



**INSTRUCTIONS FOR COMPLETING THE STATEMENT OF ESTIMATED TAX
PAYABLE AND PAYMENT OF QUARTERLY INSTALMENTS
YEAR OF ASSESSMENT 2020/2021**

In terms of Sections 90 and 91 of the Inland Revenue Act, No. 24 of 2017 (IR Act) , a person who is an instalment payer shall pay income tax based on the **estimated taxable income** by quarterly instalments on the 15th of August, 15th of November and 15th of February in that year of assessment and the 15th of May of the next succeeding year of assessment and is required to submit a **Statement of Estimated Tax Payable (SET)** by the date for payment of the first tax instalment.

Accordingly, any instalment payer shall file the SET and pay the 1st instalment for the year of assessment 2020/2021 on or before the 15th of August 2020.

It is strongly advised to read this set of instructions before completing the SET Form.

This set of instructions consist of;

- General Instructions
- Instructions to Complete the Statement and
- Calculation of Income Tax Quarterly Instalment Payments

1. GENERAL INSTRUCTIONS

The SET consists of two parts, PART I and PART II. All instalment payers should complete PART I and PART II of the SET.

However, any individual who has ONLY employment income and already given the consent to deduct Advance Personal Income Tax (APIT) on such employment income should only complete PART II of the SET (Declaration) and submit to Inland Revenue Department (IRD).

1.1 Issuance and Submission

• Issuance

SET shall be issued by the Commissioner General of Inland Revenue to persons who are chargeable with income tax. Those who have not received the SET (Individuals whose estimate income exceeds more than Rs. 3,000,000 for the Year of Assessment 2020/2021 could obtain a SET from the Taxpayer Services Unit at the IRD Head Office or from any Regional Office.

• Submission

Duly completed SET Form can be furnished to the Central Document Management Unit (CDMU) at the IRD Head Office or to any Regional Office.

OR

SET Form can be sent through **registered post** to the Commissioner, Central Document Management Unit, Inland Revenue Department, Chittampalam A Gardiner Mawatha, Colombo 02.

1.2 Selection of the type of SET

The first SET furnished by a person for a year of assessment is treated as “Original Estimate”. Original estimate shall remain in force for the whole year of assessment unless revised estimate is submitted by taxpayer.

If there is any change in estimated tax payable, a revised SET can be submitted and instalment payments should be made accordingly. Further in the event of submitting a revised estimate, it is important to mark “✓” in the cage of, “Revised Statement’ of the SET.

(Please “✓” mark the relevant cages)	
STATEMENT TYPE:	<input type="checkbox"/> Original Statement <input type="checkbox"/> Revised Statement

1.3 Penalty for late filing and submitting of false or misleading SET Form

- A person who fails to submit the SET on or before the due date, shall be liable to pay a penalty under Section 185 of the IR Act.

Accordingly, a person who fails to comply with a request for information properly made under this Act, within the specified time, shall be liable for a penalty of an amount not exceeding one million.

- The SET form considered as a statement to a tax officials and penalty will imposed under section 181 of the IR Act on false or misleading statement.

1.4 Payment of Estimated Tax

- **Payment Due Dates**

The estimated tax shall be paid in four equal amounts by the following dates.

Tax Instalment		Due Date of payment
First Instalment	-	15 th August 2020
Second Instalment	-	15 th November 2020
Third Instalment	-	15 th February 2021
Fourth Instalment	-	15 th May 2021

- **Paying in slips**

When making a quarterly instalment payment, it is advised to use the ‘paying in slips’ issued and posted to the taxpayers by the IRD. In the event of not receiving it, “paying in slip” can be collected from the **Taxpayer Service Unit at the IRD Head Office, all Regional Offices and from the branches of the Bank of Ceylon.**

- **Instalment Payment Codes**

For the instalment payments, following payment period codes should be used.

Instalment	Payment Period Code
First Instalment	20211
Second Instalment	20212
Third Instalment	20213
Fourth Instalment	20214

- **Bank to which the payments should be made**

To any of the Bank of Ceylon.

1.5 Legal Actions for evading instalment payments

Following legal actions can be contemplated against any person who has willfully evaded instalment payments.

1. **Penalty for nonpayment /late payment** - (Under Section 179 (2) of the IR Act)

A person who fails to pay all or part of an instalment required under this Act, within 14 days of the due date for the instalment shall be liable to a penalty equal to 10% of the amount of tax due but not paid.

2. **Interest on default** - (Under Section 159 (1) of the IR Act)

In the event of a default of an instalment or part thereof, **1.5% interest** per month or part of a month could be charged on such default instalment or part of the instalment.

2. INSTRUCTIONS TO COMPLETE THE SET - 2020/2021

Mark “✓” at the relevant cage to indicate whether the Statement is the Original Statement, or Revised Statement. Also indicate the Income tax type & other includes partnerships.

(Please mark “✓” at the relevant cage)			
STATEMENT TYPE:	Original Statement	<input type="checkbox"/>	Revised Statement <input type="checkbox"/>
INCOME TAX TYPE:	Corporate Income Tax	<input type="checkbox"/>	Individual Income Tax <input type="checkbox"/>
	Other	<input type="checkbox"/>	

- I. The amounts of **expected / estimated income** from each source of income should be declared in cages (10), (20), (30) and (40) of the SET Form.

II. Cage 50- Estimated Assessable Income.

- a) Total estimated income/gain from employment, business, investment or other income source would be the total estimated assessable income of a person.

Enter total of all income enumerated under cages 10 to 40 in the cage 50.

- b) When calculating estimated assessable income, final withholding payments, exempt amounts and excluded amounts should not be included.

III. Cage 60 - Deductible on Qualifying Payments and Reliefs

Enter only deductible amount of all estimated qualifying payments and reliefs to be made during the year. (subject to following restrictions).

- a) **Qualifying Payments**
- Donations to Approved Charity

Type of donor	Maximum amount deductible as qualifying payment
Individual	(a) 1/3 of the taxable income of the individual for that year of assessment; or (b) Rs. 75,000 whichever is lower
Entity	(a) 1/5 of the aggregate taxable income of the entity for that year of assessment; or (b) Rs. 500,000 whichever is lower

- Donations to Government or other specified institutions
- Profits remitted to President's Fund

b) **Reliefs**

- Personal Relief

Resident individuals and non-resident but citizen individuals are entitled to a personal relief of Rs. 3,000,000 for each year of assessment. However, this does not apply to an individual in his capacity as a trustee, receiver, executor or liquidator. The relief may be deducted from the Assessable income of an individual except to the extent that the Assessable income comprises gains from the realisation of investment assets.

- **Rent Relief**

Resident individuals are entitled to deduct 25% of the total rental income from an investment asset for the year of assessment unless it is intended to be claimed for any actual expenditures incurred by the taxpayer for the repair, maintenance, and depreciation of the investment asset.

- **Expenditure Relief**

Under this proposed relief resident individual is entitled to deduct following expenditure up to a total sum of Rs. 1,200,000, incurred during a year of assessment.

- (a) health expenditure including contributions to medical insurance;
- (b) educational expenditure incurred locally, by such individual or on behalf of his children;
- (c) interest paid on housing loans;
- (d) contributions made to an approved pension scheme;
- (e) expenditure incurred for purchase of equity or security.

IV. Cage 70 – Estimated Taxable Income

Estimated Taxable Income would be the difference between Estimated Assessable Income, and the Estimated Qualifying Payments and Reliefs if any. Deduct total of deductions in cage 60 from Estimated Assessable income in cage 50 to get at the Estimated Taxable Income.

V. Cage 80 – Estimated Tax Liability

Estimated tax liability should be computed for the following persons by applying the different income tax rates.

a) Individuals

- Standard rates

Taxable Income Range (Rs)	Tax on Taxable Income equal to the lowest of the range	Tax rate on the excess taxable income over the range
First 3,000,000	180,000	6 %
Next 3,000,000	360,000	12 %
Balance	-	18 %

- **Special Rates**

- on gains and profits from manufacture and sale or import and sale of any liquor or tobacco products - 40%
- on gains and profits from conducting betting and gaming - 40%

b) Companies

(i.) on taxable income of a company - 24%

(ii.) on gains and profits from following specific businesses - 14%

- Small and Medium enterprises
- Exporting goods
- Educational services
- Promotion of tourism
- Construction services
- Agro processing
- Health care services
- Dividends received from a resident company

(iii.) on gains and profits from Manufacturing - 18%

(iv.) on gains and profits from conducting betting and gaming - 40%

(v.) on gains and profits from manufacture and sale or import and sale of any liquor or tobacco products - 40%

c) Charitable Institutions - 14%

d) Unit Trust – 28%

VI. Cage 90 - Estimated Foreign Tax Credit

Enter any Foreign Tax Credit if any in **Cage 90**. Foreign tax credit is limited to the amount of tax on such part of profits or income to which foreign tax credit relates.

VII. Cage 100 – Estimated Tax Payable

Estimated tax payable would be the difference between estimated tax and estimated foreign tax credit. Deduct foreign tax credit declared in cage 90 from Estimated Tax Liability in cage 80 to arrive at the Estimated Taxable Payable.

Take Estimated Tax Payable to calculate the quarterly instalments.

2.2 PART – II – DECLARATION

It is mandatory to complete Part (A) and Part (B) of the Declaration where the SET or part of the SET is prepared by **some other person** (including an approved accountant), other than a full-time employee of the taxpayer.

PART (A) - Should include details of other person who has prepared the SET Form (including approved accountant)

PART (B) - Taxpayer or the taxpayer's duly authorized agent, should sign the SET form using part (B) of the Declaration.

3. CALCULATION OF INCOME TAX QUARTERLY INSTALMENT PAYMENTS

I. The quarterly instalment payment is calculated by using the following formula.

$$\text{Quarterly Instalment Payment (E)} = \frac{\text{A} - \text{C}}{\text{B}}$$

A	Estimated Tax Payable (Amount declared in Cage 100)
B	Number of instalments remaining including the current instalment
C	Tax payments prior to that instalment

- **Estimated Tax Payable (A)** - Amount declared in Cage 100
- **Number of instalments payable including the current instalment - B**

Instalment	1 st	2 nd	3 rd	4 th
“B”	4	3	2	1

- **Tax payments made prior to that instalment – (C)**

Following payments are considered as payments for above C;

- a) Previous instalment payments, and
- b) any withholding tax payments (WHT, AIT)

paid /withheld prior to the due date of payment of the current instalment payment.

In case if any payments have been made prior to the instalment, the actual quarterly tax instalment to be calculated taking in to account those payments. Accordingly, the amount of actual tax instalment to be paid may not be equal to the one fourth of the estimated tax payable.

II. Calculation of final quarterly instalment payment

The **Final Quarterly Instalment Payment** would be the difference between Quarterly Instalment Payment and Additional payments.

$$\text{FINAL QUARTELY INSTALLMENT PAYMENT} = E - F$$

E	Quarterly Installment Payment
F	Additional payment

Following payments are considered as additional payments (**F**).

1. Any deductible Economic Service Charge (ESC) paid under ESC Act, No. 13 of 2006
2. Any advance instalment payment for relevant quarter
3. Notional Tax Credit (NTC)
4. Partnership Tax Credit (PIT)

4.1 ILLUSTRATIONS

Example 01:

Mr. Ruwan is CFO of company ABC. His expected income for the year of assessment 2020/2021 is as follows;

- Employment income Rs. 5,500,000 (He has not given his consent to deduct **APIT**)
- Interest income Rs. 2,200,000 (He has not given the consent to deduct **AIT**).
- Business income (after deducting the allowable expenses) Rs. 1,000,000.

Employment income includes the estimated cash and non-cash benefits. He wishes to expend Rs. 275,000 for health expenses and insurance, Rs. 600,000 for purchase of shares and Rs. 500,000 for school fees of his children. Also he wishes to donate Rs. 100,000 to Cancer Hospital.

Calculation of Estimated Tax Payable

		Rs.
Employment Income		5,500,000
Interest Income		2,200,000
Business Income		1,000,000
Estimated Assessable Income		8,700,000
Less - Reliefs		
• Expenditure Relief	(275,000+600,000+500,000 = 1,375,000 limits to 1,200,000)	(1,200,000)
• Personal Relief		(3,000,000)
Less – Qualifying payments		
• Donations to Cancer Hospital		(100,000)
Estimated Taxable Income		4,400,000
Estimated Tax Liability	3,000,000 x 6% = 180,000	
	1,400,000 x 12% = 168,000	348,000
Estimated Tax Payable (A)		348,000

Calculation of Quarterly Instalment Payable

$$\begin{aligned}
 \text{Quarterly Instalment Payment (E)} &= \frac{A - C}{B} \\
 &= \frac{348,000 - 0}{4} \\
 \text{1st Instalment payable} &= \underline{\underline{\text{Rs. 87,000}}}
 \end{aligned}$$

