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உள்ளநாட்டு இறைவரித் திணைக்களம்
DEPARTMENT OF INLAND REVENUE

ලේකම් අංශය
14 වන මහල

செயலகம்
14 வது மாடி

Secretariat
14th Floor

දේශීය ආදායම් ගොඩනැගිල්ල
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කැ.පෙ. 515, කොළඹ 2- ශ්‍රී ලංකාව

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

Inland Revenue Building
Sir Chittampalam A Gardiner Mawatha
P.O. 515, Colombo 2 - Sri Lanka

ෆැක්ස්
பக்ஸ் } 011 - 2338574/ 2338659/ 2338635/
Fax } 2338570/ 2338543

දුරකථන
தொலைபேசி } 011- 2135402/ 2135410/ 2135412 /
Telephone } 2135413/ 2135411

E-Mail – secretariat@ird.gov.lk
Web: www.ird.gov.lk

Stamp Duty Circular: SEC/2019/01

14th May 2019

For all District Secretaries and the Divisional Secretaries

As per the provisions and the orders of the Stamp Duty (Special Provisions) Act, No.12 of 2006 amended by the Stamp Duty (Special Provisions) (Amendment) Act, No.10 of 2008, charging, collecting and remitting the Stamp Duty on any licence issued for sale of liquor or any licence issued for sale of bottled toddy which are issued on or after 01st October 2018

In accordance with the Order published in item 4(b) of the Schedule of Extraordinary Gazettes, No. 2091/3 dated 01st October 2018 and No. 2104/5 dated 31st December 2018, it is kindly informed that the licences issued on or after 01st October 2018 would be liable to Stamp Duty as follows;

- (i) To carry on any trade or business for the sale of liquor other than of any arrack licence out of the arrack licences AFL1, AFL2, AFL3 and AFL4 which are issued together with any Foreign Liquor (FL) licence or any licence issued for the sale of bottled toddy.
 - (a) a Stamp Duty of Rs. 20,000/= on any foreign liquor licence issued in respect of any calendar year,
 - (b) a Stamp Duty of Rs. 20,000/= on any foreign liquor licence issued from time to time for extending the period of the liquor shop conducted in any place for less than a calendar year,

- (ii) a Stamp Duty of Rs. 2,000/= per licence or 10% of licence fee whichever is higher, on any arrack licence out of the arrack licences AFL1, AFL2, AFL3 and AFL4 which are issued together with any Foreign Liquor (FL) licence,
- (iii) a Stamp Duty of Rs. 2,000/= per licence or 10% of licence fee whichever is higher, on any licence issued for the sale of bottled toddy.

02. In terms of the Section 7 of the Stamp Duty (Special Provisions) Act, the charged and collected amount of Stamp Duty should be remitted to the Commissioner General of Inland Revenue, within 15 (fifteen) days after the end of the relevant quarter. It is kindly informed that to refrain from sending cheque orders directly to the Commissioner General of Inland Revenue in respect of the charged amount, as well as to remit the collected amount of Stamp Duty to the Stamp Duty Account of the Commissioner General of Inland Revenue No. 4153842 at Bank of Ceylon, and also to forward a duly completed and certified statement of Stamp Duty compounded, indicating the details of compounded Stamp Duty remitted to the Commissioner General of Inland Revenue at the end of each quarter.



Nadun Guruge

Nadun Guruge
Commissioner General
Department of Inland Revenue,
Sir Chittampalam A.Gardiner Mawatha,
Colombo 02.

Commissioner General of Inland Revenue

- Copies: 1. Auditor General and the Chairman of the National Audit Commission
2. Secretary – Ministry of Finance
3. Commissioner General of Excise
4. Secretary – Ministry of Public Administration and Disaster Management