

Corporate Income Tax

Return and payment due dates for WWTS countries

This table provides an overview of corporate income tax (CIT) return and payment due dates only. See the country summaries for more detailed information.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Albania	31 March	31 March	15th day of each month or end of each quarter.
Angola	31 May	Last business day of May	January, February, March, and May
Antigua and Barbuda	Within three months of the fiscal year end.	Within three months of the fiscal year end.	Monthly instalments.
Argentina	Second week of fifth month after the fiscal year ends.	Instalment payments must be made on a monthly basis, beginning in the first month after the due date of filing of the tax returns.	Monthly instalments.
Armenia	15 April	25 April	15th day of last month of each quarter.
Aruba	Within two months after date of issuance of CIT return by the Tax Authorities.	Within two months after the date of the assessment.	NA
Australia	Generally, 15th day of the seventh month following the end of the income year.	First day of the sixth month following the end of the income year.	Quarterly instalment by the 21st day of the fourth, seventh, and tenth months of the applicable year and by the 21st day of the month immediately following the end of the year; Some large companies will pay instalments monthly (due by 21st day of the month following month end) with effect from 1 January 2014.
Austria	Generally: 30 June of the following year; If submitted by certified tax advisor: 31 March of the second following year.	Final settlement is due subsequent to the annual assessment.	Quarterly instalments.
Azerbaijan	31 March	31 March	Advance quarterly tax payments by 15th day of the month following the end of the quarter.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Bahrain	The law is silent on the due date for the filing of the final CIT return. However, the initial estimated CIT return should be filed by the 15th day of the third month of the taxable year. Amended estimated CIT returns are filed on a quarterly basis thereafter, unless a final CIT return has been submitted.	15th day of the third month after the end of the taxable year or the date the final CIT return is filed, whichever is later.	12 monthly instalments starting on the 15th day of the fourth month of the taxable year.
Barbados	For companies with fiscal year ending between 1 January and 30 September: 15 March; For companies with fiscal year ending between 1 October and 31 December: 15 June.	15 March; 15 June	Companies with fiscal year ending between 1 January and 30 September are required to make one instalment on or before 15 September; Companies with fiscal year ending between 1 October and 31 December are required to make two instalments on or before 15 December and 15 March.
Belarus	20 March	22 March	Equal quarterly instalments, before 22 April, 22 June, 22 September, and 22 December.
Belgium	Return must be filed at least one month after the date the financial statements are approved but no later than six months after the end of the financial year (in practice we see that the due date can be postponed via a general or individual delay).	Within two months following the issue of the tax assessment.	Quarterly instalments (optional with bonification mechanism).
Bermuda	NA	NA	NA
Bolivia	120 days after the fiscal year-end.	120 days after the fiscal year-end.	NA
Bosnia and Herzegovina	Federation of Bosnia and Herzegovina: 31 March; Republika Srpska and Brčko District: no later than 90 days following the end of the tax year (31 March in the case of a calendar year).	Federation of Bosnia and Herzegovina: 31 March; Republika Srpska and Brčko District: no later than 90 days following the end of the tax year (31 March in the case of a calendar year).	Monthly instalments.
Botswana	Within four months after the end of the financial year.	Within four months after the end of the financial year.	Quarterly instalments.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Brazil	Generally, by the last working day of June.	Generally, by the last working day of March of the subsequent year (when IRPJ and CSLL are calculated annually). When IRPJ and CSLL calculations are made on a quarterly basis, the taxpayer can pay the taxes in one single quota, by the last working day of the subsequent month to the end of the quarter, or in three instalments, the first one starting from the subsequent month to the end of the quarter.	Normally monthly instalments, but there is an option of quarterly instalment.
Bulgaria	31 March	31 March	Monthly or quarterly advance instalments.
Cambodia	Within three months of company's year end.	Within three months of company's year end.	NA
Cameroon, Republic of	15 March	15 March	Minimum tax of turnover realised during each month shall be paid to the tax authorities not later than the 15th day of the following month, except where exemption applies.
Canada	Within six months of company's year end.	Two months after the end of the tax year.	Tax instalments are generally due on the last day of each month.
Cape Verde	31 May	31 July	Prepayment of tax liability by 20 January.
Caribbean Netherlands	NA	NA	NA
Cayman Islands	No tax returns required in the Cayman Islands.	NA	NA
Chad	15 April	15 April	Three equal instalments due on 10 April, 10 July, and 10 October.
