



Inland Revenue Department

Sri Lanka

Taxpayer Charter



www.ird.gov.lk



Commissioner General of Inland Revenue's foreword



It is my great pleasure to introduce the Taxpayer Charter, a significant milestone in our commitment to fostering a transparent, fair, and taxpayer-centric approach to taxation. As the head of the tax department, I am honored to present this document, which outlines the principles and rights that guide our interactions with you, the taxpayers.

We understand that taxation is a fundamental aspect of any functioning society, and it is vital that the relationship between taxpayers and tax authorities is built on trust, mutual respect, and clear communication. The Taxpayer Charter serves as a compass, ensuring that our actions and decisions align with these principles.

This charter represents our unwavering dedication to providing you with a high standard of service. It outlines your rights and responsibilities, giving you a clear understanding of what you can expect from us and what we expect from you. It also sets the foundation for an open dialogue, encouraging collaboration and constructive feedback to enhance our services.

We recognize that paying taxes is an obligation, but it is our duty to make the process as simple, efficient, and equitable as possible. The Taxpayer Charter reflects our commitment to ensuring that our tax administration is streamlined, accessible, and responsive to your needs. It emphasizes our responsibility to provide clear and timely information, deliver efficient services, and treat every taxpayer with fairness and impartiality.

We acknowledge that navigating the complexities of taxation can be challenging. Therefore, we have endeavored to present the charter in plain and simple language, making it easily understandable for all taxpayers. We encourage you to familiarize yourself with its content, as it will empower you with knowledge about your rights, obligations, and the avenues available for dispute resolution.

This document is not static; it is a living commitment that will evolve with the changing needs and expectations of taxpayers. We will continuously review and update our practices to ensure that the Taxpayer Charter remains relevant and effective.

I invite you to join us on this journey towards a more collaborative and transparent tax system. By working together, we can foster an environment where compliance is facilitated, taxpayer rights are protected, and the burden of taxation is shared equitably.

I appreciate all those who contributed to make this valuable initiative of preparing the Taxpayer Charter a success. I convey while special thanks to Mr N M M Mifly, Deputy Commissioner General of Inland Revenue (Tax Policy), Mr M S M Siyaan, Deputy Commissioner General of Inland Revenue (UCU) and Mr Santhosh Thamilinian, Assistant Commissioner of Inland Revenue for the leading roles played in the preparation of the Taxpayer Charter.

Thank you for your cooperation and trust. We value your contribution to the development and prosperity of our nation.

D R S Hapuarachchi
Commissioner General of Inland Revenue
22nd June, 2023

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1.0 Introduction

Inland Revenue Department (IRD), the foremost institution in terms of its revenue generation of the Government of the Democratic Socialist Republic of Sri Lanka, plays a key role in ensuring the fiscal needs of the country as well as in sustaining the wealth and happiness of the country. IRD contributes towards and wellbeing of both economic and social aspects of the country by ensuring appropriate means taxation and tax administration. As taxpayers of the country, you play a crucial role in fulfilling their responsibilities as mandated by relevant statutes and IRD strives to ensure such relationship with you is mutual and respectful.

Our relationship with you is based on,

- Service you professionally with mutual respect on a timely manner
- Providing you with fair treatment
- Engaging with you on your compliance history and prevailing circumstances
- Making our processes taxpayer friendly
- Providing you with better support system for active participation
- Transparency and accountability

This Taxpayers' Charter emphasizes on your rights as well as your obligations that are mutually complementary. It provides you with an understanding in terms of what you can expect from IRD in terms of taxation and tax administration and we are indeed fully committed to the same in a reciprocal manner.

This charter explains how we conduct ourselves with you or with your authorized representatives in terms of any matter related to taxation and tax administration. This charter also refers to each one of you, taxpayers, as 'you', referring you personally and to everyone whom you have motivated to represent you.

We are accountable in order to meet the commitments made in this Taxpayers' Charter in a professional manner.

2.0 Vision, Mission, Core Values

2.1 Our Vision

To be a taxpayer friendly tax administrator delivering excellent service to the tax paying public, with well trained and dedicated staff.

2.2 Our Mission

To collect taxes in-terms of relevant tax and other related laws, by encouraging voluntary compliance while deterring tax evasion and tax avoidance,

And

To enhance public confidence in the tax system by administering relevant tax and other related legislation fairly, friendly and expeditiously and thereby facilitate and foster a beneficial tax culture.

