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உள்ளநாட்டு இறைவரித் திணைக்களம்
INLAND REVENUE DEPARTMENT

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செயலகம்
14 வது மாடி
உள்ளநாட்டு இறைவரித் திணைக்களம்
சேர் சிற்றம்பலம் ஏ காடினர் மாவத்தை
த.பெ.இல. 515, கொழும்பு - 2, இலங்கை

Secretariat
14th Floor
Inland Revenue Building
Sir Chittampalam A Gardiner Mawatha
P.O. 515, Colombo 2 - Sri Lanka

ෆැක්ස්
பக்ஸ்
Fax } 011 - 2338574/ 2338659/ 2338635/
2338570/ 2338543

දුරකථන
தொலைபேசி
Telephone } 011 - 2135300/ 2135410/ 2135412 /
2135413

E-Mail – secretariat@ird.gov.lk
Web: www.ird.gov.lk

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September 17, 2021

**GUIDELINES ON THE MANNER OF PAYMENT AND FILING THE
DECLARATION, FOR A PERSON WHO PAYS TAX ON VOLUNTARY
DISCLOSURE SEEKING IMMUNITY UNDER SECTION 6 OF THE FINANCE
ACT, NO 18 OF 2021**

In terms of Subsection (2) of Section 5 of Finance Act, No 18 of 2021 (hereinafter referred to as the “Finance Act”), following guidelines are issued on specifying the manner of payment of Tax on Voluntary Disclosure and for the filing of declaration, by a person who pays Tax on Voluntary Disclosure seeking immunity under Section 6 of the Finance Act (hereinafter referred to as “declarant”). Such person is also **advised to refer to the Explanatory Note for Tax on Voluntary Disclosure** issued under the reference No. SEC/2021/07 on September 17, 2021, for further information.

1. PAYMENT OF TAX

- (a) A declarant, who already **has a Taxpayer Identification Number (TIN)** issued by the Inland Revenue Department (IRD), can use the same TIN for payment of Tax on Voluntary Disclosure.
- (b) A declarant who **has not previously obtained a TIN** shall obtain a TIN from the IRD to make the payment of Tax on Voluntary Disclosure.

TIN could be obtained using either of following methods:

- (i) By applying via e-Service through IRD web portal
[e-Services / Access to e-Services /Taxpayer Registration](#)
- (ii) By submitting a duly filled “Application Form for Taxpayer Registration” to the Primary Registration Unit of the IRD Head Office located at Sir Chittampalam A. Gardiner Mawatha, Colombo 02, or to any Metropolitan or Regional office of the IRD.

The Application Form could be either downloaded from the IRD web portal via: [Downloads/Forms and Returns/Taxpayer Registration](#) or obtained from the above said offices.

In the Application Form:

- If the declarant wishes to declare source, he may choose relevant source accordingly and otherwise, he may choose the option “Other”.
- Individual declarants are not required to register for “tax type registration” (income tax or other taxes) unless the declarants are liable to register for such tax types under such tax Acts (Section 102 of Inland Revenue Act, No. 24 of 2017 or Section 10 of Value Added Tax Act, No. 14 of 2002).

(c) Declarants are advised to pay the Tax on Voluntary Disclosure in the following manner;

- (i) The declarant can use the formal tax paying-in-slip of the IRD to pay the tax. Paying-in-slips could be collected from any branch of the Bank of Ceylon or from the Customer Supporting and Promotion Unit of the IRD Head Office, any Metropolitan or Regional Office of the IRD.
- (ii) For the payment of Tax, the payment slip shall be filled as follows:-
 - Tax type code - **28**
 - Payment period code - **22000**
 - Payment category - **S**
 - Payment voucher code - not required to fill
 - Fill other details of the paying in slip
- (iii) Pay the tax to the Bank of Ceylon Branch located at IRD Head Office or to any other branch available islandwide.
- (iv) When paying the Tax for amounts to be declared in a currency other than Sri Lankan Rupees, the Tax shall be paid at the rate of one per *centum* of the equivalent amount in Sri Lankan Rupees calculated according to the exchange rate on the date of the payment of Tax.
- (v) Amount payable as Tax shall be calculated at the rate of one per *centum* of the total amount /market value declared under the table of the paragraph 2 of the Declaration form.

2. FILING OF DECLARATION

- (a) The Declaration shall be made in the relevant specified form which could be downloaded from the IRD web portal via: [Downloads/Forms and Returns/Tax on Voluntary Disclosure \(TVD\)](#). TIN should be mentioned as the payment reference number in paragraph 4 of the Declaration.
- (b) Declarants are required to attach following documents to the duly filled Declaration form.
 - Photostat copy of paying-in slip
 - Certified copy of National Identity Card/Passport

- If the declarant intends to collect the acceptance of the declaration issued under Subsection (3) (b) or rejection of declaration under Subsection (3)(c) of the Section 5 of the Finance Act by registered post to another address which was not mentioned in the declaration, a request letter with such details.
- Authentic documents to prove the ownership, date of acquisition and cost or market value of the asset declared in the declaration (e.g.: copies of documents such as deeds, bills or invoices, deposit certificates, share certificates, confirmations issued by the relevant banks, financial or other institutions, confirmations issued by the relevant debtor, confirmations of auditor (approved by the Commissioner General for Income tax purposes), valuations for insurance purposes, valuation reports issued by a qualified valuer, valuation reports issued by the Government Institutions or independent bodies).

(c) Duly filled Declaration with attachments shall be addressed to the Commissioner General and forwarded to the Commissioner, Tax Policy and Legislation Unit, 14th Floor, Inland Revenue Department, Sir Chittampalam A Gardiner Mawatha, Colombo-02 as reachable on or before March 31, 2022, by registered post or delivery by hand in a sealed envelope.



H. M. W. C. Bandara
Commissioner General of Inland Revenue

H. M. W. C. Bandara
 Commissioner General
 Inland Revenue Department
 Sir Chittampalam A. Gardiner Mw
 Colombo 02

Copies to

1. Secretary to the Ministry of Finance
2. Attorney General, Attorney General's Department
3. Auditor General, Auditor General's Department