Chile	30 April	30 April	Monthly advance payments.
China, People's Republic of	Within five months following the end of the tax year.	Within five months following the end of the tax year.	Quarterly or monthly instalment to be paid within 15 days following the end of each month/quarter.
Colombia	Large taxpayers: February; Other taxpayers: April.	Determined by a Decree issued at the end of the fiscal year.	Large taxpayers: five instalments; Other taxpayers: two instalments.
Congo, Democratic Republic of the	31 March	31 March	Two instalments of 40% of the CIT paid during the previous fiscal year must be paid before 1 August and 1 December.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Congo, Republic of	30 April	30 April	Quarterly instalments due on 15 February, 15 May, 15 August, and 15 November.
Costa Rica	15 December	15 December	Prepayment of instalments in March, June, and September.
Croatia	Within four months of company's year end.	Within four months of company's year end.	Monthly instalments paid on the last day of each month.
Curaçao	Provisional return: Within three months after the year end; Final return: Within six months of company's year end.	Within six months of company's year end.	Lump sum payment is made at the time of filing the provisional return.
Cyprus	31 March	1 August	Two equal instalments due on 31 July and 31 December.
Czech Republic	Within three months of the end of the tax period, and within six months for audited entities.	Within three months of the end of the tax period, and within six months for audited entities.	Tax advances are paid semi-annually or quarterly.
Denmark	Within six months of the end of the accounting year.	20 November	Two equal instalments due on 20 March and 20 November.
Dominica, Commonwealth of	Within three months of the company's fiscal year-end.	31 March of the subsequent year.	31 March, 30 June, and 30 September in each income year.
Dominican Republic	120 days after year-end.	120 days after year-end.	On the 15th day of every month.
Ecuador	Between 10 April and 28 April.	Between 10 April and 28 April.	Equal instalments due in July and September.
Egypt	Within four months from the end of the financial year.	Within four months from the end of the financial year.	Advance payment is due on a quarterly basis.
El Salvador	30 April	30 April	During the first ten working days of the following month.
Equatorial Guinea	Within the first four months of the year following the taxable fiscal year.	Within 15 days from the day following the date of receipt of the tax liquidation issued by the Ministry of Finance and Budget.	NA
Estonia	By the tenth day of the month following a taxable distribution or payment.	By the tenth day of the month following a taxable distribution or payment.	NA
Fiji	Generally, three months after the end of the income year unless an extension is granted by the tax office.	Generally, two months after the end of the taxpayer's fiscal year-end unless an assessment is issued with an earlier tax payment date.	Four instalments due on the last day of the sixth month, ninth month and 12th month of the taxpayer's current fiscal year (each 30% of the estimated tax payable, total of 90%), and due two months after the taxpayer's fiscal year-end (10% of the estimated tax payable).

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Finland	Within four months from the end of the accounting period.	If the final taxes exceed the advance payments, the difference is payable in the form of a supplementary payment due on the 25th day of the month following the month during which the final assessment is completed (ten months after the end of accounting period).	Advance tax payments for companies are collected in two or 12 instalments during the tax year. If the total amount to be paid is not more than EUR 1,700, the instalments are due in the third and the ninth month of the accounting period. If the total amount to be paid exceeds EUR 1,700, the instalments are due monthly (due date is 23rd of each month).
France	Regarding FYs which end on 31 December, by end of April of the following year.	Regarding FYs which end on 31 December, on 15 April of the following year.	By way of four instalments (i.e. which have to be filed and paid on 15 March, 15 June, 15 September, and 15 December for FYs which end on 31 December).
Gabon	30 April	30 April	Two instalments due on 30 November and 30 January.
Georgia	1 April	1 April	Four equal instalments by 15 May, 15 July, 15 September, and 15 December.
Germany	31 May	As stated on the assessment notice (usually five to six weeks after issue).	Quarterly instalments due on the tenth day of March, June, September, and December.
Ghana	Not later than four months after the end of the basis period of the entity ending within the year.	Final payment is due at the time of filing the annual CIT return.	Equal quarterly instalments due on or before the last day of the third, sixth, ninth, and 12th months of the basis period.
