

August

2015

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17 Declaration for the 2 quarter 2015:

- WHT calculation (forms 101.03, 101.04);
- PIT and Social tax (forms 200.00, 210.00);
- VAT (form 300.00);
- payment to compensate for historical costs, if the payment size exceeds 10 000 MCIs (form 560.00);
- export rent tax (form 570.00);
- mineral extractions (form 590.00);
- payment for usage of surface water resources (form 860.00);
- payment for environmental emissions (form 870.00);
- Royalty payments, the bonus production, the share of the Republic of Kazakhstan under production sharing at additional payments of subsurface users for the 2 quarter 2015;
- Income tax on gambling and fixed tax for 2 quarter 2015.

17 Reporting:

- current payments on land and property tax as of August 1, 2015 (form 701.01);
- excise tax and calculation of structural units for June 2015 (forms 400.00, 421.00);
- signature and commercial discovery bonus, if payment date occurred in June 2015 (form 510.00);
- Calculation of the size and timing of payment of the share of the Republic of Kazakhstan under production sharing for the 2nd quarter of 2015;
- The simplified declaration for small businesses for the 1Q and 2Q of 2015;

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- 20**
- indirect taxes (VAT and excise) on imported goods from CU countries for July 2015 (form 320.00 and 328.00);
 - current payments on land plots for 2015 (form 851.00).

- 20** **Reporting:**
- excise tax for July 2015;
 - import VAT in CU countries due for July 2015;
 - auction collections for July 2015.

- 25**
- CIT advance payments due for August 2015;
 - WHT (including WHT for non-residents) due for July 2015;
 - payroll taxes (PIT, Social Tax) due for July 2015;
 - contributions (OPP, SC) due for July 2015;
 - land tax due on August 25, 2015;
 - property tax due on August 25, 2015;
 - usage of land plots due on August 25, 2015;
 - external visual advertising fee due for July 2015;
 - Gambling business tax for the 2nd quarter 2015;
 - Fixed tax for the 2nd quarter of 2015;
 - CIT, PIT, social security tax under the simplified declaration for the 1Q and 2Q of 2015;
 - On board for the use of water resources for the 2nd quarter 2015.

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- 25** **2nd quarter 2015 payments:**
- VAT;
 - payment of export rent tax;
 - payment to compensate for historical costs, if the payment size exceeds 10 000 MCIs;
 - tax for mineral extraction;
 - environmental emissions.

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Are You aware of International Taxation changes?

International taxation: changes from 2015

Kazakhstan

On the 1st of July 2015 the number of budget classification codes (BCC) has been decreased from 208 BCC to only 89. This caused a positive effect on governmental services that target individuals and businesses. Overall work of the government was optimised, and this change also helped to decrease the overload of informational systems.



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