2.3 Our Core Values

Professionalism: We strive to improve the conduct, attitude, and behavior of our staff in order to perform at optimal levels.

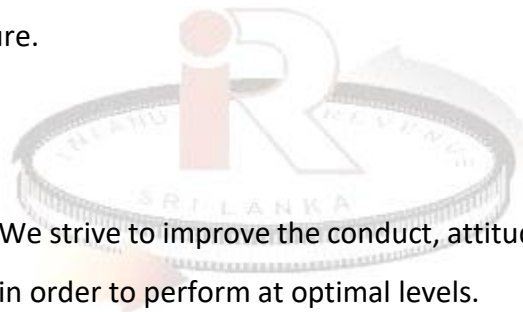
Responsiveness: We are committed to providing timely support and service to all stakeholders by making timely decisions.

Integrity: We perform our duties honestly, transparently, and with mutual respect for all stakeholders.

Accountability: We take individual and collective responsibility for our actions in achieving the corporate goals of the department.

Innovative: We encourage staff to explore beyond conventional boundaries to develop unique solutions for complex challenges.

Collaboration: We promote active participation, both internally as well as with external stakeholders, to achieve common goals.



3.0 Your Rights

3.1 Right for fair and honest treatment

- We will treat you with appropriate level of courtesy, consideration as well as respect while conducting ourselves with utmost integrity and honesty. We will act impartially while being sensitive to the diverse nature of the taxpayers in Sri Lanka.
- We strive to make fair and equitable decisions in accordance with the statutes while resolving your concerns, problems and complains fairly as the earliest in consideration with your circumstances.
- We presume that the information you provide is complete and accurate at their face value unless reasoned otherwise, and based on such information that you provide, we assess your tax liability.
- We also recognize the humans are prone to make errors and we differentiate between such errors that mistakes and deliberate actions.
- We provide you with a fair opportunity to listen to you and take such explanation into account.
- We ensure that every taxpayer complies with the statutes we administer.
- We do not consider you dishonest when a review takes place in regard to your information. Follow up actions take place only when we identify discrepancies.

3.2 Right for professional service and assistance

- We strive to ensure a productive and professional working relationship with you.
- We help you to understand your rights and entitlements and provide you with necessary assistance.
- We introduce ourselves when working in a professional relationship.
- We provide you with appropriate contact details for you to obtain the information you require and when we are not in a position to provide you with relevant information immediately, when ensure that the same be given to you at the earliest, to the contact details you provide.
- We contact you when we commit to contact you on a particular date and time.

- We acknowledge our shortcomings and strive to rectify the same at the earliest.
- We simplify the language we use when we communicate with you and provide you with information in a simple language of your choice (Sinhala, Tamil or English).
- We assist you in terms of enabling you to access information digitally.

3.3 Right to redress

- Provided that you are not satisfied with our actions and inactions, you can lodge a complaint. However, we recommend that you try and resolve the same with the officer concerned using the communication channels (phone or e-mail) provided.
- In case you are still not satisfied, or unable to raise the issue with the relevant officer, you may lodge a complaint with the officer's immediate supervisor.
- Provided that you are not happy with how your complaint is handled, you can direct your complains to the office of the Commissioner General of Inland Revenue via cgir@ird.gov.lk.
- We are committed to treat complaints seriously and if you come to us with any such concerns, we will strive to resolve them at the earliest.
- In addition to complains, we also look forward to your feedback and suggestions that may be helpful in enhancing the effectiveness and efficiency of our service delivery.

3.4 Right for representation

- You can acquire professional assistance in order to deal with us related to your affairs ([Inland Revenue Act, No.24 of 2017](#) – Section 115).
- You may choose to have different representations for different purposes, such as different representatives for various tax types etc. However, you should duly inform us in regard to your representations.
- You may require such professional assistance in order to prepare tax returns and statements, objections, administrative reviews as well as in general, to consult on tax related matters.

- Despite such professional assistance, you are still responsible for the for the accuracy of information you give us, even if someone else, including a registered agent, helps you to prepare such information.

3.5 Right to privacy and confidentiality

- The information we collect for the purpose of taxation and tax administration either from you or from any other sources such as your representatives or other institutions are kept confidentially in respect to your privacy and confidentiality.
- Such information is disclosed only as stipulated by the law ([Inland Revenue Act, No.24 of 2017](#) – Section 100).
- We take the security and privacy of your personal information very seriously. We have steps in place to ensure your data and online transactions with us are secure and safe. We only look at, record, discuss or disclose information about you when it is a necessary part of our job or where the law allows us.
- Provided that you assume that your privacy or confidentiality is compromised or violated, your first step shall be to contact the relevant tax officer to whom you have provided the information or you assume that who would have handled the information relevant to you and address the same.
- Provided that you are not satisfied with the response of the tax officer, you can direct your complains to the office of the Commissioner General of Inland Revenue via cgir@ird.gov.lk.