Example 2

Professor Hareen is attached to the University of Colombo Sri Lanka. Meanwhile, he also provides service to the Faculty of Graduate Studies and receives a monthly payment. His expected income for the year of assessment 2020/2021 is as follows;

- Employment income from University of Colombo (primary employment) is Rs. 4,680,000 (He has given his consent to deduct APIT)
- Employment income from the Faculty of Graduate Studies (secondary employment) is Rs. 200,000 (He has given his consent to deduct APIT. Since the

monthly income from primary employment is within the range of Rs.250, 001 – 500,000 applicable tax rate is 12%)

- Interest income is Rs, 700.000 (Consent has not been given to deduct AIT)
- Rent income is Rs. 900,000 (Consent has not been given to deduct AIT)

Employment income includes estimated cash and non-cash benefits. He wishes to expend Rs. 100,000 for health expenses and medical insurance, Rs. 150,000 for housing loan interest and Rs. 145,000 for tuition fees for his child Rs. 400,000 for purchase of shares.

Calculation of Estimated Tax Payable

		Rs.
Employment Income (primary + secondary)		4,880,000
Investment Income		
• Interest Income		700,000
• Rent Income		900,000
Estimated Assessable Income		6,480,000
Less – Reliefs		
• Rent Relief		(225,000)
• Expenditure Relief		(795,000)
• Personal Relief		(3,000,000)
Estimated Taxable Income (ETI)		2,460,000
Gross Estimated Tax Liability	$2,460,000 \times 6\% = 147,600$	147,600
Less: Estimated APIT **		(124,800)
Estimated Tax Liability		22,800
Estimated Tax Payable (A)		22,800

****Calculation of Estimated APIT**

Description		Estimated Taxable Income (ETI)		Deducted amount of Tax
Primary employment Income	4,680,000			
Less - Personal Relief	(3,000,000)	1,680,000	1,680,000 x 6% = 100,800	
Secondary employment income	200,000	200,000	200,000 x 12% = 24,000	124,800

In calculating the estimated tax payable, estimated APIT relevant to the income for which consent has been given to deduct APIT should be calculated separately and such amount shall be removed from the gross estimated tax payable.

Calculation of Quarterly Instalment Payable

$$\begin{aligned}
 \text{Quarterly Instalment Payment (E)} &= \frac{A - C}{B} \\
 &= \frac{22,800 - 0}{4} \\
 1^{\text{st}} \text{ Instalment payable} &= \underline{\underline{\text{Rs. 5,700}}}
 \end{aligned}$$

Note:

In a situation where the tax payer's assessable income comprises of both the income to which the consent has been given and consent has not been given to deduct APIT, is required to fill PART I & PART II of the SET.

Example 03:

Dr. Sepalika is a medical consultant attach to the National Hospital. Also she provides her service to a leading private hospital. Her **expected** income for the year of assessment 2020/2021 is as follows;

- Employment income is Rs. 7,200,000 (Consent has been given to deduct APIT)
- Business income is Rs. 21,000,000.
- Interest income is Rs. 3,000,000 (Consent has been given to deduct AIT at the rate of 12%. AIT on interest has been deducted on 15.07.2020 (1st quarter) amount to Rs. 120,000 (1,000,000 x 12%)

- Dividend income is Rs. 500,000 (Consent has been given to deduct AIT at the rate of 12%. AIT on dividend has been deducted on 15.01.2021(3rd quarter) Rs. 12,000 (100,000 x 12%)
- Rent income is Rs. 900,000 (Consent has not been given to deduct AIT)

Employment income includes estimated cash and non-cash benefits. She wishes to expend Rs. 275,000 for health expenses and insurance, Rs. 500,000 for purchase of shares, Rs. 500,000 for school fees for her children. Also she wishes to donate Rs. 200,000 to an approved charity.

