



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				

15

Declaration for the 4Q 2016:

- 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).

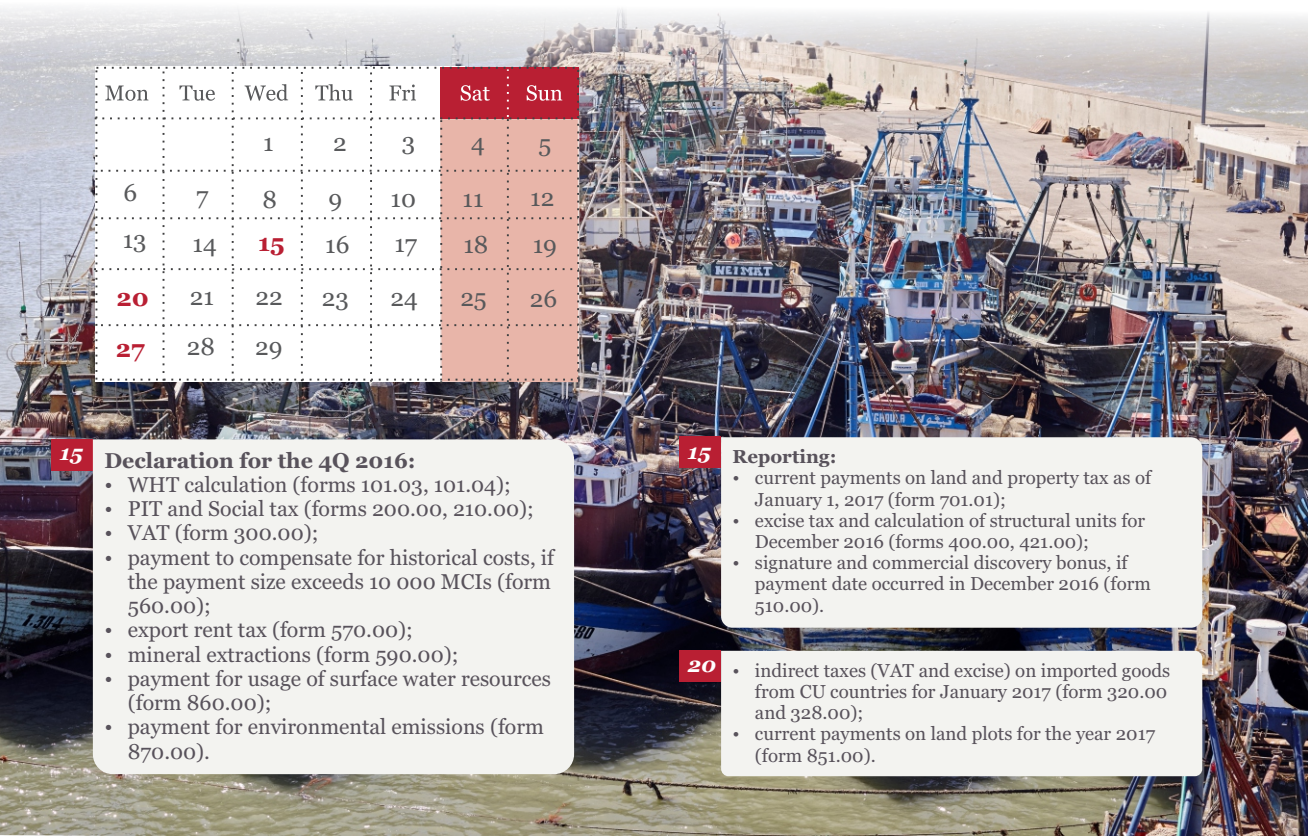
15

Reporting:

- current payments on land and property tax as of January 1, 2017 (form 701.01);
- excise tax and calculation of structural units for December 2016 (forms 400.00, 421.00);
- signature and commercial discovery bonus, if payment date occurred in December 2016 (form 510.00).

20

- indirect taxes (VAT and excise) on imported goods from CU countries for January 2017 (form 320.00 and 328.00);
- current payments on land plots for the year 2017 (form 851.00).





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				

20 Payments:

- excise tax for January 2017;
- import VAT in CU countries due for January 2017.

27

- CIT advance payments due for February 2017;
- WHT (including WHT for non-residents) due for January 2017;
- payroll taxes (PIT, Social Tax) due for January 2017;
- contributions (OPP, SC) due for January 2017;
- land tax due on February 25, 2017;
- property tax due on February 25, 2017;
- usage of land plots due on February 25, 2017;
- external visual advertising fee due for January 2017

27

4Q 2016 payments:

- VAT;
- payment of export rent tax;
- payment to compensate for historical costs, if the payment size exceeds 10 000 MCIs;
- environmental emissions.



Extension of deadline for filing tax returns does not change the deadline for payment of the tax.

Extending the deadline for submission of the reporting for 4Q 2016.

Taxpayer has a right to extend the deadline for reporting, if it is presented in the electronic form, through the tax application in the taxpayer's cabinet. Application should be submitted to the tax committee before 15 February 2017.

Deadline for submission of the reporting might be extended for the period not more than 30 (thirty) calendar days since the date, established for submission of declaration.





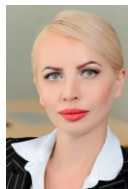
Elena Kaeva,
Partner
Email: elena.kaeva@kz.pwc.com



Mariya Rychkova,
Senior Manager
Email: mariya.rychkova@kz.pwc.com



Assel Khamzina,
Assistant Manager
Email: assel.khamzina@kz.pwc.com



Marina Chsherbakova
Assistant Manager
Email: marina.chsherbakova@kz.pwc.com

Address:

Almaty

Business Center "AFD", building "A", 4 floor
34 Al-Farabi Avenue
Almaty, Kazakhstan, A25D5F6
Tel.: +7 (727) 330 32 00
Fax: +7 (727) 244 68 68

Astana

Business Center "Q2", 4 floor
Kabanbay Batyr Avenue 15/1
"Yesil" district, Astana, Kazakhstan, Z05M6H9
Tel.: +7 (7172) 55 07 07
Fax: +7 (7172) 55 07 08