



INLAND REVENUE DEPARTMENT

VALUE ADDED TAX (VAT)

Making Payments and Furnishing Returns for the month of December 2018

	Due Dates
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	20.01.2019
<ul style="list-style-type: none">❖ The last date for payment of VAT on Financial Services for the month of December 2018 (Please ensure to made the payment on or before January 18, 2019 since January 19th & 20th, 2019 falls on Saturday & Sunday)	
<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)	15.01.2019
<ul style="list-style-type: none">➤ for the period from 16th to 31st December 2018 (Please ensure to made the payment on or before January 14, 2019 since January 15, 2019 falls on Public Holiday)	31.01.2019
<ul style="list-style-type: none">➤ Payment for the period from 1st to 15th of January 2019	
Returns	
<ul style="list-style-type: none">❖ The last date for furnishing VAT Return by taxpayers who file monthly & quarterly Returns	31.01.2019
e-Filing facilities are available for Return filing at IRD web Portal under e-Services. (www.ird.gov.lk)	

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.

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
16/12/2018	31/12/2018	15/01/2019	18432
1/12/2018	31/12/2018	20/01/2019	18430
1/01/2019	15/01/2019	31/01/2019	19111

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