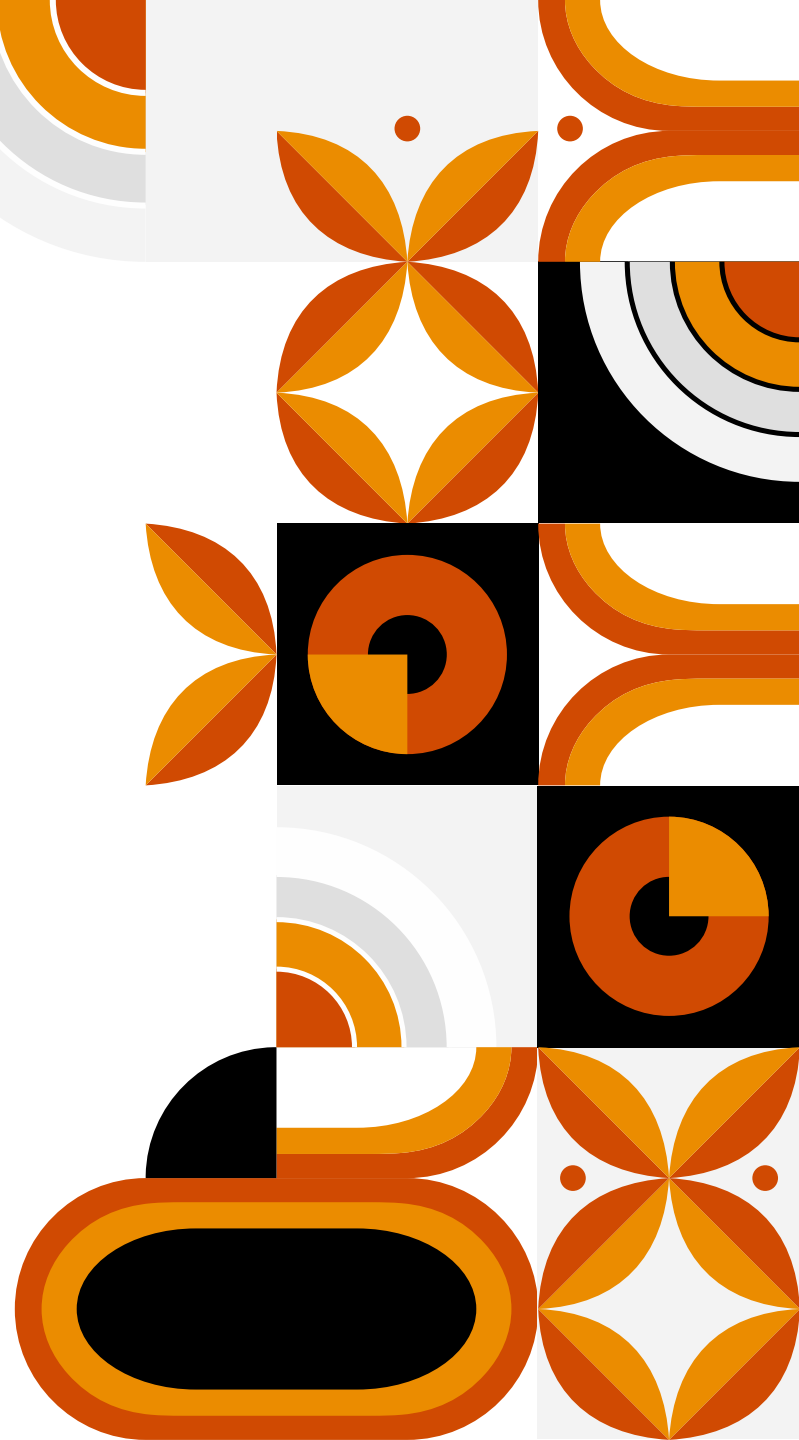


# Tax calendar FY2025

Tax Reporting & Strategy



# January 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

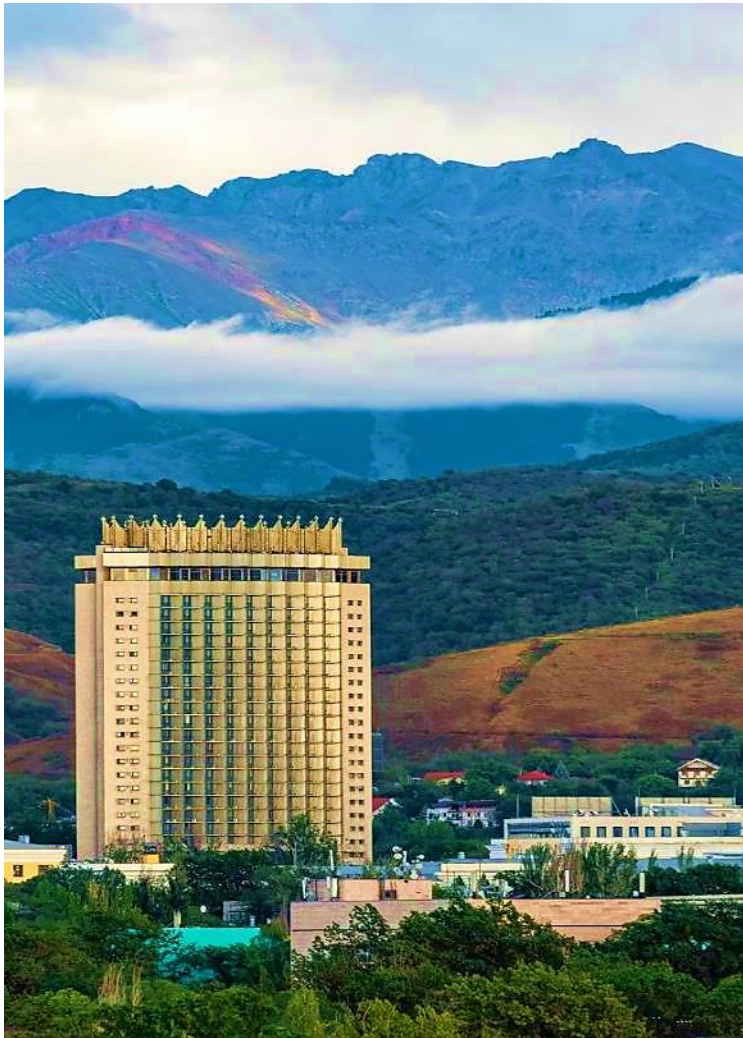


## Our Contacts

PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
20 January	Calculation of advance payments of CIT payable prior to the filing of CIT return	101.01	1Q 2025
20 January	Application for the import of goods and payment of indirect taxes	328.00	December 2024

Deadline	Payment of tax due	Period
20 January	Import VAT in EAEU	December 2024
27 January	CIT advance payments	January 2025
27 January	WHT on income paid to non-resident vendors	December 2024
27 January	PIT withheld from employees and individuals' remuneration	December 2024
27 January	Social tax	December 2024
27 January	Obligatory pension contributions withheld from employees' and individuals' remuneration	December 2024
