



## INLAND REVENUE DEPARTMENT

### VALUE ADDED TAX (VAT)

**Making payments and furnishing Returns for the month of September 2015**  
**Making final payment and furnishing Returns for the quarter and the six months ended September 30, 2015**

<b>Payments</b>	
❖ The last date for payment of VAT payable by any person or partnership supplying goods manufactured by such person or partnership in Sri Lanka	20.10.2015
❖ 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 16 <sup>th</sup> to 30 <sup>th</sup> September 2015	15.10.2015
(Payment for the period from 1 <sup>st</sup> to 15 <sup>th</sup> October 2015 should be made on or before 31.10.2015)	
(Since October 31, 2015 falls on Saturday, please make sure to make payments by October 30, 2015)	
❖ The last date for payment of -	
- <b>Third monthly installment</b> of VAT on Financial Services, for the six months ended 31.12.2015, payable by the providers of Financial Services whose annual accounts are made up for the period ending December 31, 2015; or	20.10.2015
- <b>Final monthly installment</b> of VAT on Financial Services, for the six months ended 30.09.2015 payable by the providers of Financial Services whose annual accounts are made up for the period ending March 31, 2016	
<b>Returns</b>	
The last date for furnishing VAT Return by taxpayers who file monthly, quarterly or half yearly Returns (Since October 31, 2015 falls on Saturday, please make sure to furnish the Return by October 30, 2015)	31.10.2015

**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.**

**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.**

For any further clarification, please contact :

VAT Unit - Tel: 011-2134201, 011-2134202, 011-2134203, 011-2134204  
 Bank & Financial Services Unit - Tel: 011-2134402, 011-2134404, 011-2134406  
 Taxpayer Service Unit (TPSU) - Tel: 011-2134170, 011-2134171, 011-2328702, 011-2134172  
 Secretariat - Tel: 011-2135412, 011-2135413, 011-2135411

Inland Revenue Web Site : [www.ird.gov.lk](http://www.ird.gov.lk)

**PLEASE MAKE PAYMENTS IN TIME**

**Commissioner General of Inland Revenue**



# TAXES - FOR A BETTER FUTURE