



INLAND REVENUE DEPARTMENT

Notice to the Taxpayers

Amendment to Social Security Contribution Levy Act, No. 25 of 2022

Social Security Contribution Levy (Amendment) Act, No. 15 of 2024 has been certified on March 20, 2024 and important change made from such amendment Act to the Social Security Contribution Levy Act, No. 25 of 2022 (SSCL Act) is as follows.

Registration Threshold

Registration for Social Security Contribution Levy (SSCL) for a person whose turnover exceeds Rs.15 million for a quarter or Rs.60 million for a period of consecutive four quarters is applicable commencing from January 01, 2024, and accordingly those person who are not already registered are required to be register not later than fifteen days from the date on which date of operation the (Amendment) Act on March 20, 2024 (not later than April 04, 2024)

Commissioner General of Inland Revenue

