



DEPARTMENT OF INLAND REVENUE

NATION BUILDING TAX (NBT)

Furnishing of Returns and Making Payments for the quarter ended 30.06.2009

Persons who are liable to pay Nation Building Tax (NBT) are reminded that the last date for furnishing returns and making payment of NBT for the quarter ended 30.06.2009, is

20.07.2009

Every person (individual, company, body of persons) or partnership who or which,

- (a) carries on the business of manufacture of any article (other than any excepted article);
or
- (b) carries on the business of providing any service (other than any excepted service)

are required to pay NBT on the liable turnover for the period,

- from 01.04.2009 to 30.04.2009 at 1% ; and
- from 01.05.2009 to 30.06.2009 at 3% .

Note:

- The following components do not form part of liable turnover.
 - the VAT component;
 - bad debts incurred (However, bad debts previously written off and recovered subsequently to be taken into account);
 - any excise duty paid under the Excise Duty (Special Provisions) Act No. 13 of 1989 in that quarter.
- Any article imported (other than excepted article) is liable to NBT at the point of customs on the value for VAT purposes at that point. If such article is sold subsequently without subjecting it to any manufacture, there will be no further NBT on the sale of such article.

- NBT payable for the quarter is the NBT on the gross liable turnover of the quarter, after deducting therefrom NBT paid on import or purchase of any article exclusively used for the business of manufacture of any article liable to NBT.
- The NBT paid as the 1st and 2nd instalments are deductible from the total NBT payable.

Payment can be made to any of following branches of Bank of Ceylon.

COLOMBO BRANCHES

01. Bambalapitiya Branch
02. Battaramulla Branch
03. Biyagama Branch
04. Borella Branch
05. Central Market Branch, Pettah
06. City Branch
07. Corporate Branch
08. Dehiwala Branch
09. Homagama Branch
10. Ja-Ela Branch
11. Jawatta Branch
12. Kaduwela Branch
13. Kollupitiya Branch
14. Maharagama Branch
15. Negombo Branch
16. Nugegoda Branch
17. Panadura Branch
18. Tax Collection Branch, Park Street
19. Ratmalana Branch
20. Torrington Branch
21. Union Place Branch
22. Wellawatta Branch

OUTSTATION BRANCHES

01. Ampara Branch
02. Anuradhapura Branch
03. Badulla Branch
04. Deniyaya Branch
05. Galle Branch
06. Gampaha Branch
07. Jaffna Branch
08. Kalutara Branch
09. Kandy Branch
10. Kegalle Branch
11. Kurunegala Branch
12. Matale Branch
13. Matara Branch
14. Nuwara Eliya Branch
15. Polonnaruwa Branch
16. Puttalam Branch
17. Ratnapura Branch
18. Tissamaharama Branch
19. Trincomalee Branch

For any further clarification please contact:

Secretariat Branch Tel : 060 – 2009262, 060-2009248, 060 – 2009238, 060 - 2009246
 NBT Branch Tel : 060 – 2009270, 060-2009245, 060 – 2009304, 060 - 2009300
 Taxpayer Service Unit Tel: 060 – 2009011, 060-2009040, 060 – 2009018

PLEASE MAKE PAYMENTS IN TIME

Commissioner General of Inland Revenue



TAXES – FOR A BETTER FUTURE