27 January	Obligatory social insurance contributions	December 2024
27 January	Obligatory medical insurance contributions (employer's assessment)	December 2024



Ғылым үйрен - көзің ашылады

*-Мыржақып Дұлатұлы*

Embrace knowledge, and enlightenment will follow

*-Mirzhakip Dulatuly*



# February 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		



## Our Contacts

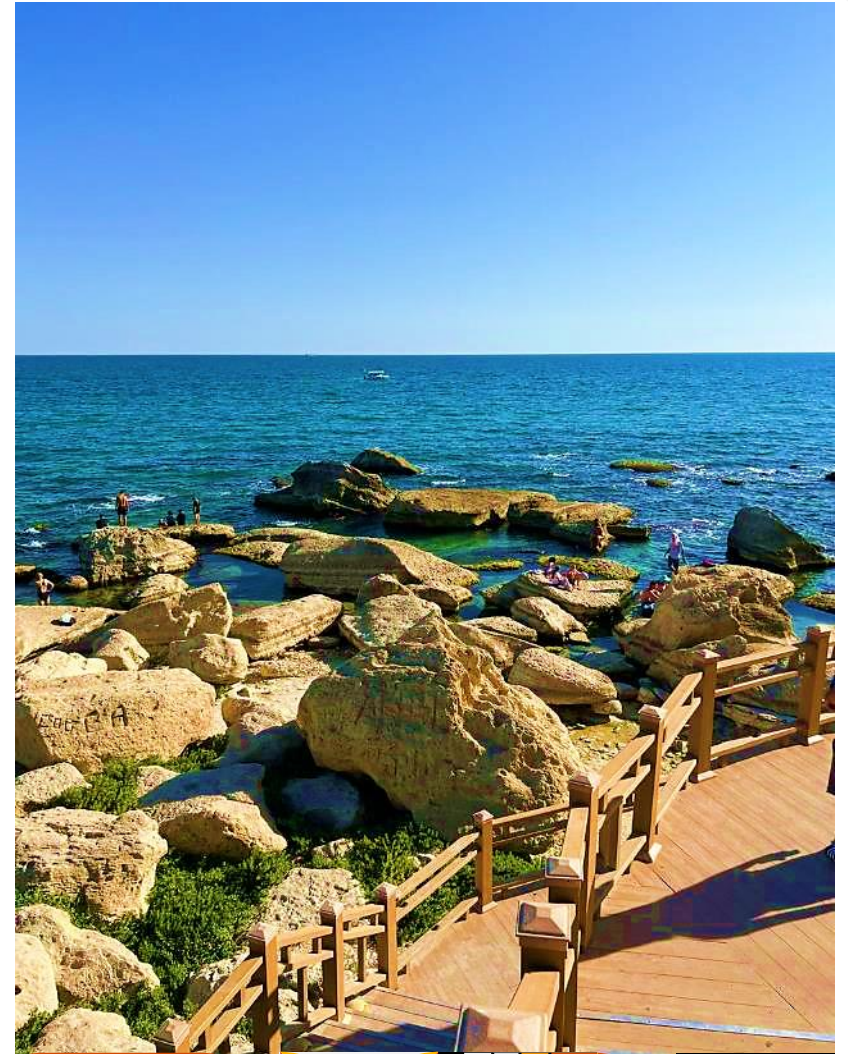
PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
17 February	PIT return	200.00	4Q 2024
17 February	VAT return	300.00	4Q 2024
17 February	Emission charges return	870.00	4Q 2024
17 February	WHT calculation return	101.04	4Q 2024
17 February	Calculation of current payments for land tax and property tax	701.01	2024
20 February	Application for the import of goods and payment of indirect taxes	328.00	January 2025
20 February	Calculation of current payments for Land Use	851.00	2025

