



INLAND REVENUE DEPARTMENT Notice to Taxpayers

Tax Return Submission Dates VAT, Stamp Duty, Betting & Gaming Levy Returns and VAT on FS Interim Estimate

Taking in to account the prevailing situation in the country (Covid -19 pandemic, Second wave), following Tax Returns can be submitted up to the dates mentioned below without subjecting to late filing penalties as per the respective enactments.

Due Tax Return	Additional Time Allowed
Compounded Stamp Duty Return for the quarter ending September 30, 2020	up to 15.11.2020
Value Added Tax on Financial Services (VAT on FS) First Interim Estimate for the first six months of the Year of Assessment 2020/2021 (financial institutions which submit returns on year of assessment basis)	up to 20.11.2020
Betting and Gaming Levy Return for the second quarter of the year of assessment 2020/2021	up to 20.11.2020
Value Added Tax (VAT) return for the month of September (Monthly Return) and quarter ending September 30, 2020 (Quarterly Return)	up to 30.11.2020

However, e-Filing facility is available through IRD Portal e-Services for taxpayers who wish to submit the above returns.

Payment due date has not been extended and the tax must have been paid on or before the respective due date, even using the **Alternative Tax Payment System (ATPS)**. Please refer to the notice published under the reference No. [PN/PMT/2020-1](#) dated 08.04.2020 and [PN/PMT/2020-3](#) dated 14.05.2020 for ATPS.

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE