



## **INLAND REVENUE DEPARTMENT**

### **Notice to Taxpayers**

### **Furnishing Returns of Income for the Year of Assessment 2020/2021**

According to the provisions of the Inland Revenue Act, No. 24 of 2017 (IRA), every person who is liable for Income Tax shall file a Return of Income not later than eight months after the end of each Year of Assessment. Therefore, last date to furnish the Return of Income for the year of assessment 2020/2021 is November 30, 2021.

However, the prevailing Covid-19 pandemic situation of the country may cause difficulties to taxpayers and approved accountants for furnishing Returns of Income as per the aforesaid statutory requirements.

Taking into consideration such reasonable difficulties, taxpayers and approved accountants are informed that penalties for failure to file a return on-time as provided in the IRA will not be imposed, criminal proceedings under Chapter XVIII of the IRA will not be initiated or default assessment will not be made, where the **Return of Income for the Year of Assessment 2020/2021 is furnished on or before December 31, 2021.**

**Commissioner General of Inland Revenue**



**TAXES · FOR A BETTER FUTURE**