



- 15 Declaration for the 2Q 2013:**
- PIT and Social tax (forms 200.00, 210.00);
  - VAT (form 300.00);
  - WHT calculation (forms 101.03, 101.04);
  - payment to compensate for historical costs, if the payment size exceeds 10 000 MCI's (form 560.00);
  - export rent tax (form 570.00);
  - mineral extraction tax (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 August 1, 2013 (form 701.01);
  - excise tax and calculation of structural units for June 2013 (forms 400.00, 421.00);
  - signature and commercial discovery bonus, if payment date occurred in June 2013 (form 510.00);
  - monitoring for large taxpayers.

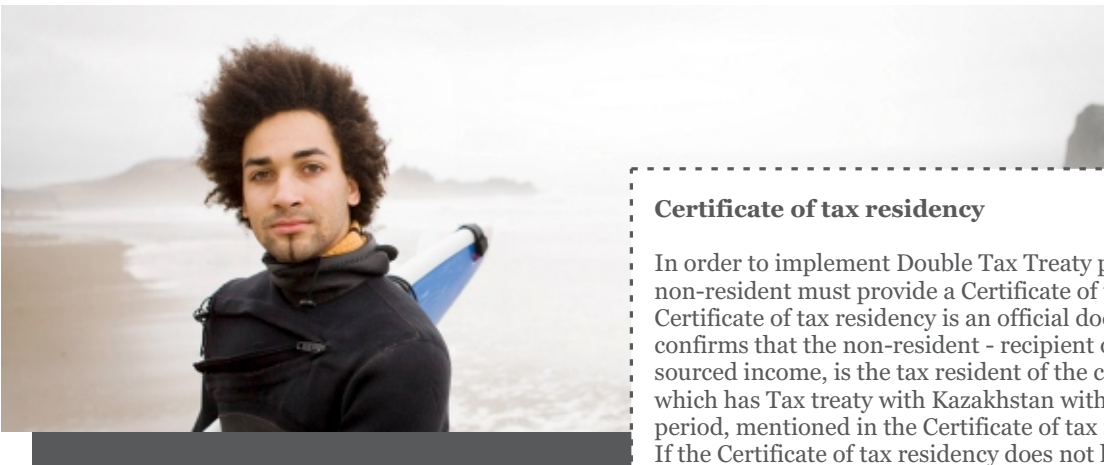
- 20** - indirect taxes (VAT and excise) on imported goods from CU countries for July 2013 (forms 320.00 and 328.00).

- 20 Payment for:**
- excise tax for July 2013;
  - import VAT in CU countries for July 2013.

Mon	Tue	Wed	Thu	Fri	Sat	Sun
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26	27	28	29	30	31	

- 26**
- CIT advance payments for August 2013;
  - WHT due for July 2013;
  - PIT&Social tax for July 2013;
  - contributions (OPP, SC) for July 2013;
  - land tax due on August 25 2013;
  - property tax due on August 25 2013;
  - usage of land plots due on August 25 2013;
  - external visual advertising fee for July 2013.

- 26 2Q 2013 payment for:**
- VAT;
  - export rent tax;
  - mineral extractions tax;
  - surface water resources usage fee;
  - environmental emissions;
  - payment to compensate for historical costs, if the payment size exceeds 10 000 MCI's.



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## **Are You aware of changes in respect of registration of certificate of tax residency for members of Kishinev Convention?**

### **Certificate of tax residency**

In order to implement Double Tax Treaty provisions non-resident must provide a Certificate of tax residency. Certificate of tax residency is an official document, which confirms that the non-resident - recipient of Kazakhstan sourced income, is the tax resident of the country, which has Tax treaty with Kazakhstan within the tax period, mentioned in the Certificate of tax residency. If the Certificate of tax residency does not have tax period, then it will apply to the year, when such document is issued.

Signature and stamp of the authority, which certify the document, as well as the signature and stamp of a foreign notary, in the case of notarized copies of documents, are subject to diplomatic or consular legalization based on the procedure established by the legislation of Kazakhstan.

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