Gibraltar	CIT returns are due six months after the date of the company's financial year end.	The final balance (being the actual tax liability less any payments made on account) is due by the date of filing the return (i.e. six months after the date of the company's financial year end).	Companies are required to make payments on account of future liabilities by 28 February and 30 September in each calendar year. Each payment should be equal to 50% of the tax payable based on the previous year's assessable income.
Greece	Within four months and ten days from the end of the company's financial year.	December (assuming that the financial year ends on 31 December of the previous year and that the tax is paid in instalments).	Eight equal monthly instalments.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Guatemala	31 March under both regimes.	System on earnings: balance is due upon filing the return; Simplified optional system: there is no final payment, just a balance of withholdings made through the year.	System on earnings: quarterly instalments, within the first ten working days of the month; Simplified optional system: monthly, within the first ten working days of the month.
Guernsey, Channel Islands	30 November following the year of charge (calendar year).	Within 30 days of the final assessment issued by the Income Tax Office.	Two instalments due on 30 June and 31 December.
Guyana	30 April	30 April	15 March, 15 June, 15 September, and 15 December
Honduras	30 April	30 April	Advance tax payments are payable each quarter.
Hong Kong	Tax returns are issued on the first working day of April each year. The filing due date is usually within a month from the issue date of the return. Extension is available for certain companies (e.g. for companies with an accounting year end date of 31 December, the filing due date is normally extended to 15 August of the year in which the return is issued).	For companies with an accounting year end date of 31 December, the final tax payment for a given tax year is usually due in November of the year in which the return is issued.	For companies with an accounting year end date of 31 December, the provisional tax payments for a given tax year are to be paid in two instalments, which are usually due in November of the current year and January of the next year.
Hungary	The last day of the fifth month following the last day of the accounting year (31 May for a calendar year taxpayer).	The last day of the fifth month following the last day of the accounting year (31 May for a calendar year taxpayer).	Paid quarterly or monthly.
Iceland	31 May	1 November and 1 December	Advance tax is due on the first day of every month, except January and October.
India	30 September of succeeding tax year.	Before submission of return.	Advance tax in specified instalments for every quarter is payable before 15th day of succeeding month.
Indonesia	Monthly tax: 20th day of following month; Annual tax: The end of the fourth month after the book year end.	Anytime prior to the submission of the CIT return.	Monthly tax: 15th day of following month; Annual tax: By the end of the fourth month after the year end.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Iraq	First day of June.	Within 21 days from the assessment date.	NA
Ireland	Within nine months after the end of the tax accounting period.	Within nine months after the end of the tax accounting period.	Small companies: first instalment is due 31 days before the end of the tax accounting period (the due date may be earlier if the last day of accounting period is post 21st), and final instalment is due when the tax return is filed; Large companies: first instalment is due six months before the end of the tax accounting period, second instalment is due 31 days before the end of the tax accounting period, and final instalment is due when the CIT return for the period is filed.
Isle of Man	One year and one day following the end of an accounting period.	One year and one day following the end of an accounting period.	NA
Israel	Within five months after the end of the tax year.	Where there is a CIT balance due, payment of the CIT may be made by the end of the month following the end of the tax year.	12 monthly advance payments at a fixed ratio of the company's turnover or ten monthly payments beginning in the second month of company's tax year being a fixed percentage of the previous year's tax assessment.
Italy	By the end of the ninth month after the tax year-end.	16th day of the sixth month following the tax year-end.	Advance payment: 1) 40% by the 16th day of the sixth month following the tax year-end, 2) 60% by the end of the 11th month following the tax year-end.
Ivory Coast (Côte d'Ivoire)	30 April for entities with more than XOF 1 billion turnover; 30 May for entities with less than XOF 1 billion turnover; and 30 June for the entities under the standard tax regime for small companies.	20 September following the end of the fiscal year.	20 April and 20 June following the end of the fiscal year.
Jamaica	15 March, following the year of assessment.	15 March, following the year of assessment.	Quarterly instalments due 15 March, June, September, and December in the year of assessment.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Japan	Within two months after the end of company's annual accounting period.	Within two months after the end of company's annual accounting period.	Within two months after the end of the sixth month of the corporation's accounting period.
Jersey, Channel Islands	The last Friday in July each year (e.g. 26 July 2013).	Under the law, tax is due the day after the assessment is made; however, the surcharge deadline is the first Friday after the first Monday each December (e.g. 6 December 2013).	Under the law, tax is due the day after the assessment is made. In practice, an estimated assessment is made by the tax office in February/March which is then appealed based on information at that time. A payment is suggested based on the appeal with the company making a top up payment (if necessary) prior to the surcharge deadline (the first Friday after the first Monday each December) or once a final computation has been produced and submitted.
