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Tax Calendar

January – February 2011

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January 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
17***	Excise Tax	Payment for December 2010
		Excise declaration and calculation for November 2010 (Form 400.00, 421.00 и 431.00)
	Signature bonus	Signature bonus and commercial discovery bonus declarations, if payments were made in November 2010 (Forms 510.00 and 520.00)
	Commercial discovery bonus	
20	Corporate Income Tax	Corporate income tax advance payment estimation for January-March 2011, due prior to the submission of 2010 corporate income tax return (Form 101.01) for taxpayers stated in Article 141.1 of the Tax Code
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Calculation of the insurance premium income tax for December 2010 (Form 121.00)
	Value Added Tax and Excise tax on the import of goods from the territory of another member-state of the Custom Union	Indirect Taxes Declaration on imported goods for December 2010 (Form 320.00)
		Payment of indirect taxes according to form 320.00 for December 2010
	The 's Production Share	Declaration of Kazakhstan's Production Share for December 2010 (Form 530.00)
		Payment for December 2010
	Minerals Production Tax	Submission to the tax authorities of the reference with forecast of 2011 production output of crude oil, gas condensate and natural gas for each subsurface use contract.

January 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
20	<p>The Levy for the use of the Radio-frequency sector</p> <p>The Levy for providing Long-distance and (or) International telephone, and Cellular communications</p>	<p>Calculation of current payments on the levy for the use of the radio-frequency sector, and on the levy for providing long-distance and (or) international telephone, and cellular communications, if the notice is received in December 2010 (Form 881.00)</p>

January 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
25	Corporate Income Tax	Corporate Income Tax Advance Payment for January 2011 for the taxpayers stated in Article 141.1 of the Tax Code
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in December 2010
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Payment of the tax on insurance premium income received or accrued for December 2010
	Individual Income Tax	Payment for December 2010
	Social Tax	Payment for December 2010
	Social Contributions	Payment for December 2010
	Pension Contributions	Payment for December 2010
	Levy for the Use of Water Resources From Surface Sources	Payment for December 2010
	Levy for the Placement of Outdoor (Visual) advertisement	Payment for December 2010

February 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
15	Withholding Tax	Withholding Tax Calculation for residents (Form 101.03) and non-residents (Form 101.04) for 4 th Quarter 2010
	Individual Income Tax and Social Tax	Individual Income Tax and Social Tax Declaration for residents (Form 200.00) and for non-residents (Form 210.00) for the 4 th Quarter of 2010
	Value Added Tax	Reverse charge VAT payment for non-residents for 4 th Quarter 2010
		Value Added Tax Declaration for 4 th Quarter 2010 (Form 300.00)
	Excise Tax	Payment for January 2011
		Excise Tax Declaration and Calculation for December 2010 (Forms 400.00, 421.00 and 431.00)
	Rental Tax on Export	Rental Tax Declaration for the 4 th Quarter of 2010 (Form 570.00)
	Signature Bonus	Signature Bonus and Commercial Discovery Bonus Declarations, if payments were made in December 2010 (Forms 510.00 and 520.00)
	Commercial Discovery Bonus	
	Payment to Compensate for Historic Costs	Declaration of The Payment to Compensate for Historic Costs, if total payment amount exceeds 10,000 MCI's** (Form 560.00)
	Mineral Extraction Tax	Mineral Extraction Tax Declaration for the 4 th Quarter of 2010 (Form 590.00)
	Land Tax and Property Tax	Calculation of the Current Payments, if tax liabilities have changed as of 1 February 2011 (Form 701.01)
	Fixed Tax	Fixed Tax Declaration for the 4 th Quarter of 2010 (Form 720.00)
Levy for the Use of Water Resources From Surface Sources	Declaration of Levy for the Use of Water Resources From Surface Sources for the 4 th Quarter of 2010 (Form 860.00)	
Levy for Environmental Emissions	Declaration of Levy for Environmental Emissions for 4 th Quarter 2010 (Form 870.00), if the charge value exceeds 100 MCI's**	

February 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
21***	Corporate Income Tax of Insurance (Reinsurance) Organizations	Corporate Income Tax Calculation for January 2011 (Form 121.00)
	Value Added Tax and Excise tax on the import of goods from the territory of another member-state of the Custom Union	Indirect Taxes Declaration on imported goods for January 2011 (Form 320.00)
		Payment of indirect taxes according to form 320.00 for January 2011
	Republic of Kazakhstan's Production Share	Declaration of Kazakhstan's Production Share for January 2011 (Form 530.00)
		Payment for January 2011
	Levy for the Use of the Radio-frequency Spectrum	Calculation of Current Payments on the Levy for the Use of the Radio-frequency Spectrum and on the Levy for Providing Long-distance and (or) International Telephone, and Cellular communications, if the notice is received in January 2011 (Form 881.00)
	Levy for Providing Long-distance and (or) International Telephone, and Cellular communications	
Levy for the Use of the Land plots	Calculation of the Current Payments of the Levy for the Use of the Land plots for January 2011 (Form 851.00)	

February 2011

Payment / Submission Date	Taxes and Other Obligatory Payments*	Payments / Reports
25	Corporate Income Tax	Corporate Income Tax Advance Payment for February 2011 for the taxpayers stated in Article 141.1 of the Tax Code
	Corporate Income Tax of Insurance (Reinsurance) Organizations	Payment of the tax on insurance premium income received or accrued for January 2011
	Withholding Tax	Payment of the tax withheld from income of residents and non-residents in January 2011
	Value Added Tax	Payment for the 4 th Quarter of 2010
	Rental Tax on Export	Payment for the 4 th Quarter of 2010
	Payment to Compensate for Historic Costs	Payment to Compensate for Historic Costs, if total payment amount exceeds 10,000 MCI's**
	Mineral Extraction Tax	Payment for the 4 th Quarter of 2010
	Individual Income Tax	Payment for January 2011
	Social Tax	Payment for January 2011
	Social Contributions	Payment for January 2011
	Pension Contributions	Payment for January 2011
	Property Tax	Current Payments – first installment for 2011
	Land Tax	Current Payments – first installment for 2011
	Payment for the use of the land plots	Current Payments – first installment for 2011
	Fixed Tax	Payment for the 4 th Quarter of 2010
	Levy for the Use of Water Resources From Surface Sources	Payment for January 2011
Levy for Environmental Emissions	Payment for the 4 th Quarter of 2010	
Levy for the Placement of Outdoor (Visual) advertisement	Payment for January 2011	

The present Tax Calendar is made in accordance with the Tax Code of the Republic of Kazakhstan (Hereinafter “the RK”) № 99–IV dated 10 December 2008, which came into force on 1 January 2009, the Law of the RK No. 100-IV of 10th December 2008 concerning the enactment of the Tax Code, the Law of the RK No. 200-IV of 16th November 2009 concerning the introduction of amendments and additions to certain legislative acts of the RK on the issues of taxation, the Law of the RK No. 234-IV dated 30 December 2009, the Law of the RK No. 258-IV dated 19 March 2010, the Law of the RK No. 263-IV dated 2 April 2010, the Law of the RK No. 297-IV dated 30 June 2010 and the Law of RK No. 338-IV dated 15 July 2010.

* In addition to taxes and payments included in this Tax Calendar, the Tax Code of the RK also establishes other obligatory levies and payments to the budget that may be applicable to the activity of companies on the territory of Kazakhstan.

** Monthly Calculation Index (MCI) from 1 January 2011 - KZT 1,512 (to be approved).

*** In accordance with Article 33 of the Tax Code, if the tax compliance deadline falls on a weekend or holiday, the deadline is moved to the end of the next working day.

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