



INLAND REVENUE DEPARTMENT

Notice to Withholding Agents

Furnishing of the Annual Statement of Withholding Tax with schedules Year of Assessment -2018/2019

In terms of section 86 of the Inland Revenue Act No. 24 of 2017, every withholding agent is required to submit following Annual Statements with Schedules for above year of assessment on or before **30th April 2019**.

1. Annual Statement of Employer (P.A.Y.E) - Y/A 2018/2019
2. Statement of Withholding Tax - Y/A 2018/2019

Please follow the instructions given below, prior to submitting Annual Statement;

I. Mode of submitting of Annual Statements

- Annual Statement of Employer (P.A.Y.E) - through e-filling / by post / by hand.
- Statement of Withholding Tax - by post / by hand.

Sample Annual Statement Formats and Guidelines are available at IRD Web Portal. Link: <http://www.ird.gov.lk/en/Downloads/SitePages/Forms>.

II. Mode of submitting of Schedules

- If the aggregate number of employees / withholdees are greater than 20;
 - o It is compulsory to submit your Schedules through e-service/to upload to the system.
 - o If e-service facility is not available to you, you can submit your Schedules (a soft copy) by yourself, making use of e-service facility available at **IRD Head Office, or at any IRD Regional Office**.
 - o If you are not familiar with the uploading procedure you may bring a soft copy of the relevant Schedules to IRD and get the assistance of IRD officers stationed at **IRD Head office, or at any IRD Regional Office**.
- If the aggregate number of **employees / withholdees are equal or less than 20**, you have an option to submit hard copies or soft copies of the Schedules.
- Schedule templates and updated Schedule verification tools are available at IRD Web Portal. Please note to use the latest verification tool.

Link: <http://www.ird.gov.lk/en/Downloads/SitePages/Schedules>.

Note:

- ★ In case where, there is no tax liability for the Y/A 2018/2019, you are required to furnish nil Annual Statement.
- ★ It is **COMPULSARY** to submit the schedules (if applicable) with the Annual Statement of Withholding Tax to treat the Annual Statement as a valid Annual Statement
- ★ Withholding agents includes Employers, Precedent Partner of Partnership and a Person required to withhold tax from a payment under this Act.

III. Method of payment

Please note that when you are making Payments for the month of March, you should use the paying in – slips already posted by the IRD and if paying-in-slips are not received, then contact Customer Supporting Unit at IRD.

Please note that due date for the final Withholding payment is due on

15.04.2019

(Please ensure to make payments on or before April 11, 2019 since April 12, 13, 14 and 15, 2019 falls on special Bank holidays, Saturday and Sunday.)

Indicate following **“Payment Tax Type Code”** and make payment to relevant banks.

Withholding Type	Payment Tax Type Code	Payable Bank
WHT on Dividend	04	Bank of Ceylon
WHT on Primary and Secondary Employment	03	Bank of Ceylon
WHT on Terminal Benefits	25	Bank of Ceylon
WHT on Partnership income	09	Bank of Ceylon
WHT on interest	43	Peoples Bank - (payment voucher number is compulsory)
WHT on other service or investment return	44	Peoples Bank - (payment voucher number is compulsory)
WHT paid by non-resident / behalf of non-resident	12	Bank of Ceylon

For any further clarification, please contact IRD Call Centre by Dialing 1944.

Inland Revenue Web Site - www.ird.gov.lk

PLEASE MAKE EARLY PAYMENTS AND FURNISH STATEMENTS ON OR BEFORE DUE DATE

Commissioner General of Inland Revenue



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