Jordan	Before the end of the fourth month following the end of the tax period.	Before the end of the fourth month following the end of the tax period, unless the taxpayer's gross income exceeded JOD 500,000 in the previous tax period. If gross income exceeded JOD 500,000, then the taxpayer is required to remit two advance payments on the accrued income tax using certain rates applied for each tax period.	If the taxpayer is required to remit two advance payments on the accrued income tax, then the first advance payment is due within a period not exceeding 30 days from the last day of the first half of that income tax period. The second advance payment is due within a period not exceeding 30 days from the last day of the second half of that income tax period.
Kazakhstan	31 March	10 April	25th day of each month.
Kenya	Within six months following a company's year end.	Within four months of the financial year end.	Quarterly payments of tax must be paid during the year.
Korea, Republic of	1) Interim tax return: within two months from the end of the interim six-month period; 2) Annual tax return: within three months from the end of a fiscal year.	Along with the filing of the returns (payment in instalments is allowed in certain cases).	NA

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Kuwait	Taxpayers are required to submit a tax declaration on an annual basis within 105 days as the of the fiscal year end date. However, Bylaws provide that a request for extension in time for filing the tax declaration should be submitted before the 15th day of the second month after the fiscal year end. The maximum extension in time to be granted will be 60 days. If such an extension is granted, no tax payment is necessary until the tax declaration is filed, and payment must then be in one lump sum.	Tax due per the tax declaration may be settled in full along with the tax declaration or in four equal instalments due. Furthermore, any additional tax liability imposed through the tax assessment issued by the Department of Inspections and Tax Claims (DIT) is required to be settled within 30 days from the date of the tax assessment letter.	The Kuwait Tax Law does not provide for estimated tax payments.
Kyrgyzstan	1 March	1 March	Quarterly, by the 20th day of the second month of the reporting quarter.
Lao PDR	10 March	10 March	Payable quarterly in advance due on 10 April, 10 July, 10 October, and 10 March.
Latvia	Within one month after the financial statements have been approved, and, depending on the company's size, no later than four or seven months after the end of the financial year.	Within 15 days after the CIT return has been submitted.	Usually paid monthly, on or before the 15th day of each month.
Lebanon	31 March for artificial persons (entities); 31 May for capital companies.	31 March for artificial persons (entities); 31 May for capital companies.	NA
Libya	Within four months of its year-end or one month of its audit report, whichever is earlier.	The final quarterly payment due date after assessment.	CIT is payable quarterly, on 10 March, 10 June, 10 September, and 10 December, after assessment.
Liechtenstein	1 July (extension is possible)	Within 30 days of receipt of the assessment.	Normally, no CIT estimated payments are due. Exception: if the filing date is extended beyond 30 June, a provisional invoice based on the last assessment will be delivered.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Lithuania	By the first day of the sixth month of the following tax period.	By the first day of the tenth month of the following tax period.	The advance tax (one-fourth of the advance CIT) must be paid no later than the last day of the respective quarter, and for the last quarter by the 25th day of the last month of the quarter.
Luxembourg	31 May	By the end of the month that follows the month of tax assessment receipt.	Quarterly instalments and tax must be paid within one month.
Macau	Group B: 31 March; Group A: 30 June.	The final CIT payment will be due in around a month's time after the issuance of the final tax assessment by the Macau Finance Bureau.	Tax is payable in two equal instalments in September and November, unless the amount is not more than MOP 3,000, in which case the payment will be requested in one lump sum amount in September.
Macedonia	The due date for the CIT return on taxable expenses and understated revenues is the end of February. The due date for the CIT return on distributed profit is the date of profit distribution.	The payment of CIT on taxable expenses and understated revenues is due within 30 days as of the dead-line for submission of the tax return. The payment of CIT on distributed profit is due at the moment of profit distribution.	Monthly CIT advance payments are due during the year, within 15 days as of the end of each month.
Madagascar	For companies whose financial year ends at 31 December: 15 May; For companies whose financial year ends at 30 June: 15 November; For all other financial year-ends: within four months.	For companies whose financial year ends at 31 December: balance is due before 15 May; For companies whose financial year ends at 30 June: balance is due before 15 November; For all other financial year-ends: balance is due within four months.	Tax is payable bi-monthly in provisional instalments.
