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உள்ளாட்சு இறைவரித் திணைக்களம்  
Inland Revenue Department

ANNUAL STATEMENT OF EMPLOYER  
(ADVANCE PERSONAL INCOME TAX - APIT)  
YEAR OF ASSESSMENT 2023/2024

**e-Service is open**

FOR  
FILING APIT ANNUAL STATEMENT AND SCHEDULES

**On or before April 30, 2024**

**It is mandatory to submit electronically.**

- ✚ A Taxpayer should have a Personal Identification Number (PIN) for e-filing. If a taxpayer does not have a PIN, he/she is advised to obtain a PIN
  - Through e- services or  
[www.ird.gov.lk](http://www.ird.gov.lk) → Access to e-services → PIN Request
  - From Primary Registration Unit at IRD Head office (2<sup>nd</sup> Floor) or any Metropolitan/Regional Office
- ✚ Before filing the Annual Statement refer the following instructions & guidelines.
  - [Instructions to Complete the Annual Statement of Employer and Schedules](#)
  - [Guideline for submitting APIT statement through e-service](#)
  - [Guideline for preparing APIT Schedules](#)

[www.ird.gov.lk](http://www.ird.gov.lk) → Downloads → Forms & Returns → Returns → Other Tax Returns  
→ Pay As You Earn (PAYE) / Advance Personal Income Tax (APIT)
- ✚ *Penalties are imposed on any employer who has not submitted the APIT Annual Statement or submitted an incorrect APIT Annual Statement.*

**Making tax payments for the month of March 2024, on or before April 15, 2024**

Tax Type	Tax Type Code	Period Code	Payment Category
Advance Personal Income Tax (APIT)	03	24030	S

**Do not wait until receiving Paying-in-Slips**

- ✚ Pay the due Taxes through Online Tax Payment Platform (OTPP).  
For further information - visit [www.ird.gov.lk](http://www.ird.gov.lk) to refer the '[Tax Payments – Online Tax Payment Platform \(OTPP\)](#)'
- ✚ In addition, payments for APIT should be made at any branch of Bank of Ceylon.
- ✚ DIN (number) should be obtained through <https://eservices.ird.gov.lk/Payment/PayingInSlip/Index>
  - Please be informed that the penalty and the interest imposed for non-payment or late payment of taxes will not be waived off or reduced.

Commissioner General of Inland Revenue



**TAXES - FOR A BETTER FUTURE**

Visit : [www.ird.gov.lk](http://www.ird.gov.lk) <https://www.facebook.com/irdcolsl>

