



DEPARTMENT OF INLAND REVENUE

NATION BUILDING TAX (NBT)

Payment for the month of July 2009

Persons who are liable to pay Nation Building Tax (NBT) are reminded that the last date for payment of 1st monthly instalment of NBT for the quarter ended 30.09.2009, is

20.08.2009

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 at **3% on the liable turnover.**

However, the NBT rate applicable to turnover from the sale of rice manufactured from locally procured paddy is reduced to 1.5% effective from 01.07.2009, pending formal amendments being made to the Nation Building Tax Act No. 9 of 2009.

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.

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

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. Avissawella Branch
04. Badulla Branch
05. Deniyaya Branch
06. Galle Branch
07. Gampaha Branch
08. Gampola Branch
09. Jaffna Branch
10. Kalutara Branch
11. Kandy Branch
12. Kegalle Branch
13. Kurunegala Branch
14. Mannar Branch
15. Matale Branch
16. Matara Branch
17. Mullaitivu Branch
18. Nawalapitiya Branch
19. Nuwara Eliya Branch
20. Polonnaruwa Branch
21. Puttalam Branch
22. Ratnapura Branch
23. Tissamaharamaya Branch
24. Trincomalee Branch
25. Vavuniya Branch

Please write your TIN (Number) on the reverse of the cheque.

For any further clarification, please contact;

Secretariat - Tel. Nos: 060-2009262, 060-2009248
NBT Branch - Tel. Nos: 060-2009270, 060-2009245, 060-2009304

PLEASE MAKE PAYMENTS IN TIME

Commissioner General of Inland Revenue



TAXES – FOR A BETTER FUTURE