Malawi	Within 180 days after the end of the financial year.	Upon submission of an income tax return (i.e. within 180 days after the end of the financial year).	CIT estimated payments are due quarterly and payable by the 25th day of the month following the end of the quarter.
Malaysia	Within seven months from the date of closing of accounts.	Last day on expiry of seven months from the date upon which the accounts are closed.	Advance tax is paid by 12 monthly instalments.
Malta	Within nine months from the end of the accounting period.	Within nine months from the end of the accounting period.	Tax is paid after every four months.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Mauritius	Within six months of the financial year-end.	Within six months of the financial year-end.	Within three months after the end of the Advance Payment System (APS) quarter.
Mexico	31 March	31 March	Estimated payments of CIT are due by the 17th day of each month.
Moldova	31 March following the reporting year.	Generally, 31 March following the reporting year.	In 2013, no later than 31 March, 30 June, 30 September, and 31 December, amounts equal to 25% of either the total estimated value of the CIT due for the 2013 fiscal period or the total value of the calculated CIT for the 2012 fiscal period.
Mongolia	Quarterly return by the 20th day of the month following the end of each quarter and annual return by 10 February of the following year.	By 10 February of the following year.	Tax is paid in advance by the 25th day of each month.
Montenegro	End of March	End of March	Paid in six annual instalments at the taxpayer's request or tax is paid by the end of March.
Morocco	Within three months following the closing of the fiscal year.	Within three months following the closing of the fiscal year.	Payment of tax is made during the fiscal year by way of four equal instalments.
Mozambique	Last working day of May.	Last working day of May.	Three advance payments (based on 80% of the preceding tax year's CIT), due in May, July, and September.
Myanmar	30 June	The date for settling the final tax liability is specified in the notice of demand issued by the IRD.	Advance payments are made either in monthly or quarterly instalments.
Namibia, Republic of	Within seven months after the financial year-end of the company.	Within seven months after the financial year-end of the company.	First payment: Within six months from the commencement of the respective tax year. Second payment: On/before the last day of the respective tax year.
Netherlands	Generally five months after the end of the company's fiscal year.	Tax is due within two months of the date of the assessment.	NA

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
New Zealand	7 July (for 1 October - 31 March balance dates). For balance dates between 1 April - 30 September, the due date is the seventh day of the fourth month following balance date. The filing date for taxpayers linked to a tax agent is extended to 31 March of the following year.	7 February (for 31 March - 30 September balance dates). For other balance dates, terminal tax payments are generally due on seventh day of 11th month following balance date. The terminal tax due date is extended by two months for taxpayers linked to a tax agent.	Under the standard method, provisional tax payments are generally due in three instalments: (1) 28th day of seventh month before balance date, (2) 28th day of third month before balance date, (3) 28th day of month following balance date.
Nicaragua	Within the following three months after the fiscal year-end.	Within the following three months after the fiscal year-end.	Monthly advance payments.
Nigeria	Within six months of the financial year-end.	Not later than eight months after the financial year-end.	Maximum of three instalments are allowed.
Norway	Manually: Before end of March; Electronically: Before end of May.	Balance must be paid within three weeks after the assessment has been made public.	15 February and 15 April.
Oman	Within six months from the end of accounting period.	Along with the final tax return (i.e. within six months of the end of the accounting period).	Along with the Provisional Return of Income, due within three months of the end of the accounting period.
Pakistan	31 December	31 December	Quarterly instalments on or before 25 September, 25 December, 25 March, and 15 June.
Panama	Three months after the end of the fiscal year.	Tax must be paid no later than three months after closing of the corresponding accounting period.	Six, nine, and 12 months after the end of the taxable year.
Papua New Guinea	28 February following the year of income (usually a calendar year) to which the return relates; However, under most tax agent lodgement programs, taxable returns are due by 30 June, resource company returns are due by 31 August, and non-taxable returns are due by 31 October.	Within 30 days of the date of service of the notice of assessment.	Three equal instalments by 30 April, 31 July, and 31 October.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Paraguay	By the fourth month following the end of the fiscal year.	The payment of CIT is annually. However, the taxpayer may apply to pay in instalment when certain conditions are met.	The CIT rules establishes four equal quotes as payment in advance. They have to be paid in May, July, September, and November.
