



# දේශීය ආදායම් දෙපාර්තමේන්තුව

உள்ளாட்டு இறைவரித் திணைக்களம்

DEPARTMENT OF INLAND REVENUE

ලේකම් අංශය  
14 වන මහල

செயலகம்  
14 வது மாடி

Secretariat  
14<sup>th</sup> Floor

දේශීය ආදායම් ගොඩනැගිල්ල  
ශ්‍රීමත් වික්‍රමපාලම් ඒ ගාඩිනර් මාවත  
කු.පෙ. 515, කොළඹ 2- ශ්‍රී ලංකාව

உள்ளாட்டு இறைவரித் கட்டிடம்  
சேர் சிற்றம்பலம் ஏ காடினர் மாவத்தை  
த.பெ.இல. 515, கொழும்பு -2, இலங்கை

Inland Revenue Building  
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Circular No: SEC/Stamp Duty / 2015/ 03

21<sup>st</sup> April, 2015

To:

Secretary to the President, Secretary to the Prime Minister,  
Secretary to the Cabinet of Ministers, Secretary General of the Parliament,  
Secretaries of the Line Ministries,

Chief Secretaries of Provincial Councils and Secretaries of the Provincial Ministries

Heads of the Government Departments and Security forces,

District Secretaries, Divisional Secretaries,

Chief Executive Officers of Local Authorities (Municipal Councils, Urban Councils and Pradeshiya Sabha)

Chief Executive Officers of the Statutory Institutions, (Authorities, Boards, Commissions, Corporations, State Banks, Universities and other Statutory Institutions)

**Instructions and Guidelines on charging Stamp Duty and reporting & remitting to the Commissioner General of Inland Revenue by institutions authorized to compound Stamp Duty**

This circular is issued by virtue of powers vested in me under Section 2 of the Stamp Duty (Special Provisions) Act No. 12 of 2006, as amended by Stamp Duty (Special Provisions) (Amendment) Act No. 10 of 2008.

02. The imposition of Stamp Duty, exemptions and applicable procedure are referred to in the 1<sup>st</sup> Chapter of the said Stamp Duty (Special Provisions) Act. You are directed to charge the Stamp Duty in respect of specified instruments and documents and remit quarterly such amount to the Commissioner General of Inland Revenue as specified having considered the provisions referred to in Sections 3 to 9 of the said 1<sup>st</sup> Chapter and Regulations made under Section 3 and Section 5 of the said Act and published in the following Extraordinary Gazette Notifications.

- (i) Extraordinary Gazette bearing No. 1465/19 dated 05.10.2006 (Rates)
- (ii) Extraordinary Gazette bearing No. 1465/20 dated 05.10.2006 (Exemptions)
- (iii) Extraordinary Gazette bearing No. 1530/13/dated 01.01.2008 (Rates amendments)
- (iv) Extraordinary Gazette bearing No. 1789/09 dated 17.12.2012 (Rates amendments)
- (v) Extraordinary Gazette bearing No. 1809/19 dated 10.05.2013 (Rates amendments)

03. In terms of provisions referred to in Section 7 of the Stamp Duty (Special Provisions) Act, all institutions obliged to compound Stamp Duty are required to be registered in the Stamp Duty Unit of the Department and entered into a bond. All such institutions which have not been so registered up to date are required to obtain such formats as specified and apply immediately for that purpose.

04. In terms of the provisions laid down in respect of Stamp Duty compounded referred to in Section 7 of the Stamp Duty (Special Provisions) Act, the documents specified including the statement of Stamp Duty compounded and remittance forms in relation to quarters ending by dates of 31<sup>st</sup> March, 30<sup>th</sup> July, 30<sup>th</sup> September, and 31<sup>st</sup> December in each year are posted to institutions registered in the Inland Revenue Department for the purpose of compounding Stamp Duty.

05. When payments of Stamp Duty compounded in pursuance of the relevant laws & regulations, during each quarter in respect of licenses, salary receipts and other receipts are remitted, you are kindly advised to refrain from sending cheque/cheques, in order to avoid, misplace of cheques, sending to different sections unnecessary losses & damages etc. and make the payment directly to the Stamp Duty account.

Further, you are directed to mention the total Stamp Duty charged in respect of licenses, salary receipts and other receipts in particular during the stipulated quarter in the statement of Stamp Duty compounded/charged during each quarter to the Stamp Duty Account of the Bank of Ceylon in favor of the Commissioner General of Inland Revenue bearing No. 4153842 having stated cheques of each bank in separate remittance forms i.e., as cheques of the Bank of Ceylon in one remittance form, cheques of People's Bank in another remittance form and submit certified photo copy/copies of the said remittance form/forms to any branch of the Bank of Ceylon within a period of 15 (fifteen) days at the end of the quarter while adhering the instructions referred to in the overleaf of the Stamp Duty remittance form and send to the Commissioner of Stamp Duty Unit annexing the 3<sup>rd</sup> copy/copies of the said remittance form/forms with the statement of Stamp Duty compounded. You are further directed to adhere the said procedure continuously and make arrangements to pay special attention of the officers concerned including heads of Finance/Accounts Division of your institution on the aforesaid matter.

06. In terms of Section 8 of the Stamp Duty (Special Provisions), otherwise than when Stamp Duty is compounded in terms of Section 7, Stamp Duty shall be paid by means of affixing adhesive stamps to the required value, at the time of execution of the instrument. You are kindly requested to report the amount of Stamp Duty paid so by affixing adhesive Stamps during each quarter to the Commissioner of the Stamp Duty Unit within a period of 15 (fifteen) days at the end of the stipulated quarter.

07. You are kindly requested to contact the following officers for further clarifications.

Commissioner: Direct Telephone Number: 011-2135171, Fax : 011-2338577

General Telephone Number: 011-2135135 Extension: 5171

E-mail Address: [dc.stampduty@ird.gov.lk](mailto:dc.stampduty@ird.gov.lk)

Deputy Commissioner: Direct Telephone Number: 011-2135172,

General Telephone Number : 011-2135135 Extension : 5172


E-mail Address: [satharasinghe.dhd@ird.gov.lk](mailto:satharasinghe.dhd@ird.gov.lk)

Assistant Commissioners: Direct Telephone Numbers : 011-2135173,011-2135174,

011- 2135175,011-2135177, 011-2135178,011-2135179,011-2135180,

General Telephone Number: 011-2135135

Extensions: 5173, 5174, 5175, 5177, 5178, 5179, 5180



**Kalyani Dahanayake**  
**Commissioner General of Inland Revenue**

Kalyani Dahanayake  
Commissioner General of Inland Revenue

**Copy : Auditor General – For special attention**