3.6 Right to access to information

- Upon your request we will inform you regarding the status in regard to tax liabilities, provide you a copy of a tax return filed by you or copy of any written agreement entered into with the Commissioner-General as per [Inland Revenue Act, No.24 of 2017](#) – Section 118.
- In addition to that you also access documents that help us make decisions, such as public rulings, acts, procedures and guidelines etc. from our [official website](#).

- If you wish to access any of our documents not available to you through our online channels, contact us first. We can provide copies of the more commonly requested documents without a Right to Information request.
- [Right to Information Act, No. 12 of 2016](#), also provides you with the opportunity to request for certain information where you can direct your requests to the prescribed [information officer](#).
- However, we may not provide you access to some information as they are exempt from the Right to Information Act, No. 12 of 2016, where such disclosure could reasonably be expected to prejudice an investigation or inhibit the proper administration of the law.

3.7 Right for help

- We aim to provide accurate, consistent and clear information to help you understand your rights and entitlements, and meet your obligations.
- Our information ranges from published information about how the law applies generally, through to advice tailored to your personal circumstances.
- Provide that you assume our published information does not fully cover your requirements or unsure on how it applies to you, [contact us](#), in order to help you work out what information is most appropriate to your needs.

3.8 Right for reasons and review

- We provide you with reasons for our actions and decisions as per the [Inland Revenue Act, No.24 of 2017](#) and other relevant laws that we administer.
- Such reasons are given in writing to your registered address and email address.
- Our reasons will explain you clearly the rationale behind our actions and decisions.
- Section 139 of the [Inland Revenue Act, No.24 of 2017](#) provides you with the opportunity to request the Commissioner General to review the decision in respect to an assessment or any other decision.

- Sections 140 to 144 of the [Inland Revenue Act, No.24 of 2017](#) also provide you with the opportunity to review our decision by means of an appeal to Tax Appeals Commission and to the courts.

3.9 Right to easy use of access

- We try to ensure your compliance is straightforward and provide you with ease of access to comply with your obligations.
- We ensure that you can comply with reduced workload, time and effort, especially by utilizing the [e-services](#).
- We keep on striving to improve our digital infrastructure and contemporary technology to provide relevant and timely services.
- We publish and circulate procedures, guidelines and other resources that simplify the taxation and tax administration aspects to provide you with better and easier understanding.



4.0 Your obligations

4.1 Obligation to be truthful

- Taxation is primarily based on the information you provide which includes accuracy in your returns, statements and other documents. Providing complete facts and responding to queries successfully and comprehensively while ensuring accuracy and honesty are critical.
- Proper care should be taken while providing information in regard to their completeness and accuracy.
- You are responsible for the information that you provide even if it is provided by an agent who represents you.

4.2 Obligation to maintain required records

- You must ensure that required documents are prescribed in the statutes are maintained appropriately as per the relevant standards.
- Records ensure that you prepare returns, statements and other documents accurately and completely while ensuring you have a monitoring mechanism to track your past records.
- In general records to be kept for a period of ten years.

4.3 Obligation to file and pay on time

- Tax returns, statements, documents and any other information requested should be filed on time to the relevant recipient as informed. Provided that you require more time to file such information, we may provide such additional time based on the prevailing circumstances.
- Even under circumstances where you are unable to pay and amount liable, still filing of returns and other information on time are critical.
- You must pay the taxes on time and if you having difficulty, prior approval should be obtained before the due to date for additional time.

- When you enter into an extended payment arrangement, it is likely that you may have to pay interests and any penalties that may incur.

4.4 Obligation to be cooperative

- We expect cooperation and coordination in order to provide with our utmost assistance in helping to meet you with your statutory obligations voluntarily.
- It is essential to note that we may be forced to take firm actions provided that you are either obstructive or uncooperative.
- Penalties and other legal provisions may be used when we are obstructed from formally accessing and gathering information as stipulated in the statutes.
- We expect you to treat us with courtesy, mutual respect and consideration and receive us with a positive attitude.
- Provided that we deem are safety is at risk due to your aggressive behavior, we will necessary measures to sustain our safety and actions against your unbecoming behavior.



