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உள்ளநாட்டு இறைவரித் திணைக்களம்
INLAND REVENUE DEPARTMENT

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September 25, 2023

Circular to Senior Citizens

SENIOR CITIZENS' QUARTERLY INCOME TAX REFUNDS FOR ADVANCE
INCOME TAX (AIT/WHT) DEDUCTED ON INTEREST

This Circular sets out the manner and the procedure of refund payments to senior citizens in terms of Section 150(2A) of the Inland Revenue Act, No. 24 of 2017 (IRA) as amended by the Inland Revenue (Amendment) Act, No. 4 of 2023.

1. Requirements to be fulfilled to claim a refund under this mechanism

(a) Applicant should be a

- Resident individual and
- Citizen in Sri Lanka who is 60 years old or above at any time during the year of assessment

(b) Refund claim for a quarter should not be more than Rs. 25,000/- subject to the condition that the total of the refund claims for a year of assessment should not exceed Rs. 60,000/-. The Quarters are as follows;

- 1st Quarter = 1st April to 30th June
- 2nd Quarter = 1st July to 30th September
- 3rd Quarter = 1st October to 31st December
- 4th Quarter = 1st January to 31st March (Next calendar Year)

(c) Applicant should not have any payable amounts (to make as quarterly instalment payments or as final Income Tax payment) for the relevant year of assessment.

(d) Considering the maximum refund amount permitted by the IRA for a quarter, **AIT deducted on interest by the withholding agents (banks and financial institutions) shall only be refunded under this mechanism.**

2. Senior Citizens who seek refunds are required to get registered with Inland Revenue Department (IRD) by obtaining Taxpayer Identification Number (TIN) prior to claiming the refund, unless the person has already got registered with IRD. TIN can be obtained Online, through IRD web portal e-Services (e-Services --> 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.

3. Duly filled “REGISTRATION FORM FOR SENIOR CITIZEN REFUNDS” (*Form No.RFN/WHT/01- E*) should be filled and submitted to the nearest IRD Regional Office or Metropolitan Office where the senior citizen’s permanent address is located. The Registration form should be submitted only one time. If any change to the information provided therein, such changes must be communicated immediately to the relevant IRD Regional or Metropolitan Office, by providing an amended form.

4. Refunds should be requested by the “APPLICATION FOR REFUND CLAIM – SENIOR CITIZEN” (*Form No.RFN/WHT/02- E*) issued by the Commissioner General. Duly filled Applications together with **originals** of withholding tax certificates should be submitted to the relevant IRD Regional Office or Metropolitan Office as follows;

1 st Quarter (01 st April to 30 th June)	= On or after 30 th July
2 nd Quarter (01 st July to 30 th September)	= On or after 30 th October
3 rd Quarter (01 st October to 31 st December)	= On or after 30 th January
4 th Quarter (01 st January to 31 st March)	= On or after 30 th April

5. “REGISTRATION FORM FOR SENIOR CITIZEN REFUNDS” (*Form No.RFN/WHT/01- E*) and “APPLICATION FOR REFUND CLAIM – SENIOR CITIZEN” (*Form No.RFN/WHT/02- E*) could be collected from the IRD Regional or Metropolitan Office or can be downloaded from the IRD web portal.

<http://www.ird.gov.lk/en/Downloads/SitePages/Forms.aspx?menuid=1603>

6. Only one APPLICATION FOR REFUND CLAIM should be submitted for a quarter. Applications relevant to respective quarters can also be submitted together on or after relevant due dates. However, all Quarterly Applications for refund claim should have been submitted prior to the date of June 30th after the end of year of assessment. Any claim submitted after that date should be requested through Income Tax Return for the Year of Assessment and this mechanism shall not be applicable for such cases.

7. Senior Citizens can get the copies of the forms to be submitted to the Department, or can get the required assistance in filling the forms by contacting the officers from nearest Inland Revenue Regional Office or Metropolitan Office where the senior citizens permanent address is located. If further assistance required for any matter in this regard, you may refer to Inland Revenue Web portal via www.ird.gov.lk or contact Inland Revenue Call Centre through 1944.

8. The payments of Refund claims are transferred only to the bank account in the name of the relevant senior citizen as declared in the Registration form. Therefore, bank account details in the form should be accurate. A certified copy of the front pages of the Pass Book or Bank

Statement which displays the details of the bank account of the senior citizen should be attached. Under any circumstances, refund payments are not made in cash or cheques or to any bank account which has not been declared in the registration form.

9. The payment of refund claim is subject to filing of Quarterly Statement of AIT and payment of AIT monthly to the Commissioner General of Inland Revenue by the relevant withholding Agent.
10. The refund claim will be processed once all required documents along with the "APPLICATION FOR REFUND CLAIM – SENIOR CITIZEN" is submitted to the relevant Regional Office /Metropolitan Office fulfilling the requirements set out in this circular.
11. All required information must be submitted through the specified forms and such information must be true and correct. Further, such information should be matched with the information provided by the Senior Citizen to the Revenue Administration Management Information System (RAMIS) of IRD. Therefore, it is advised to update the RAMIS, if required, before submission of "APPLICATION FOR REFUND CLAIM – SENIOR CITIZEN". Submission of false or misleading information and claiming undue refunds will result in a penalty imposition under section 181 of the Inland Revenue Act, No. 24 of 2017.



Upul Jayawardhana
Commissioner General of Inland Revenue (Acting)

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