



INLAND REVENUE DEPARTMENT

Notice to Taxpayers

Taxpayer Registration, Income Tax Payments and Furnishing Return of Income for the Year of Assessment 2019/2020

In accordance with the amendments to the Inland Revenue Act, No. 24 of 2017 passed in Parliament on the May 4, 2021;

1. resident individuals whose employment income was subjected to PAYE prior to January 1, 2020 and having a tax liability for the year of assessment 2019/2020 are required to submit their returns of income;
2. no penalty will be imposed or criminal proceedings will not be initiated against the persons who file the return of income for the year of assessment 2019/2020 together with payments (if any) as per the return before June 30, 2021;
3. interest rate on late payments is zero percent (0%) for payments due as final quarterly installment and for assessment (final) payment (which were due on May 15, and September 30, 2020) for the year of assessment 2019/2020.

Therefore, you are hereby informed to comply with the statutory requirements of the Inland Revenue Act as follows to get the benefits of above amendments.

1. Employees who are deriving remuneration exceeding Rs. 250,000 for a month or Rs. 3,000,000 for a year after January 1, 2020, shall obtain the Income Tax Registration (Tax Identification Number -TIN). You may get your TIN through the e-Service via IRD web portal ([Access to e-Services/Taxpayer Registration](#)) or from Primary Registration Unit of the Inland Revenue Head Office located at Sir Chittampalam A. Gardiner Mawatha, Colombo 02 or from any metropolitan or regional office.
2. Taxpayers who have not made the fourth quarterly installment (fully or partly) of the year of assessment 2019/2020, which was due on May 15, 2020 (Period Code 19204) can make the relevant payments without any interest.
3. Taxpayers who have not made the assessment (final) payment of the year of assessment 2019/2020, which was due on September 30, 2020 (Period Code 19200) can make the relevant payments before June 30, 2021. If any taxpayer who has not made correct

payments as a result of the retrospectively applicable amendments to the Inland Revenue Act can make the payments (if any) as a final payment (19200) before June 30, 2021.

4. Taxpayers including employees, who have not filed the return of income and any person who is required to obtain the taxpayer registration or who is served with a return of income by the Commissioner General of Inland Revenue, can file the returns of the year of assessment 2019/2020 before June 30, 2021.
5. No penalties will be imposed or no criminal proceedings will be initiated for persons who are complying with requirements 3 and 4 above for making payments and furnishing tax returns.
6. For online payment facility via Online Tax Payment Platform (OTPP), please refer to the public notice No. [PN/PMT/2021-03](#) dated 10.05.2021.

Commissioner General of Inland Revenue