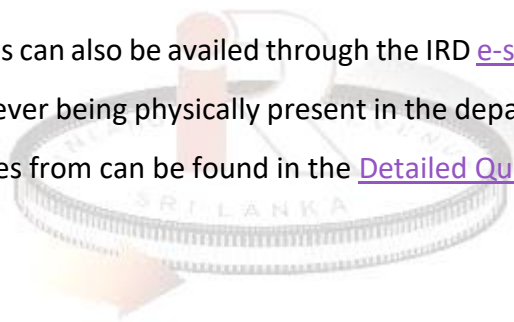
5.0 Our Service Delivery

To provide necessary guidance and services to taxpayers the Inland Revenue Department operates Taxpayer Service Center in the 1st and 2nd floors of the Inland Revenue head office at Sir Chittampalam A Gardiner Mawatha, Colombo 02. Similarly such services are also provided by all Metro Branches and Regional officers of the department.

Taxpayers can walk in to these units at the Taxpayer Service Center for the services required. However, it is advised that services that are available via the e-service to be availed through the e-service portal as much as possible. For the services that are not available via e-services, the concerned units can be contacted via the e-mails provided below and such services can be requested through the e-mail facility.

5.1 e-Service

Most of the services can also be availed through the IRD [e-service](#) from your own homes or offices without ever being physically present in the department. Instructions on how to use the e-services from can be found in the [Detailed Quick Guides](#) provided in the e-service portal.



5.2 Taxpayer Service Center Units

- Customer Registration and Update
 - Primary Registration Unit
 - Tax Registration Unit
 - Customer Information Update Unit
- Compliance Support Service & Customer Promotion
 - Business Consultation Unit
 - Customer Supporting and Promotion Unit
 - Central Document Management Unit

5.3 Call Center

Taxpayers can also contact the Call Centre of IRD via the Hotline 1944 for more information and clarifications regarding tax matters. Call Center Working Hours are from Monday to Friday 09:00am to 07:00pm and on Saturdays 09:00am to 01:00pm.

5.4 Services Delivered

Unit	Service	e-service availability	Location at Head Office	E-mail
Primary Registration Unit	Issuing Taxpayer Identification Number (TIN)	Yes	2 nd Floor North Wing	pr@ird.gov.lk
	Tax Agent Registration	Yes		
	Issuance of e-service access (PIN/SSID)	Yes		
	Issuing duplicate TIN certificates	No		
Tax Registration Unit	Registration for all taxes	Yes	2 nd Floor South Wing	tr@ird.gov.lk
	Registration of Projects	Yes		
	Issuing Temporary VAT Certificate	Yes		
	Issuing Duplicate VAT Certificate	No		
Customer Information Update Unit	Updating taxpayer registration details (Profile)	Yes	2 nd Floor North Wing	ci@ird.gov.lk
	Inactivation, reactivation and updating of all tax types.	Yes		
	Extension of registered projects	Yes		
	SVAT related updates	No		
Business Consultation Unit	Assisting walk-in customers for consultations	No	2 nd Floor North Wing	bc@ird.gov.lk
	Computing tax liability and issuing clearance for foreign remittance	No		
	Computing tax liability and issuing clearance for Migration Allowance	No		
	Computing tax liability and issuing clearance for Terminal Benefits	No		

Customer Supporting and Promotion Unit	Issuing Tax Clearance for all generic purposes including visa purpose, to obtain foreign loan, high post in Public Sector, for Foreign Investors Donations, Liquor License renewal, Non VAT, ROC cancelation, Inward remittance etc.	No	2 nd Floor South Wing	csp@ird.gov.lk
	Issuing duplicate tax returns and paying-in slips	No		
	Issuing credit vouchers	No		
	Taxpayer awareness	No		
	Public relations	No		
	Sales of Department Publications	No		
Central Document Management Unit	Collecting Tax Returns & issuing Acknowledgments for all tax types	Yes	1 st Floor South Wing	cdm@ird.gov.lk
	Collecting Tax Assessments related Appeals, Objections and Queries	Yes		
	Collecting Tax related all other documents	Yes		

Note: All services available under e-services can be availed within one working day except for registration of projects and extension of projects which may take up to a maximum of fourteen days.

Provided that you are not satisfied with the quality, mode or time taken to delivery any of the services provided by the Inland Revenue Department, you can send your complaints to cgir@ird.gov.lk.