure. The following is intended only to highlight some of the general areas in which our tax & legal group may be of assistance.

- Corporate tax advisory services, including tax strategies, cross-border solutions and investment structures
- 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
- Transfer pricing

## **Tax Compliance Reminder for January 2020**

- Customs consulting
- Tax dispute resolution
- Corporate and in-house training
- Bringing local companies to world markets.

In addition to our skills in a broad range of tax and legal disciplines, we can offer our clients the expertise of our industry specialists. Deloitte has established cross-functional industry groups, which are intended to assist our clients in overcoming complex challenges in line with today's market needs:

- Energy & Resources
- 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.

## Kazakhstan

### Almaty

**Anthony Mahon**  
anmahon@deloitte.kz

**Yeldos Syzdykov**  
syzdykov@deloitte.kz

Almaty Financial District  
36 Al Farabi Ave.,  
Tel.: +7 (727) 258 13 40  
Fax: +7 (727) 258 13 41

### Nur-Sultan

**Saule Shintakova**  
sshintakova@deloitte.kz

**Andrey Zakharchuk**  
azakharchuk@deloitte.kz

Business Center "Astana Tower"  
12 Samal Microdistrict, 11th Floor  
010000  
Tel.: +7 (7172) 58 04 80  
Fax: +7 (7172) 58 04 81

### Atyrau

**Anthony Mahon**  
anmahon@deloitte.kz

"Renaissance Atyrau Hotel"  
15B Satpayeva Str.  
Tel.: +7 (7122) 58 62 40  
Fax: +7 (7122) 58 62 41

### Aktau

**Anthony Mahon**  
anmahon@deloitte.kz

Caspian Riviera Grand Palace Hotel  
Business Center, Microregion 4, building  
39, Floor 7  
Tel.: +7 (7292) 70 10 82/83

## Kyrgyzstan

### Bishkek

Office 905/906, Business Centre "Russia"  
19, Razzakov Street  
Bishkek, 720040  
Tel.: +996 (312) 39 82 88  
Fax: +996 (312) 39 82 89

## Uzbekistan

### Tashkent

Business Center "Inkonel"  
75 Mustakillik Ave.,  
Tel.: + 998 (71) 120 44 45  
Fax: + 998 (71) 120 44 47

## Tajikistan

### Dushanbe

Business Center "S.A.S."24a, Ayni Street,  
office 307  
Tel.: + 992 (44) 600 62 00  
Fax: + 992 (44) 600 62 01



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the “Deloitte network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.