



INLAND REVENUE DEPARTMENT

Notice to the Taxpayers

Notice on Filing of Country by Country Report (CbCR) of the MNE Group

- ❖ As per the paragraph (e) of Regulation 6 of the Extra Ordinary Gazette Number 2217/7 dated 02.03.2021, MNE Group whose total consolidated group revenue is not less than **Euro 750 Million** or its equivalent in Sri Lanka Rupees is required to file the CbCR notification on or before December 31, 2021, for the Fiscal Year begins on or after January 01, 2021.
- ❖ The format of the notification required for the purpose of the CbCR is uploaded herewith. The ultimate parent company or its surrogate parent entity may furnish along with this Notification the list of its constituent entities of the MNE group - instead of each constituent entity furnishing the Notification - with the details on the following format.

• The Parent Entity/ Surrogate Parent Entity			
Name:			
TIN:			
• Constituent Entity Details:			
Serial No.	Taxpayer Identification Number	Name of the Entity	Status of Tax Residency in Sri Lanka

Notification should be submitted:

1. By e-mail to: itp@ird.gov.lk or
2. By Post to:

The Commissioner
Secretariat Branch
Department of Inland Revenue
Chittampalam A Gardiner Mawatha
Colombo 02.

Commissioner General of Inland Revenue