



Market	Corporate return - filing deadline	Payment deadline	Worth knowing
<b>United States</b>	15th day of the 4th month after year-end (Dec YE: 15 Apr).	Due with the return; estimated tax paid quarterly.	Form 7004 gives an automatic 6-month filing extension - it never extends payment. June-30 year-ends: 15 Sep.
<b>United Kingdom</b>	12 months after the end of the accounting period.	9 months + 1 day after the period ends; large companies pay by quarterly instalments.	Payment falls due before the filing deadline - the trap that catches most first-time UK filers.
<b>Canada</b>	T2 return: 6 months after fiscal year-end.	Balance due 2 months after year-end; 3 months for many CCPCs.	Filing on time but paying late still accrues interest from the 2/3-month mark.
<b>Australia</b>	30 Jun year-end: typically 28 Feb; up to ~15 May via a registered tax agent. Self-lodgers: 31 Oct.	Generally payable on lodgment; PAYG instalments through the year.	Agent lodgment programs drive the real date - confirm your slot each year.
<b>New Zealand</b>	7 July following a 31 Mar year-end; ~31 Mar next year with a tax agent (extension of time).	Terminal tax: 7 Feb, or 7 Apr with an agent.	Provisional tax instalments apply during the year once liability exceeds the threshold.
<b>United Arab Emirates</b>	Within 9 months of the financial year-end.	Same 9-month deadline.	Registration itself has its own deadlines; free-zone 0% status still requires filing.
<b>Saudi Arabia</b>	Within 120 days of year-end (ZATCA).	Same 120-day deadline.	Applies to both CIT (foreign share) and Zakat (Saudi/GCC share) filings.
<b>Qatar</b>	Within 4 months of year-end (Dhareeba portal).	Same 4-month deadline.	Wholly Qatari/GCC-owned entities are generally exempt but may still need to file.
<b>Kuwait</b>	Within 3.5 months of year-end (15th day of the 4th month).	With the declaration; instalment plans can be requested.	15% applies to the foreign corporate share; retention rules bite counterparties who skip compliance.
<b>Pakistan</b>	Year-end 1 Jan-30 Jun (e.g. June YE): file by 31 Dec. Year-end 1 Jul-31 Dec (e.g. Dec YE): file by 30 Sep next year.	With the return; quarterly advance tax under s.147.	FY 2026-27 salaried slabs changed on 1 Jul 2026 (Finance Act 2026) and the 9% surcharge was abolished.

Sources - IRS (irs.gov) · GOV.UK Corporation Tax rates · Canada Revenue Agency · Australian Taxation Office · NZ Inland Revenue · UAE Federal Tax Authority (tax.gov.ae) · ZATCA (zatca.gov.sa) · Qatar General Tax Authority · PwC Worldwide Tax Summaries (Kuwait) · FBR Pakistan / Finance Act 2026. Deadlines verified July 2026.

This one-pager summarises standard statutory rules for general planning only - extensions, tax-agent programs, first-year rules and entity type all shift real dates, and it is not tax advice. Shift Collective confirms an exact filing calendar for every engagement. · [shiftcollective.site](https://shiftcollective.site) · [aliahad@shiftcollective.site](mailto:aliahad@shiftcollective.site) · WhatsApp +92 325 1651339