

**INSTRUCTIONS TO COMPLETE THE ANNUAL STATEMENT OF EMPLOYER AND SCHEDULES -  
ADVANCE PERSONAL INCOME TAX (APIT)  
YEAR OF ASSESSMENT 2023 / 2024**

The Annual Statement of Employer - APIT (APIT Annual Statement) entails **three Schedules** namely **Schedule 01, Schedule 02** and **Schedule 03** for the Year of Assessment 2023/2024. These Schedules should be completed and submitted along with the APIT Annual Statement, electronically through the Inland Revenue web portal ([www.ird.gov.lk](http://www.ird.gov.lk)).

**GUIDE TO SUBMIT THE “ANNUAL STATEMENT OF EMPLOYER-APIT” AND SCHEDULES**

**1. General Instructions to submit APIT Annual Statement**

You are required to take note of the followings;

- a. New Schedule templates and updated schedule verification tool are available at the IR Web Portal (Make sure to use correct schedule formats. Specified formats are **Schedule 01, Schedule 02 and Schedule 03.**)  
To download verification tool: IR Web Portal → Download → Tools → Schedule File Verifier Tool
- b. **e-filing link is available from 01<sup>st</sup> April 2024.** To avoid unnecessary technological issues, you are advised to submit early, without waiting until last moment of the due date.
- c. You are strictly advised to submit **one single** APIT Annual Statement for all categories of employees and all branches of your institution.
- d. Please verify the monthly tax payments before filing the APIT Annual Statement and Schedules while filing the Annual Statement via e-service.
- e. In terms of Section 113 (1B) of the Inland Revenue Act, No. 24 of 2017 (IRA), as amended by the Inland Revenue (Amendment) Act No. 04 of 2023, with effect from April 1, 2023, e-filing of APIT Annual Statement (file tax Returns electronically ) is **mandatory for all employers.**

Therefore, **no employers are entitled to furnish their APIT Annual Statements in writing** by using the printed specified forms for the year of assessment 2023/2024 and onwards.

- f. If you come across any difficulties relating to;
  - **System Failure:**  
Please contact IRD Call Center by dialing 1944 and get assistance or keeping a voice record and get a ticket number.
  - **Uploading Trouble and Issues relating to Schedule Verification :**  
Please contact Central Document Management Unit (CDMU) by dialing 011-2134125, 011-2134133 or 011-2134134.

**2. Method of e-filing**

**Submit Schedules for APIT by considering followings;**

- a. It is compulsory that you submit your **Schedules using soft copy through e-service** (You may please refer to the Guide).
- b. If you are not familiar with the uploading procedure, you may bring a soft copy of the relevant Schedules to the Head office and get the assistance of IRD officers stationed at the "**Nanasala**", or at **any Regional office of the IRD.**

To download softcopies of Schedules 01, 02 and 03;

IRD Web Portal → Downloads → Schedules → Other Taxes → Pay-As-You-Earn (PAYE) / Advance Personal Income Tax (APIT)

## GUIDE TO FILL ANNUAL STATEMENT OF EMPLOYER – APIT AND SCHEDULES

### ❖ APIT ANNUAL STATEMENT – YEAR OF ASSESSMENT (Y/A) 2023/2024

#### 1. PART I

##### Number of Employees

- Enter the number of employees in the **Cage “A”** whose tax have not been deducted under APIT scheme;
  - Employees who are considered to be on Primary Employment & Secondary Employment and from whom no tax have been deducted under APIT scheme during the year of assessment 2023/2024 should be included in **Cage “A” (Employees - Tax not deducted) ((Information relates with the Schedule 03).**
- Enter the number of employees whose tax have been deducted under Primary Employment and come under each range of gross remuneration during the Y/A 2023/2024, in Cages **“i” to “vii”**. **(Information relates with the Schedule 01).**
- Enter the number of employees who are considered to be on Secondary Employment, in **Cage “C”**. **(Information relates with the Schedule 01).**
- Enter the number of employees, whose employment have been terminated during the Y/A 2023/2024 on both Primary and Secondary Employment, in **Cage “E” (Information relates with the Schedule 02).**

##### Total Gross Remuneration LKR

Enter the total of gross remuneration earned by **each category** of employees.

##### Tax Deductions LKR

Enter the APIT deductions made under **each category** of employees.

#### 2. PART II

##### (a) Exempt / Excluded Remuneration LKR

Enter the **aggregate of excluded /exempted remuneration paid** in terms of the Inland Revenue Act, No. 24 of 2017, to employees whose tax have been deducted under APIT during each month of the Y/A 2023/2024 in Column **“A”**. **(Information relates with the Schedule 01).**

##### (b) Total Gross Remuneration liable for APIT and Tax Deducted LKR

Enter the **aggregate of remuneration paid** to employees, whose tax have been deducted under APIT, in Column **“B”**. Enter the **aggregate of such tax deductions** made in each month in Column **“C”**. **(Information relates with the Schedule 01)**

##### (c) Payments Made (Excluding Penalty & Interest) LKR

**PLEASE SPECIALLY NOTE** to enter the amount of tax remitted (excluding penalty and interest) to the Inland Revenue Department in each month in Column **“D”**. Please enter cents value clearly.