Deadline	Payment of tax due	Period
20 February	Import VAT in EAEU	January 2025
25 February	Emission charges	4Q 2024
25 February	VAT (including RC VAT)	4Q 2024
25 February	CIT advance payments	February 2025
25 February	WHT on income paid to non-resident vendors	January 2025
25 February	Payment of land tax, property tax, for the use of land plots	January 2025
25 February	PIT withheld from employees and individuals' remuneration	January 2025
25 February	Social tax	January 2025
25 February	Obligatory pension contributions withheld from employees' and individuals' remuneration	January 2025
25 February	Obligatory social insurance contributions	January 2025
25 February	Obligatory medical insurance contributions (employer's assessment)	January 2025
25 February	Obligatory medical insurance contributions withheld (employees' assessment)	January 2025

Білгеніңнің жақсысын қыл, білмегенін біле бер  
-Шәкәрім Құдайбердіұлы

Do well what you know, and keep learning what  
you don't  
- Shakarim Kudaiberdiev



# March 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



## [Our Contacts](#)

PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
20 March	Application for the import of goods and payment of indirect taxes	328.00	February 2025
20 March	Emission charges return (for payers - operators of objects of categories I and II with payment volumes up to 100 MCI in the total annual volume upon receipt of a permit no later than March 20, 2025)	870.00	2024
20 March	Calculation for payments of land rent, for contracts concluded after February 20	851.00	February 2025
31 March	PIT return	220.00 240.00	2024
31 March	CIT return	100.00	2024
31 March	WHT return	101.04	4Q 2024
31 March	Vehicle, land and property taxes return	700.00	2024

Deadline	Payment of tax due	Period
20 March	Import VAT in EAEU	February 2025
26 March	CIT advance payments	March 2025
26 March	WHT on income paid to non-resident vendors	February 2025
26 March	PIT withheld from employees and individuals' remuneration	February 2025
26 March	Social tax	February 2025
26 March	Obligatory pension contributions withheld from employees' and individuals' remuneration	February 2025
26 March	Obligatory social insurance contributions	February 2025
26 March	Obligatory medical insurance contributions (employer's assessment)	February 2025
26 March	Obligatory medical insurance contributions withheld (employees' assessment)	February 2025



Шынайы даналық пен білім баға жетпес қазына болып табылады

*-Мағжан Жұмабаев*

True wisdom and knowledge are priceless treasures

*- Magzhan Zhumabayev*



# April 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				



## Our Contacts

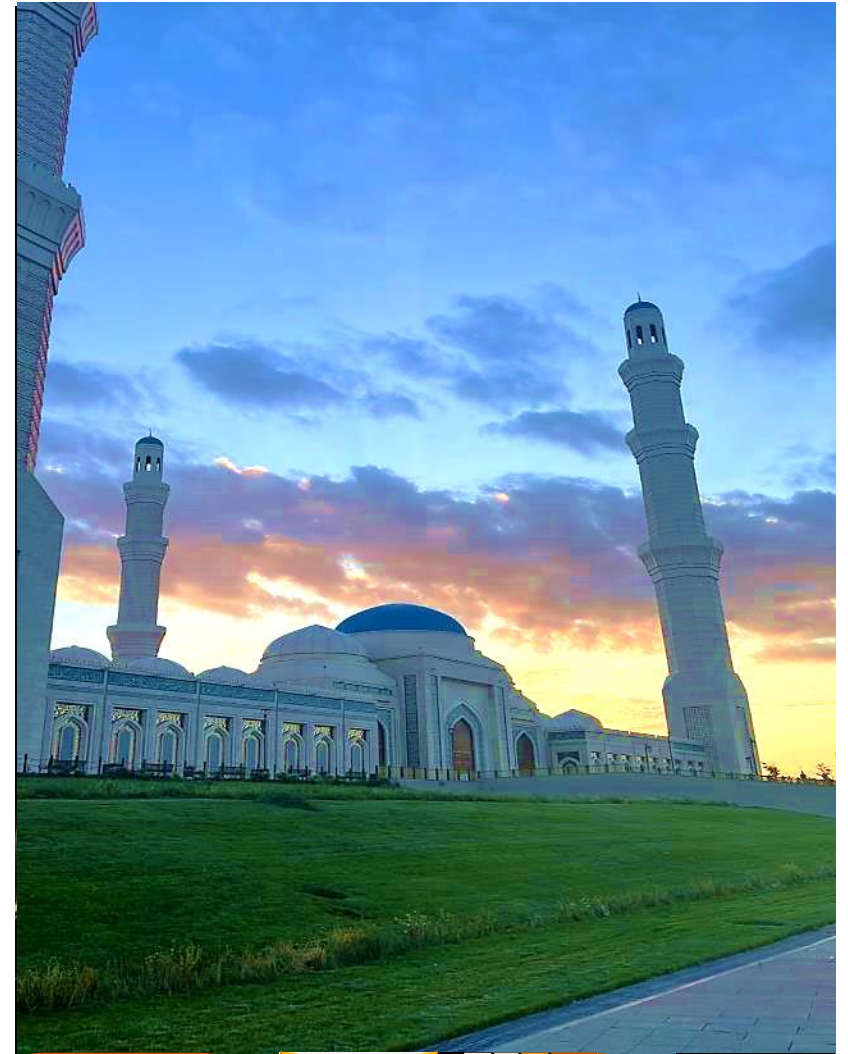
PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
20 April	Calculation for payments of land rent, for contracts concluded after February 20	851.00	March 2025
21 April	Calculation of advance payments of CIT payable after the filing of CIT return	101.02	2Q-4Q 2025
21 April	Application for the import of goods and payment of indirect taxes	328.00	March 2025