Peru	First week of April.	First week of April.	12 monthly instalments.
Philippines	Quarterly return: Within 60 days from the close of the first three quarters. Annual return: On or before the 15th day of the fourth month following the close of the tax year.	On the 15th day of the fourth month following the close of the taxable year.	Quarterly instalments paid within 60 days after each quarter.
Poland	Within three months following the end of the tax year.	Within three months following the end of the tax year.	The CIT advances should be paid for each month by the 20th day of the following month.
Portugal	Last day of the fifth month following the end of the tax year.	Last day of the fifth month following the end of the tax year.	Three instalments due on 15 July, 15 September, and 15 December (if the tax year corresponds to the calendar year).
Puerto Rico	By the 15th day of the fourth month following the close of its tax year.	By the 15th day of the fourth month following the close of its tax year.	Equal instalments on the 15th day of the fourth, sixth, ninth, and 12th month of the taxable year of the corporation.
Qatar	Within four months from the end of a company's accounting period.	Within four months from the end of a company's accounting period.	NA
Romania	25 March	25 March	Quarterly instalments due on the 25th day of the month following the end of the quarter.
Russian Federation	28 March	28 March	Monthly instalment.
Rwanda	The annual tax return/declaration must be filed within three months after the tax period.	Within three months after the tax period.	Advance CIT is payable in three instalments. Tax payments are due on 30 June, 30 September, and 31 December (or by the sixth, ninth, and 12th month of the tax period).
Saint Kitts and Nevis	By the 15th day of the fourth month after the fiscal year end.	Payable on or before the 15th day of the fourth month after the fiscal year end.	Advance tax is payable in quarterly instalments on 15 March, 15 June, 15 September, and 15 December.
Saint Lucia	Within three months of the company's fiscal year-end.	Within three months of the company's fiscal year-end.	Tax is payable in three instalments on 25 March, 25 June, and 25 September.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Saudi Arabia	Within 120 days after the taxpayer's year-end.	Within 120 days after the taxpayer's year-end.	Three equal advance tax payments are to be made on the last day of the sixth, ninth, and 12th months of the current tax year.
Senegal	30 April	15 June	Two instalments (each equal to one-third of the previous year's tax) by 15 February and 30 April.
Serbia	30 June of the following year.	30 June of the following year.	Monthly advance instalments to be paid by the 15th day of the following month for the prior calendar month.
Singapore	30 November	Within one month after the service of the notice of assessment.	The estimate of chargeable income must be submitted within three months from the company's financial year end. The estimated tax is then payable within one month from the service of the notice of assessment or in instalments in accordance with an instalment payment plan.
Sint Maarten	Provisional return must be filed within three months after the end of the book-year. Final return must be filed within six months after the end of the book-year.	Within six months after the end of the book-year.	Two instalments: First instalment is due within three months after the end of the book-year, and the second instalment is due within six months after the end of the book-year.
Slovak Republic	Within three months following the fiscal year-end.	Within three months following the fiscal year-end.	Advance payments of CIT must be paid monthly or quarterly during the current tax period.
Slovenia	By the end of the third month following the end of the tax year.	CIT payments are due within 30 days of the (final) tax return submission.	Monthly or quarterly instalments.
South Africa	Within one year from the end of the company's tax year.	Within six months after the end of the company's tax year.	Advance payment is to be made twice a year, first during the first six months of the company's tax year and second before the end of the year.
Spain	Within 25 calendar days following the six months subsequent to the end of the tax year.	Within 25 calendar days following the six months subsequent to the end of the tax year.	Three advance payments of the annual tax payment must be made during the first 20 calendar days of April, October, and December.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Sri Lanka	On 30 November, immediately following the end of the tax year.	On 30 September, immediately following the end of the tax year.	Four instalments, on or before 15 August, 15 November, and 15 February of the tax year and 15 May immediately following the end of the tax year.
Swaziland	Within 120 days of 30 June.	Usually given on the tax assessment.	The federal CIT is usually due by 31 March of the following tax period. On cantonal level, the due date varies from canton to canton.
Sweden	2 May 2013 for financial years ending in 2012. After financial year 2012, the due date depends on the month in which the financial year ends (1 July for calendar year taxpayers).	90 days after the assessment has been made.	Monthly instalments.
Switzerland	The due date varies from canton to canton (usually between six and nine months after the close of the business year).	The due date varies from canton to canton.	Federal CIT is usually due by 31 March of the following tax period. At the cantonal level, the due date varies from canton to canton.