Calculation of Estimated Tax Payable

		Rs.
Employment Income		7,200,000
Business Income		21,000,000
Investment Income		
• Interest Income		3,000,000
• Rent Income		900,000
• Dividend Income		500,000
Estimated Assessable Income		32,600,000
Less - Reliefs		
• Rent Relief	900,000*25%	(225,000)
• Expenditure Relief	(275,000+500,000+500,000 = 1,275,000 limits to 1,200,000)	(1,200,000)
• Personal Relief		(3,000,000)
Less – Qualifying payments		
• Donation to approved charity (Deductible subject to 1/3rd of the Taxable Income or Rs. 75,000 whichever is less		(75,000)
Estimated Taxable Income		28,100,000
Gross Estimated Tax Liability	3,000,000 x 6% = 180,000	
	3,000,000 x 12% = 360,000	

	22,100,000 x 18% = 3,978,000	4,518,000
Less: Estimated APIT **		324,000
Estimated Tax Liability		4,194,000
Estimated Tax Payable (A)		4,194,000

**** Calculation of estimated APIT**

Employment Income - Primary	7,200,000
Less – Personal Relief	(3,000,000)
Estimated Taxable Income	4,200,000
Estimated APIT Liability - First 3,000,000 6% = 180,000 - Balance 1,200,000 * 12% = 144,000	324,000

Calculation of Quarterly Instalment Payments

	1st Quarter (Rs.)	2nd Quarter (Rs.)	3rd Quarter (Rs.)	4th Quarter (Rs.)
A	4,194,000	Rs. 4,194,000	Rs. 4,194,000	Rs. 4,194,000
B	4	3	2	1
C	120,000	1,138,500 (120,000+1,018,500)	2,169,000 (1,138,500+1,018,500 +12000)	3,181,500 (2,169,000+1,012,500)
Quarterly Instalment payment (E)	1,018,500	1,018,500	1,012,500	1,012,500
Deductions (F)	-	-	-	-
Final Quarterly payment (E- F)	1,018,500	1,018,500	1,012,500	1,012,500

“C” Includes previous instalment paid amount and AIT

Example 4:

Mr. Perera is engaged in the business of manufacturing soft toys. His **expected** income for the year of assessment 2020/2021 is as follows;

- Business income (after deducting allowable expenses) Rs. 15,000,000
- Interest income Rs. 1,000,000 (consent has been given to deduct AIT at the rate of 6%. Accordingly, deducted AIT on interest to the date is Rs. 750,000 x 6% = Rs. 45,000)

He wishes to expend Rs. 240,000 for health expenses and insurance, Rs. 100,000 for housing loan interest. Brought forward ESC to be set off against the tax payable for the year of assessment 2020/2021 is Rs. 100,000, He made an advance payment of Rs. 200,000 for 1st instalment on 5th June 2020.

Calculation of Estimated Tax Payable

		Rs.
Business Income		15,000,000
Investment Income		
• Interest Income		1,000,000
Estimated Assessable Income		16,000,000
Less - Reliefs		
• Expenditure Relief		(340,000)
• Personal Relief		(3,000,000)
Estimated Taxable Income		12,660,000
Estimated Tax Payable	$3,000,000 \times 6\% = 180,000$	
	$3,000,000 \times 12\% = 360,000$	
	$6,660,000 \times 18\% = 1,198,800$	1,738,800

Calculation of quarterly instalment payable

$$\begin{aligned} \text{Quarterly Instalment Payment (E)} &= \frac{A - C}{B} \\ &= \frac{1,738,000 - 45,000}{4} \\ &= 423,250 \end{aligned}$$

Payable 1st Instalment = E - F
 = 423,250 – (ESC + Advance payment)
 = 423,250 – (100,000 + 200,000)
 = Rs. 123,250

Example 5

Amal and Bimal are partners of AB Enterprises, sharing partnership profits on equal basis. The partnership is engaged in the business of manufacturing garment products. During the year of assessment 2020/2021 estimated gains and profits of the partnership is as follows.

- Business income (after deducting allowable expenses) Rs. 22,000,000
- Interest income Rs. 2,500,000. (consent has been given to deduct AIT at the rate of 6%. Accordingly, deducted AIT to the date is Rs, 500,000 x 6% = 30,000)
- Rent Income Rs. 2,400,000 (consent has not been given to deduct AIT)

Partnership wishes to donate Rs. 100,000 for an approved charity.

