



INLAND REVENUE DEPARTMENT

VALUE ADDED TAX (VAT)

Payments and furnishing Returns for the month of May 2017

Payments	
<ul style="list-style-type: none"> ❖ The last date for payment of VAT payable by any person or partnership supplying goods manufactured by such person or partnership in Sri Lanka 	20.06.2017
<ul style="list-style-type: none"> ❖ The last date for payment of VAT payable by other persons or partnerships (Other than those referred to in above or suppliers of Financial Services so far as VAT payable is on such Financial Services) for the period from 16th to 31th May 2017 <p>(Payment for the period from 1st to 15th of June 2017 should be made on or before 30.06.2017)</p>	15.06.2017
<ul style="list-style-type: none"> ❖ The last date for payment of - <ul style="list-style-type: none"> - Fifth monthly installment of VAT on Financial Services, for the six months ending 30.06.2017, payable by the providers of Financial Services whose annual accounts are made up for the period ending December 31, 2017; or - Second monthly installment of VAT on Financial Services, for the six months ending 30.09.2017 payable by the providers of Financial Services whose annual accounts are made up for the period ending March 31, 2018 	20.06.2017
Returns	
<p>The last date for furnishing VAT Return by taxpayers who file monthly Returns</p> <p>e-Filing facilities are available for Return filing at IRD web Portal under e-Services. (www.ird.gov.lk)</p>	30.06.2017

Note :

- The deduction of input tax in relation to any relevant Tax Invoice or Customs Declaration may be made (subject to the provisions of the VAT Act) from the output VAT. This deduction is, however, restricted to 100% of output VAT.

Please be informed that the penalty imposed on non-payment of VAT on or before due dates will not be waived or reduced unless proved to the satisfaction of the Commissioner General that such failure is due to any special circumstances and the waiver or reduction of penalty would be just and equitable.

Payments can be made to any branch of the Bank of Ceylon.

Please write your TIN and Taxable period on the reverse of the cheque.

Please note that when you are making VAT payments, you should use the **new paying in slips** and indicate following payment codes relevant to the respective period.

Periods		Due date	Payment Code
16/05/2017	31/05/2017	15/06/2017	17222
1/05/2017	31/05/2017	20/06/2017	17220
1/06/2017	15/06/2017	30/06/2017	17231

For any further clarification, please contact IRD Call Centre by Dialing 1944.

Inland Revenue Web Portal : www.ird.gov.lk

PLEASE MAKE PAYMENTS IN TIME

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE