



DEPARTMENT OF INLAND REVENUE

NOTICE TO INCOME TAXPAYERS

RETURNS

Under the respective provisions of the Inland Revenue Act No. 10 of 2006, as amended by the Inland Revenue (Amendment) Act No. 19 of 2009, **the period** after the end of a year of assessment,

- within which the **return of income** for that year of assessment is required to be furnished; and
- after which an assessment for that year of assessment cannot be made (under normal circumstances)

is getting **extended** as follows, if the respective period (under the previous provisions) ends on or after 01.04.2009.

- (1) The last date for furnishing income tax return for the year of assessment **2008/09** is **“November 30, 2009”**
(Return forms will be issued in September 2009)

[Section 106 (1), (2)]

- (2) The **date after** which an assessment cannot be made (where there is no fraud, evasion or willful default has been committed, or except under specified situations) -

- (a) for the year of assessment **2006/07** is –

31.03.2011, if the return has not been furnished on or before **November 30, 2007**.

- (b) for the year of assessment **2007/08** is –

- (i) **31.03.2010**, if the return has been furnished on or before **November 30, 2008**.

- (ii) **31.03.2012**, if the return has not been furnished on or before **November 30, 2008**.

- (c) for the year of assessment **2008/09** is –

- (i) **31.03.2011**, if the return is furnished on or before **November 30, 2009**.

- (ii) **31.03.2013**, if the return is not furnished on or before **November 30, 2009**.

[Section 163(5)]

For any further clarification, please contact:

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Commissioner General of Inland Revenue



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