Deadline	Payment of tax due	Period
10 April	CIT difference in actual CIT due and CIT advance payments of 2024	2024
10 April	WHT on unpaid income of non-resident vendors claimed for CIT deduction	4Q 2024
10 April	Vehicle tax on vehicles acquired after 1 July 2024	2024
21 April	Import VAT in EAEU	March 2025
25 April	CIT advance payments	April 2025
25 April	WHT on income paid to non-resident vendors	March 2025
25 April	PIT withheld from employees and individuals' remuneration	March 2025
25 April	Social tax	March 2025
25 April	Obligatory pension contributions withheld from employees' and individuals' remuneration	March 2025

Болғаннан – қашпа, болмағанға – саспа  
*-Әлейхан Бөкейханұлы*

Do not run from what has happened, and do not  
fret over what has not.  
*-Alilkhan Bokeikhanov*



# May 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

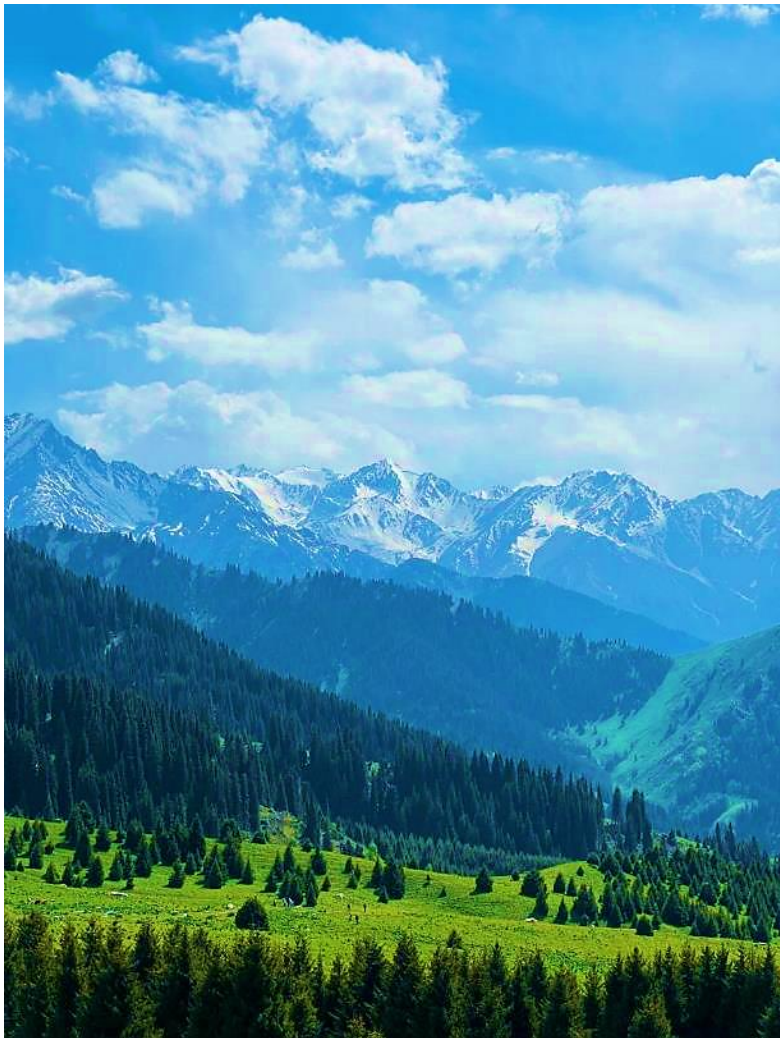


## Our Contacts

PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
15 May	WHT return	101.04	1Q 2025
15 May	PIT return	200.00	1Q 2025
15 May	VAT return	300.00	1Q 2025
15 May	Emission charges return	870.00	1Q 2025
20 May	Application for the import of goods and payment of indirect taxes	328.00	April 2025
20 May	Calculation for payments of land rent, for contracts concluded after February 20	851.00	April 2025

Deadline	Payment of tax due	Period
20 May	Import VAT in EAEU	April 2025
26 May	Emission charges	1Q 2025
26 May	VAT (including RC VAT)	1Q 2025
26 May	CIT advance payments	May 2025
26 May	WHT on income paid to non-resident vendors	April 2025
26 May	Payment of land tax, property tax, for the use of land plots	April 2025
26 May	PIT withheld from employees and individuals' remuneration	April 2025
26 May	Social tax	April 2025
26 May	Obligatory pension contributions withheld from employees' and individuals' remuneration	April 2025
26 May	Obligatory social insurance contributions	April 2025
26 May	Obligatory medical insurance contributions (employer's assessment)	April 2025
26 May	Obligatory medical insurance contributions withheld (employees' assessment)	April 2025



Еңбекті дұшпан санаған адамда өмірі мейірім жоқ  
- Сәбит Мұқанов

One who regards toil as an enemy finds no mercy in their life.  
-Sabit Mukanov



# June 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
						1
2	3	4	5	6	7	8
12	13	14	15	16	17	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29



