



DEPARTMENT OF INLAND REVENUE

ECONOMIC SERVICE CHARGE (ESC)

Making Payments for the quarter ended 30.09.2015 (15162)

Taxpayers liable for Economic Service Charge (ESC) are hereby reminded that the last date for making payment of ESC for the quarter ended 30.09.2015 is -

20th October 2015

- ❖ ESC is payable on the turnover for every quarter of the Year of Assessment (Y/A) 2015/16, by any person or partnership who or any partner of which has no taxable income from trade, business, profession or vocation for the Y/A 2014/15.
- ❖ Further, if any part of the profits is exempt from income tax for the Y/A 2015/16, then ESC is payable for every quarter of 2015/16 on that part of turnover, the profits from which are exempt, even if such person or partner of partnership has a taxable income in the Y/A 2014/15.
- ❖ The limit of relevant turnover for the liability of ESC for any quarter is Rs. 50 Million.
- ❖ ESC is payable at the rate of 0.25% and maximum sum payable for a quarter is Rs. 30 Million.

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

[Before making the payment, please ensure that the TIN and Quarter (Tax Period) have been indicated correctly.]

If you need any assistance with regard to payments, please contact the Commissioner of the nearest Inland Revenue Regional Office.

For further clarification, please contact :

DPRAU	- Tel: 011-2134751, 011-2134753, 011-2134754, 011-2134755
Taxpayer Service Unit(TPSU)	- Tel: 011-2134171, 011-2134170, 011-2328702, 011-2134172
Secretariat	- Tel: 011-2135412, 011-2135411, 011-2135413

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

PLEASE MAKE PAYMENTS IN TIME.

Commissioner General of Inland Revenue



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