##### (d) Total Terminal Benefits and Tax Deducted LKR

Enter the total terminal benefits paid to employees in each month during the year of assessment in Column **“E”**. Enter the aggregate of such tax deductions on terminal benefits made in each month in Column **“F”**. **(Information relates with the Schedule 02)**

##### (e) Payments Made (Excluding Penalty & Interest) LKR

Enter the amount of tax deducted from terminal benefits and remitted to the Inland Revenue Department during each month in Column **“G”**. Please enter cents value clearly.

### 3. PART III: DECLARATION

Mark whether the APIT Annual Statement or part of the APIT Annual Statement is prepared by an Approved Accountant or any other person for a payment in the cages of 'YES' or 'NO'.

#### **PART (A): DETAILS OF APPROVED ACCOUNTANT/ ANY OTHER PERSON**

Where the statement or part of the statement is prepared by an approved accountant, or any other person for a payment other than a full time employee of the taxpayer, fill PART (A) and attach the certificate/s issued by such person.

#### **PART (B): DECLARATION OF THE EMPLOYER**

In terms of Section 126(4) of the IRA, a taxpayer or taxpayer's duly authorized agent, shall sign the APIT Annual Statement, attesting to its accuracy and completeness. Therefore, Managing Director/ Head of the Department/ President or Active Partner/ Director of Finance/ Director/ Secretary/ Trustee/ Accountant/ Administration Officer/ Principal Officer/ Duly Authorized Agent shall sign (and date) the APIT Annual Statement indicating his/her name and designation.

#### ❖ **APIT SCHEDULES**

##### **1. Schedule 01 - Remuneration other than Once-and-for-all Payments (Terminal Benefits) from 01.04.2023 to 31.03.2024**

This is the document for employees' information, whose **tax were deducted** under APIT scheme from their gross remuneration under primary or secondary employment.

Enter information and figures related to each employee, **including non-residents**, (other than Once-and-for-all payments) extracted from APIT Pay Sheet in respective cages in "Schedule 01".

##### **2. Schedule 02 - Once-and-for-all Payments (Terminal Benefits) from 01.04.2023 to 31.03.2024**

This is the document for employees' information, with regard to Once-and-for-all payments.

Enter information and figures related to **all employees who have been terminated or ceased** their employment during the year of assessment. But, do not enter the information of employees whose tax liability on Once-and-for-all payments have not been finalized within 90 days from the date of retention.

Please note that information related to Once-and-for-all payments ("Terminal Benefits") only should be entered in the "Schedule 02".

##### **3. Schedule 03 – List of Employees whose APIT have not been deducted due to being less than the threshold (monthly Gross Remuneration less than Rs. 100,000 or yearly Gross Remuneration less than Rs. 1,200,000) from 01.04.2023 to 31.03.2024**

This is the document for employees' information on tax not deducted.

Enter the information and figures related to all employees whose APIT have not been deducted due to being less than the threshold (with monthly Gross Remuneration less than Rs.100,000 or yearly Gross Remuneration less than Rs. 1,200,000), during the Y/A 2023/2024. (Please refer to Cage "A" of APIT Annual Statement PART I.)

Please note that, any employee who has already got registration with the IRD and obtained a Taxpayer Identification Number (TIN), enter that TIN in Column "N" of the **Schedule 03**.

- ❖ Pay your attention to match the figures among the PART I, PART II, Schedule 01, Schedule 02 and Schedule 03 as set out in the table below;

	<b>PART I</b>	<b>PART II</b>	<b>Schedule 01</b>	<b>Schedule 02</b>	<b>Schedule 03</b>
<b>Total Gross Remuneration</b>	Cage 'A'				Cage 'H' - 'Total Gross Remuneration under primary and Secondary Employment
<b>Total Gross Remuneration</b>	Cage 'B' + Cage 'C'	Total of column 'B'			
<b>Tax Deductions</b>	Cage 'B' + Cage 'C'	Total of column 'C'			
<b>Total Gross Remuneration</b>	Cage 'E'	Total of column 'E'			
<b>Tax Deductions</b>	Cage 'E'	Total of column 'F'			
<b>Total Gross Remuneration</b>	Cage 'B' + Cage 'C'		Total of column 'H'		
<b>Tax Deductions</b>	Cage 'B'		Total of column 'J'		
<b>Tax Deductions</b>	Cage 'C'		Total of column 'K'		
<b>Total Gross Remuneration</b>	Cage 'E'			Total of column 'I'	
<b>Tax Deductions</b>	Cage 'E'			Total of column 'M'	
<b>Number of Employees</b>	Cage 'A'				Total No. of Employees under primary and Secondary Employment
<b>Number of Employees</b>	Cage 'B' + Cage 'C'		Total No. of Employees		
<b>Number of Employees</b>	Cage 'E'			Total No. of Employees	
<b>Exempt/ Excluded Remuneration</b>		Total of column 'A'	Total of column 'I'		