Calculation of Estimated Tax Payable of the Partnership

		Rs.
Business Income		22,000,000
Investment Income		
• Interest Income		2,500,000
• Rent Income		2,400,000
Estimated Assessable Income		26,900,000
Less – Qualifying Payments		
• Donations to approved charity (1/5th of the Taxable Income or Rs. 500,000 of the donation made whichever is less)		(100,000)
Estimated Taxable Income		26,800,000
Estimated Tax Payable	1,000,000 x 0% = 0	
	25,800,000 x 6% = 1,548,000	1,548,000

Calculation of quarterly instalments payable by the Partnership

	1 st Quarter (Rs.)	2 nd Quarter (Rs.)	3 rd Quarter (Rs.)	4 th Quarter (Rs.)
A	Rs. 1,548,000	Rs. 1,548,000	Rs. 1,548,000	Rs. 1,548,000
B	4	3	2	1
C	30,000	409,500 (379,500+30,000)	789,000 (409,500+379,500)	1,168,500 (789,000+379,500)
Quarterly Instalment payment(E)	379,500	379,500	379,500	379,500
Deductions(F)	-	-	-	-
Final Quarterly payment (E- F)	379,500	379,500	379,500	379,500
Amal's PIT tax credit (50%)	189,750	189,750	189,750	189,750
Bimal's PIT tax credit (50%)	189,750	189,750	189,750	189,750

“C” Includes previous instalments paid and Advance Income Tax (AIT)

Note:

Partnerships shall allocate the share of partnership tax to the partners. Subject to the payment of Partnership Income Tax, partners are entitled to deduct share of partnership tax as a credit. (include such amount to “F” in the given formula)

However, any excess share of partnership tax is not entitled to a refund but allowed to be carried forward. Partners are entitled to deduct such excess amount against the future instalment payable (include such amount to “F” in the given formula).

Estimated distribution of share of income, qualifying payments and Tax credits (Rs.)

	Amal (Partner 1)	Bimal (Partner 2)
Share of Business Income	11,000,000	11,000,000
Share of Investment Income		
• Interest	1,250,000	1,250,000
• Rent Income	1,200,000	1,200,000
Share of Qualifying Payment on Donations to approved charity	50,000	50,000
Share of AIT	15,000	15,000
Share of Partnership Income Tax (amount of tax credit would be paid tax prior to instalment due date)	759,000	759,000

Calculation of Mr. Amal's estimated tax payable

Mr. Amal receives Rs 2,000,000 as an interest income (consent has not given to deduct AIT) and wishes to expend Rs. 200,000 for health expenses and insurance, Rs. 150,000 for housing loan interest and Rs 750,000 for purchase of shares. Brought forward ESC to be set off against the tax payable for the year of assessment 2020/2021 is Rs. 200,000.

		Rs.
Business Income		11,000,000
Investment Income		
• Interest Income	(1,250,000+2,000,000)	3,250,000
• Rent Income		1,200,000
Estimated Assessable Income		15,450,000
Less - Reliefs		
• Rent relief	1,200,000*25%	(300,000)
• Expenditure Relief	(200,000+150,000+750,000)	(1,100,000)

• Personal Relief		(3,000,000)
Less – Qualifying Payments		
• Donation to approved charity (Deductible subject to 1/3rd of the Taxable Income or Rs. 75,000 of the donation made whichever is less)		(50,000)
Estimated Taxable Income		11,000,000
Estimated Tax Payable	3,000,000 x 6% = 180,000	
	3,000,000 x 12% = 360,000	
	5,000,000 x 18% = 900,000	1,440,000

Calculation of Quarterly Instalments Payments

	1 st Quarter (Rs.)	2 nd Quarter (Rs.)	3 rd Quarter (Rs.)	4 th Quarter (Rs.)
A	Rs.1,440,000	Rs.1,440,000	Rs.1,440,000	Rs. 1,440,000
B	4	3	2	4
C	15,000	404,750 (15,000+200,000 +189,750)	749,833 (404,750+189,750 +155,333)	1,094,916
Quarterly Instalment payment(E)	356,250	345,083	345,083	345,084
Deductions(F)	200,000+189,750	189,750	189,750	189,750
Final Quarterly payment (E- F)	-	155,333	155,334	155,334

Note:

- “C” Includes previous instalment payments, withholding tax payments (WHT, AIT), brought forward ESC and partnership tax credit.

For further details please contact;

1. 1944 – Inland Revenue Call Centre
2. 011-2134200 – Senior Commissioner – Business Consultation Unit
3. 011-2134250 - Commissioner - Customer Supporting and Promotion Unit
4. 011-2134251 - Commissioner– Business Consultation Unit
5. Commissioners of all Regional & Metro Units