## Our Contacts

PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
20 June	Application for the import of goods and payment of indirect taxes	328.00	May 2025
20 June	Calculation for payments of land rent, for contracts concluded after February 20	851.00	May 2025

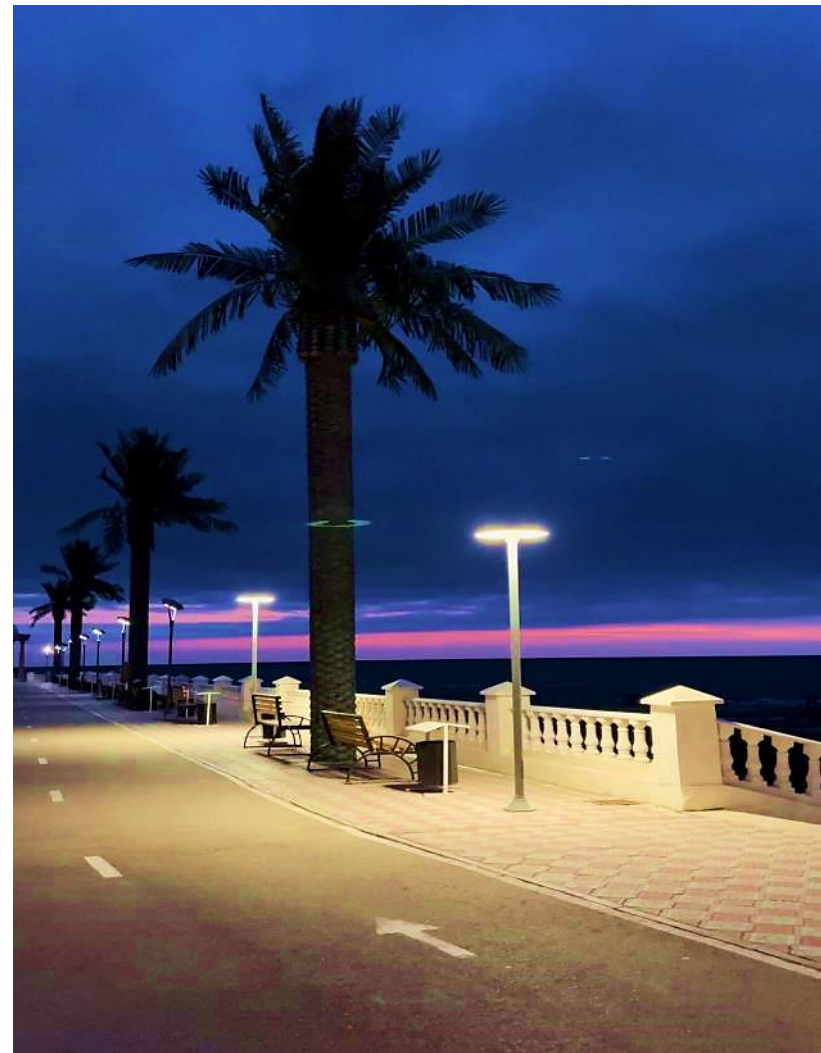
Deadline	Payment of tax due	Period
20 June	Import VAT in EAEU	May 2025
25 June	CIT advance payments	June 2025
25 June	WHT on income paid to non-resident vendors	May 2025
25 June	PIT withheld from employees and individuals' remuneration	May 2025
25 June	Social tax	May 2025
25 June	Obligatory pension contributions withheld from employees' and individuals' remuneration	May 2025
25 June	Obligatory social insurance contributions	May 2025
25 June	Obligatory medical insurance contributions (employer's assessment)	May 2025
25 June	Obligatory medical insurance contributions withheld (employees' assessment)	May 2025

Жақсы ой мен жақсы сөз - жақсы істерге жетелейді

*-Ыбырай Алтынсарин*

Good thoughts and good words lead to good deeds.

*- Ybrai Altynsarin*



# July 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



## Our Contacts

Deadline	Tax return	Form No.	Period
8 July	Calculation of vehicle, land and property taxes	701.00	2025
21 July	Tax return of indirect taxes on imported goods	328.00	June 2025
21 July	Calculation for payments of land rent, for contracts concluded after February 20	851.00	June 2025

Deadline	Payment of tax due	Period
8 July	Vehicle tax	2025
22 July	Import VAT in EAEU	June 2025
25 July	CIT advance payments	July 2025
25 July	WHT on income paid to non-resident vendors	June 2025
25 July	PIT withheld from employees and individuals' remuneration	June 2025
25 July	Social tax	June 2025
25 July	Obligatory pension contributions withheld from employees' and individuals' remuneration	June 2025
25 July	Obligatory social insurance contributions	June 2025
25 July	Obligatory medical insurance contributions (employer's assessment)	June 2025



Надандық- білім- ғылымның жоқтығы, дүниеден еш нәрсені оларсыз біліп болмайды

- Абай Құнанбайұлы

Ignorance is lack of knowledge, in the absence of which nothing can be achieved

- *Abai Kunanbaev*



# August 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
				1	2	3
4	5	6	7	8	9	1
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



## [Our Contacts](#)

Deadline	Tax return	Form No.	Period
15 August	WHT return	101.04	2Q 2025
15 August	PIT return	200.00	2Q 2025
15 August	VAT return	300.00	2Q 2025
15 August	Emission charges return	870.00	2Q 2025
20 August	Application for the import of goods and payment of indirect taxes	328.00	July 2025
20 August	Calculation for payments of land rent, for contracts concluded after February 20	851.00	July 2025

