

# December

2015

**pwc**

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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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			

## 15 Reporting:

- signature bonus and commercial discovery bonus, if payment date occurred in October 2015 (forms 510.00).

15 - excise tax and calculation of structural units for October 2015 (forms 400.00, 421.00).

21 - additional calculation of CIT advance payments for the year 2015 (form 101.02);  
- environmental emission payments, applicable for taxpayers with payment volumes up to 100 MCI cumulative for 2015 (form 870.00);  
- indirect taxes (VAT and excise) on imported goods from CU countries for November 2015 (forms 320.00, 328.00).

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- 21** **Payment for:**
- excise tax for November 2015;
  - import VAT in the Customs Union for November 2015;
  - payment for environmental emissions, re-acquisition of standard on payment volumes in the total annual volume up to 100 MCI.

**25**

- CIT advance payments for December 2015;
- WHT (including WHT for non-residents) for November 2015;
- payroll taxes (Individual Income Tax, Social Tax) for November 2015;
- contributions (OPC, SC) for November 2015;
- external visual advertising for November 2015;
- radio spectrum due on December, 25 2015;
- provision of long distance and international telephone services, as well as mobile phone services due on December, 25 2015.

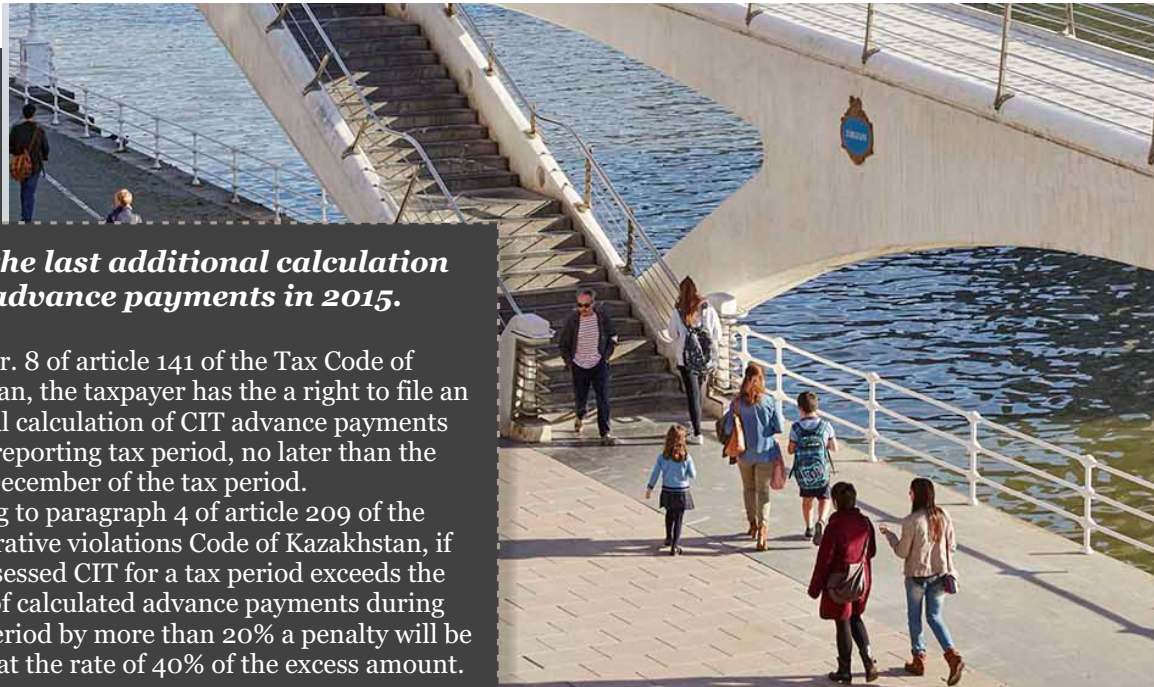


## Do you have to submit an additional calculation of advance payments of CIT?

### *Filing the last additional calculation of CIT advance payments in 2015.*

Under par. 8 of article 141 of the Tax Code of Kazakhstan, the taxpayer has the a right to file an additional calculation of CIT advance payments within a reporting tax period, no later than the 20th of December of the tax period.

According to paragraph 4 of article 209 of the administrative violations Code of Kazakhstan, if actual assessed CIT for a tax period exceeds the amount of calculated advance payments during the tax period by more than 20% a penalty will be imposed at the rate of 40% of the excess amount.



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