Syria	31 May for limited liability and joint-stock companies and 31 March for other types of companies.	31 May for limited liability and joint-stock companies and 31 March for other types of companies.	NA
Taiwan	No later than the fifth month after the end of the tax year.	No later than the fifth month after the end of the tax year.	CIT estimated payment should be made in the ninth month of the enterprise's fiscal year.
Tajikistan	1 April	10 April following the reporting tax period.	Advance payment is due on every 15th day of the month.
Tanzania	Within six months from the end of the accounting period.	Within six months from the end of the accounting period.	Four equal instalments to be paid not later than three months, six months, nine months, and 12 months from the beginning of the accounting period.
Thailand	Within 150 days from the closing date of the accounting period.	Within 150 days from the closing date of the accounting period.	CIT is payable on an estimated basis when filing the half year CIT return, which is due within two months after the end of the first six months of an accounting period.
Timor-Leste	15th day of the third month following the year end.	15th day of the third month following the year end.	NA

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Trinidad and Tobago	The taxpayer is required to file a tax return with the Board of Inland Revenue (BIR) by 30 April following the end of the fiscal period.	Any balance of tax due is payable on or before 30 April of the following year.	Corporation tax is payable quarterly in advance on 31 March, 30 June, 30 September, and 31 December.
Tunisia	25 March	25 March	28 June, 28 September, and 28 December.
Turkey	25th day of the fourth month following the fiscal year-end.	30th day of the fourth month following the fiscal year-end.	Advance quarterly tax is due on the 17th day of the second month following each quarter.
Turkmenistan	Return is filed quarterly within the month following the reporting quarter.	Final payments upon results of the first quarter, first half-year, nine months, and tax year are made within five days from the reporting deadlines.	Advance payment is made before the 13th and 28th days of each month.
Uganda	By the sixth month after the end of the accounting year.	By the sixth month after the end of the accounting year.	Two equal instalments are due in the sixth and the 12th month of the accounting period.
Ukraine	Annual returns are due within 60 calendar days following the last day of the reporting year.	Within ten calendar days following the deadline for filing the relevant tax return.	By the 30th day of each month.
United Arab Emirates	NA for most industries/companies (except oil and gas companies and branches of foreign banks).	NA for most industries/companies (except oil and gas companies and branches of foreign banks).	NA for most industries/companies (except oil and gas companies and branches of foreign banks).
United Kingdom	Within one year from the end of the accounting period.	Nine months and one day after the end of the accounting period.	Quarterly payments, with the first payment being due in the seventh month of the accounting period.
United States	15 March	By the 15th day of the 12th month of the tax year.	Four equal estimated payments are due throughout the year, on the 15th day of the fourth, sixth, ninth, and 12th months of the tax year.
Uruguay	By the fourth month following the date of the fiscal year end.	By the fourth month following the date of the fiscal year end.	Tax is paid monthly by way of advance payments. At the end of the fiscal year, if the advance payment amounts differ from the balance of CIT, the company will have a credit/debt against the Tax Authority.

Country	CIT return due date	CIT final payment due date	CIT estimated payment due dates
Uzbekistan, Republic of	Domestic companies: 15 February; Foreign companies and domestic companies with foreign investments: 25 March.	By the 25th day of the month following the period of assessment.	Quarterly instalments payable by the tenth day of each month.
Venezuela	Within three months following the end of the tax year.	Within three months following the end of the tax year.	Advance tax is paid in six equal instalments at consecutive monthly intervals.
Vietnam	For provisional/quarterly CIT return, the due date is the 30th day of the following quarter. For CIT finalisation, the due date is the 90th day of the following financial year.	The same as the final CIT return (i.e. the 90th day of the following financial year).	Quarterly payments must be made no later than the 30th day of the next quarter.
Zimbabwe	30 April	25 December (of current year)	First payment: 25 March; Second payment: 25 June; Third payment: 25 September; Fourth payment: 20 December.

NA stands for Not Applicable (i.e. the country does not have the indicated tax or requirement)

NP stands for Not Provided (i.e. the information is not currently being provided in this chart)



All information in this chart is up to date as of 2 December 2013. This chart has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this chart without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this chart, and, to the extent permitted by law, PwC does not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this chart or for any decision based on it.

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