Deadline	Payment of tax due	Period
20 August	Import VAT in EAEU	July 2025
25 August	Emission charges	2Q 2025
25 August	VAT (including RC VAT)	2Q 2025
25 August	CIT advance payments	August 2025
25 August	WHT on income paid to non-resident vendors	July 2025
25 August	Payment of land tax, property tax, for the use of land plots	July 2025
25 August	PIT withheld from employees and individuals' remuneration	July 2025
25 August	Social tax	July 2025
25 August	Obligatory pension contributions withheld from employees' and individuals' remuneration	July 2025
25 August	Obligatory social insurance contributions	July 2025
25 August	Obligatory medical insurance contributions (employer's assessment)	July 2025
25 August	Obligatory medical insurance contributions withheld (employees' assessment)	July 2025
25 August	Current payments for land tax and property tax	



Өмірдің екі тірегі: үйренуден жалықпау, үйретуден аянбау.  
- Дінмұхамед Қонаев

The two pillars of life are to never tire of learning and to not be  
reluctant to teach  
- *Dinmukhamed Konayev*



# September 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					



## Our Contacts

PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
2 September	CbCR Notification (Country-by-Country Reporting)		2025
22 September	Application for the import of goods and payment of indirect taxes	328.00	August 2025
22 September	Calculation for payments of land rent, for contracts concluded after February 20	851.00	August 2025

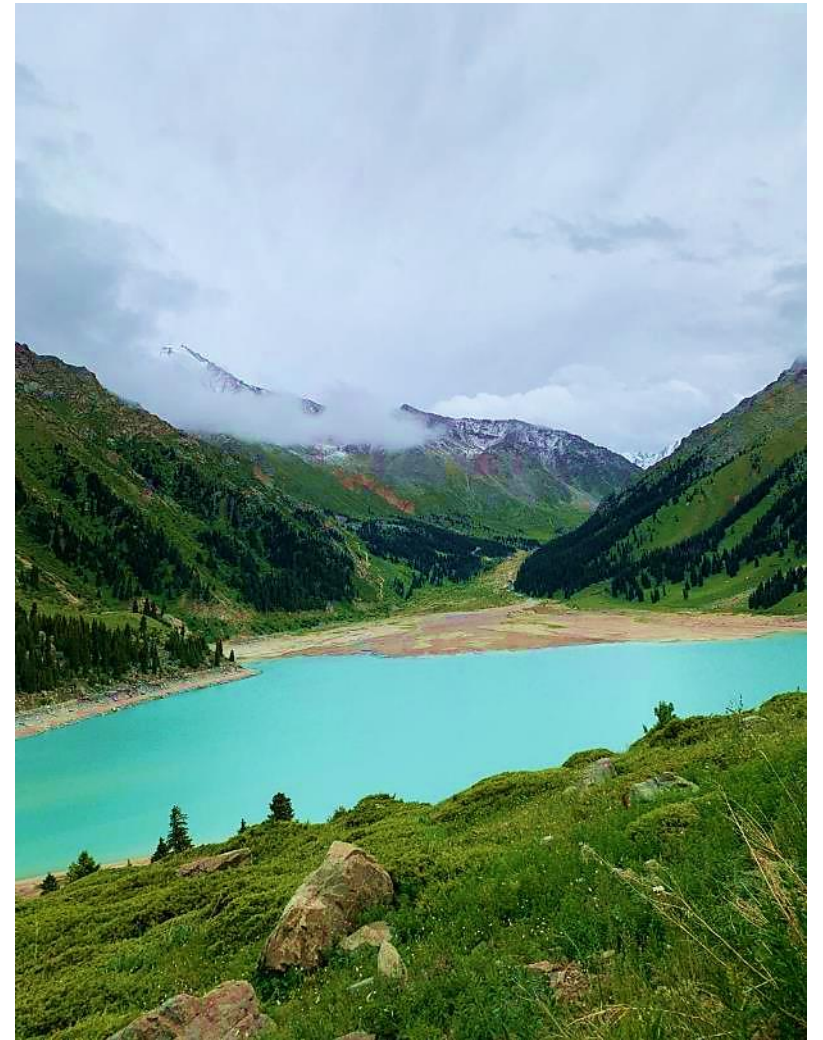
Deadline	Payment of tax due	Period
22 September	Import VAT in EAEU	August 2024
25 September	CIT advance payments	September 2024
25 September	WHT on income paid to non-resident vendors	August 2024
25 September	PIT withheld from employees and individuals' remuneration	August 2024
25 September	Social tax	August 2024
25 September	Obligatory pension contributions withheld from employees' and individuals' remuneration	August 2024
25 September	Obligatory social insurance contributions	August 2024
25 September	Obligatory medical insurance contributions (employer's assessment)	August 2024
25 September	Obligatory medical insurance contributions withheld (employees' assessment)	August 2024

Білім - өткен мен болашақтың арасындағы  
көпір

*-Мұқтар Әуезов*

Education is the bridge between the past and the  
future

*-Mukhtar Auevov*



# October 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



## [Our Contacts](#)

Deadline	Tax return	Form No.	Period
20 October	Application for the import of goods and payment of indirect taxes	328.00	September 2025
20 October	Calculation for payments of land rent, for contracts concluded after February 20	851.00	September 2025

