



INLAND REVENUE DEPARTMENT

VALUE ADDED TAX (VAT)

Payments and furnishing Returns for the month of January 2016

Payments	
❖ The last date for payment of VAT payable by any person or partnership supplying goods manufactured by such person or partnership in Sri Lanka	20.02.2016
❖ 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 th to 31 st January 2016 (Payment for the period from 1 st to 15 th of February 2016 should be made on or before 29.02.2016)	15.02.2016
❖ The last date for payment of -	
- First monthly installment of VAT on Financial Services, for the six months ended 30.06.2016, payable by the providers of Financial Services whose annual accounts are made up for the period ending December 31, 2016; or	
- Fourth monthly installment of VAT on Financial Services, for the six months ended 31.03.2016 payable by the providers of Financial Services whose annual accounts are made up for the period ending March 31, 2016	20.02.2016
(Since February 20, 2016 falls on a Saturday, please make sure to make payments by February 19, 2016)	
Returns	
The last date for furnishing VAT Return by taxpayers who file monthly Returns	29.02.2016

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.

For any further clarification, please contact :

VAT Unit - Tel: 011-2134133, 011-2134202, 011-2134203, 011-2134204
 Bank & Financial Services Unit - Tel: 011-2338957, 011-2134404, 011-2134414
 Taxpayer Service Unit (TPSU) - Tel: 011-2134170, 011-2134174, 011-2328702, 011-2134053
 Secretariat - Tel: 011-2135412, 011-2135413, 011-2135411

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

PLEASE MAKE PAYMENTS IN TIME

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE