

February

2015

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16 Declaration for the 4Q 2014:

- 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).
- Royalty payments, the bonus production, the share of the Republic of Kazakhstan under production sharing at additional payments of subsurface users for the 4th quarter 2014
- Income tax on gambling and fixed tax for 4Q 2014

16 Reporting:

- current payments on land and property tax as of January 1, 2015 (form 701.01);
- excise tax and calculation of structural units for December 2014 (forms 400.00, 421.00);
- signature and commercial discovery bonus, if payment date occurred in December 2014 (form 510.00).
- Calculation of the size and timing of payment of the share of the Republic of Kazakhstan under production sharing for the 4th quarter of 2014.
- The simplified declaration for small businesses for the 3Q and 4Q of 2014



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- 20**
- indirect taxes (VAT and excise) on imported goods from CU countries for January 2015 (form 320.00 and 328.00);
 - current payments on land plots for the year 2015 (form 851.00).

- 20** **Payments for:**
- excise tax for January 2015;
 - import VAT in CU countries due for January 2015.

- 25** **4Q 2014 payments:**
- VAT;
 - payment of export rent tax;
 - payment to compensate for historical costs, if the payment size exceeds 10 000 MCIs;
 - environmental emissions.

- 25**
- CIT advance payments due for February 2015;
 - WHT (including WHT for non-residents) due for January 2015;
 - payroll taxes (PIT, Social Tax) due for January 2015;
 - contributions (OPP, SC) due for January 2015;
 - land tax due on February 25, 2015;
 - property tax due on February 25, 2015;
 - usage of land plots due on February 25, 2015;
 - external visual advertising fee due for January 2015.
 - Gambling business tax for the 4th quarter 2014
 - Fixed tax for the 4th quarter of 2014
 - CIT, PIT, social security tax under the simplified declaration for the 3Q and 4Q of 2014
 - On board for the use of water resources for the 4th quarter 2014

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International taxation: changes from 2015

Kazakhstan

Agreement between Kazakhstan and Qatar for the avoidance of double taxation.

On January 1, 2015 came into force of the Treaty on the Eurasian Economic Union, according to which VAT on imported cars from the Eurasian Economic Union in Kazakhstan will be canceled.

As from 1 January 2015 to produce an amnesty tax debt. In particular, it is not recognized as a tax debt and is not subject to the budget, as well as to be written off in the manner prescribed by the competent authority, the amount of fines which are registered in the personal accounts of taxpayers as of January 1, 2014 and not paid as of October 1, 2014 .

**Are You aware
of International
Taxation changes?**



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