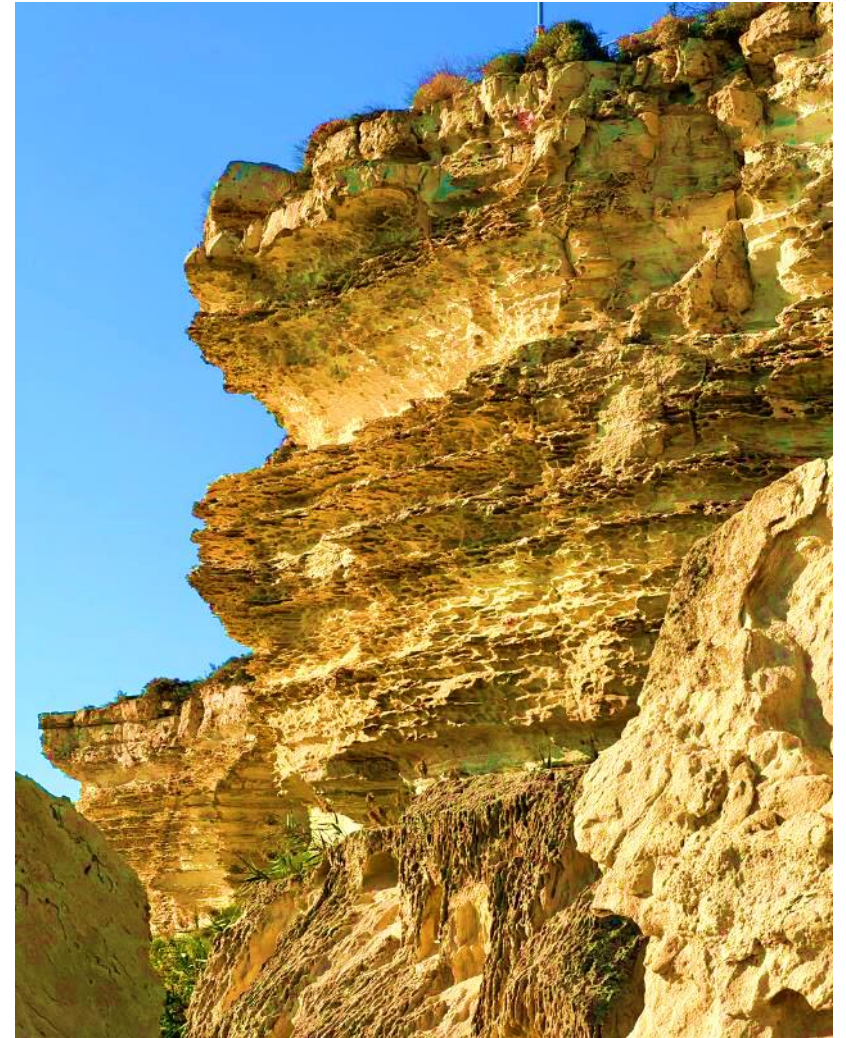
Deadline	Payment of tax due	Period
20 October	Import VAT in EAEU	September 2025
27 October	CIT advance payments	October 2025
27 October	WHT on income paid to non-resident vendors	September 2025
27 October	PIT withheld from employees and individuals' remuneration	September 2025
27 October	Social tax	September 2025
27 October	Obligatory pension contributions withheld from employees' and individuals' remuneration	September 2025
27 October	Obligatory social insurance contributions	September 2025
27 October	Obligatory medical insurance contributions (employer's assessment)	September 2025
21 October	Import VAT in EAEU	September 2025

Жалпы адамзаттың жақсылығына сену —  
адамгершіліктің ең биік белгісі

- *Мағжан Жұмабаев*

The belief in the goodness of humanity is the  
highest mark of humaneness.

- *Magzhan Zhumabayev*



# November 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
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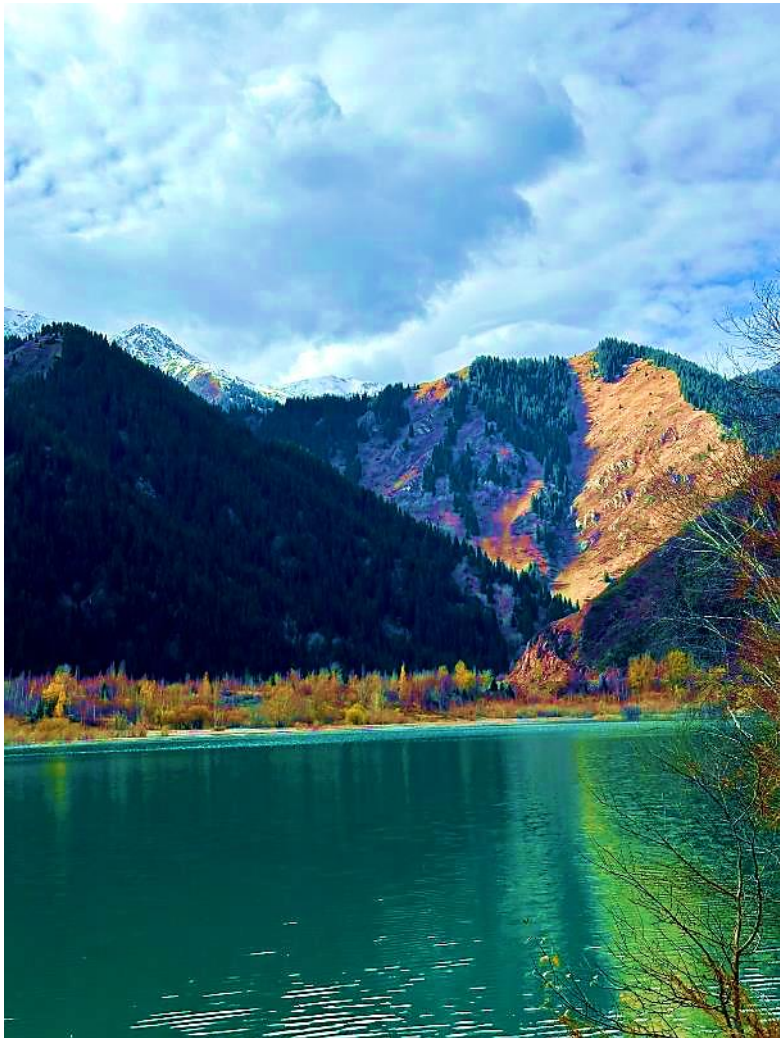


