



DEPARTMENT OF INLAND REVENUE

Notice to persons who are required to deduct and remit the Withholding Tax

Withholding tax is required to be deducted in terms of Sections 153, 155 and 160 of the Inland Revenue Act No. 10 of 2006 on,

1. Payment for obtaining any service (other than on employment),
2. Payment of a commission, brokerage or similar payment,
3. Payment for supply of any article in the nature of revenue or capital through tender or quotation,
4. Payment of royalties, annuities, management fees or rents in respect of buildings

and the tax so deducted should be remitted to the Account in favour of the Commissioner General of Inland Revenue on or before the 15th of the month immediately succeeding the said month.

Section 154, 156 and 161 of the Inland Revenue Act read with Section 142(1) therein states that it is the responsibility of the Officers who approve the payments and make the payments to withhold tax as above and remit to the Department.

Tax deducted (including any such tax already deducted and retained) should be,

- credited to the Account No. 014100110110428 of Commissioner General of Inland Revenue, People's Bank, Union Place Branch, or
- forwarded by cheques written in favour of Commissioner General to the Withholding Tax (Specified Fees) Branch of the Department of Inland Revenue, 01st Floor, Sir Chittampalam A. Gardiner Mawatha, Colombo 02 without any delay.

Further, please note that any individual, company, Government Institution or body of persons who or which is required but not registering under sections 151, 156(3) and 161(2) of the Inland Revenue Act No. 10 of 2006 or not furnishing any return required to be furnished under any of the aforementioned sections (monthly schedule and paying – in slips) will be liable to a penalty not exceeding Rs. 50,000/- imposed by the Commissioner General.

For any further clarifications, please contact:

Withholding Tax Branch - Telephone: 011-3009020, 011-3009449, 011-3009459
Taxpayer Service Unit - Telephone: 011-3009027, 011-3009040, 011-3009018
Secretariat - Telephone : 011-3009262, 011-3009248, 011-3009307

COMMISSIONER GENERAL OF INLAND REVENUE



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