## Our Contacts

PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
17 November	WHT return	101.04	3Q 2025
17 November	PIT and ST return	200.00	3Q 2025
17 November	VAT return	300.00	3Q 2025
17 November	Emission charges return	870.00	3Q 2025
20 November	Application for the import of goods and payment of indirect taxes	328.00	October 2025
20 November	Calculation for payments of land rent, for contracts concluded after February 20	851.00	October 2025

Deadline	Payment of tax due	Period
20 November	Import VAT in EAEU	October 2025
25 November	Emission charges	3Q 2025
25 November	VAT (including RC VAT)	3Q 2025
25 November	CIT advance payments	November 2025
25 November	WHT on income paid to non-resident vendors	October 2025
25 November	Payment of land tax, property tax, for the use of land plots	October 2025
25 November	PIT withheld from employees and individuals' remuneration	October 2025
25 November	Social tax	October 2025
25 November	Obligatory pension contributions withheld from employees' and individuals' remuneration	October 2025



Тіл адамның адамдық белгісінің зоры жұмсайтын қаруының бірі.

- *Ахмет Байтұрсынұлы*

Language is one of the greatest tools that defines a person's humanity

- *Akhmet Baitursynov*



# December 2025

Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



## Our Contacts

PwC | Tax Calendar 2025

Deadline	Tax return	Form No.	Period
22 December	Application for the import of goods and payment of indirect taxes	328.00	November 2025
22 December	Calculation for payments of land rent, for contracts concluded after February 20	851.00	November 2025
31 December	Additional (adjustment) calculation of advance payments of CIT payable after the filing of CIT return	101.02	2025

Deadline	Payment of tax due	Period
22 December	Import VAT in EAEU	November 2025
25 December	CIT advance payments	December 2025
25 December	CIT advance payments per additional (adjustment) calculation of CIT due 31 December	2025
25 December	WHT on income paid to non-resident vendors	November 2025
25 December	PIT withheld from employees and individuals' remuneration	November 2025
25 December	Social tax	November 2025
25 December	Obligatory pension contributions withheld from employees' and individuals' remuneration	November 2025
25 December	Obligatory social insurance contributions	November 2025
25 December	Obligatory medical insurance contributions (employer's assessment)	November 2025

Кім қанша төмен түссе де, сен өз биігіңде қал.  
- Мағжан Жұмабаев

No matter how low others may descend, stand tall  
upon your lofty summit.  
- Magzhan Zhumabayev



# Our contacts



**Elena Kaeva**  
Partner, Tax and Legal Services  
T: + 7 727 330 32 01 (ext. 4004)  
elena.kaeva@pwc.com



**Aigul Alimbayeva**  
Director  
T: + 7 7273 30 3201 (ext. 4105)  
aigul.alimbayeva@pwc.com



**Gulnaz Issatova**  
Director  
T: +7 7172 55 0707 (ext. 4063)  
gulnaz.issatova@pwc.com



**Moldir Bolatbayeva**  
Manager  
T: +7 702 153 19 92  
moldir.bolatbayeva@pwc.com

## Tax Compliance Services:

- Preparation of tax returns (CIT, VAT, WHT, others)
- Reporting to the National Bank and Statistics Committee of Kazakhstan
- Responding to tax notifications and communications with state authorities

## Bookkeeping Services:

- Database setup
- Document recording
- Financial data reporting for management and group needs
- Statutory financial statement preparation
- Coordination with statutory auditors

## Bookkeeping and Tax Review Services:

- Confirming the accuracy of bookkeeping records and tax settlements
- Optimizing tax compliance and identifying potential tax savings
- Preparing for bookkeeping and tax audits

We review your bookkeeping records and tax treatments, analyze calculations and tax returns, and prepare a report summarizing tax risks and optimization opportunities, complete with recommendations.

## Other Services:

- Registration, digital signature application, electronic invoicing setup, bank account opening, VAT registration, dormancy status obtainment
- Restoration of bookkeeping data Preparation/review of tax and bookkeeping policies
- Preparation/review of additional tax returns
- Compliance advice
- Corporate training on bookkeeping and tax compliance

# Abbreviations

Abbreviation	Description
CIT	Corporate income tax
EAEU	Eurasian Economic Union
PIT	Personal income tax
RC VAT	Reverse-charge value-added tax
ST	Social tax
VAT	Value-added tax
WHT	Withholding income tax



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