

# Guideline for submit APIT Return/ Statement through e-Service

This brief guideline focus on main steps how to submit APIT Statement through e-Service. Most of the employers registered for PAYE/APIT as corporate Taxpayers and there were few of employers registered as individuals (Proprietors). Accordingly, please follow the steps as below.

1. Access <https://www.ird.gov.lk> with your Internet browser and select the *e-Services* from the top menu. Then select the *Access to e-services* from the sub menu.



2. Then, select an appropriate tax profile (Individual Taxpayer/Corporate Taxpayer/Tax Agent) and click *Proceed to Login* button.

3. Login as an Employer.

### 3.1 If select Individual Taxpayer

- My tax reference number: Enter your TIN here.
- My IRD PIN: Enter your IRD PIN here.  
If you do not have a PIN, refer to the quick guide *“How to obtain a PIN to use e-service”*.
- Captcha: Enter the text on the image shown on the left
- Click to Login

### 3.2 If select Corporate Taxpayer

- My tax reference number: Enter your SSID authorized for APIT here.
- My IRD PIN: Enter the PIN created for above SSID  
If you do not have an authorized SSID for APIT:  
Please create an SSID through authorization of Staff/Tax Agent under access to e-Service.  
If you do not have a PIN for SSID:  
Refer the quick guide *“How to authorize staff and external tax agents to act on your behalf”*, under the section *“Change staff ID (SSID) password”* to reset the PIN associated with your SSID
- My company tax reference number: Enter your corporate TIN
- Captcha: Enter the text on the image shown on the left
- Click to Login

### 3.3 If select Tax Agent

- My tax reference number: Enter your SSID authorized for APIT here.
- My IRD PIN: Enter the PIN created for above SSID  
If you do not have an authorized SSID for APIT:  
Please create an SSID through authorization of Staff/Tax Agent under access to eservice.  
If you do not have a PIN for SSID:  
Refer the quick guide “*How to authorize staff and external tax agents to act on your behalf*”, under the section “*Change staff ID (SSID) password*” to reset the PIN associated with your SSID
- My tax agent reference number: Enter your corporate TIN
- Capture: Enter the text on the image shown on the left
- Click to Login

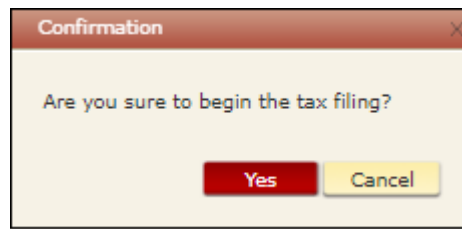
4. Completion of above step 3, system displays main page with a comprehensive information. Then you have to select *Pay As You Earn (PAYE) / Advance Personal Income Tax (APIT)* sub menu from the of *Return / Schedule Management* in the menu bar.



5. Select the year of assessment and click the *Proceed* button.



- You will see a pop-up confirmation dialog box to prompt if you are ready to begin tax filing. Click on “Yes”.



- Then system directs to the PAYE/APIT Return to fill the details. Accordingly, you have to fill the details using below PART I & PART II and update/upload applicable schedule.

- PART I - Annual information summary
- PART II - Monthly information summary
- Schedules
  - Schedule 01 - if applicable
  - Schedule 02 - if applicable
  - Schedule 03 - if applicable

**SRI LANKA INLAND REVENUE**

SSID200021352 | LOGOUT

Direction   Financial   Return Management   Return / Schedule Management   Payment   Taxpayer Registration   Clearance >

Part I   Part II   Schedule 01   Schedule 02   Schedule 03   Confirmation   Acknowledgement

**Taxpayer particulars**

Taxpayer Identification Number: 123456789  
 Name of Employer: ABC PVT LTD  
 Year of assessment: 2023/2024

**Annual gross remuneration and tax deductions**

| Range of annual gross remuneration            | No. of employees | Total gross remuneration LKR | Tax deductions LKR |
|---|------------------|------------------------------|--------------------|
| Employees - Tax not Deducted                  | A                |                              |                    |
| Employees - Tax deducted                      |                  |                              |                    |
| <b>PRIMARY EMPLOYMENT</b>                     |                  |                              |                    |
| 0 - 1,200,000                                 | i                |                              |                    |
| 1,200,001 - 1,700,000                         | ii               |                              |                    |
| 1,700,001 - 2,200,000                         | iii              |                              |                    |
| 2,200,001 - 2,700,000                         | iv               |                              |                    |
| 2,700,001 - 3,200,000                         | v                |                              |                    |
| 3,200,001 - 3,700,000                         | vi               |                              |                    |
| Above 3,700,000                               | vii              |                              |                    |
| Total (i to vii)                              | B                |                              |                    |
| <b>SECONDARY EMPLOYMENT</b>                   |                  |                              |                    |
| Total (A1+A2+A3+B+C)                          | D                |                              |                    |
| Once and for all payments (Terminal Benefits) | E                |                              |                    |
| Total (D+E)                                   | F                |                              |                    |

Next   Save draft   Cancel

8. Matching Rules among PART I, PART II & Schedules.

8.1 Matching Rules – PART I with PART II

| Annual gross remuneration and tax deductions  |                  |                              |                    |
|---|------------------|------------------------------|--------------------|
| Range of annual gross remuneration            | No. of employees | Total gross remuneration LKR | Tax deductions LKR |
| Employees - Tax not Deducted                  | A 4              | 3,500,000.00                 |                    |
| Employees - Tax deducted                      |                  |                              |                    |
| PRIMARY EMPLOYMENT                            |                  |                              |                    |
| 0 - 1,200,000                                 | i 1              | 1,000,000.00                 | 2,000.00           |
| 1,200,001 - 1,700,000                         | ii 1             | 1,500,000.00                 | 18,000.00          |
| 1,700,001 - 2,200,000                         | iii              |                              |                    |
| 2,200,001 - 2,700,000                         | iv               |                              |                    |
| 2,700,001 - 3,200,000                         | v 1              | 3,000,000.00                 | 150,000.00         |
| 3,200,001 - 3,700,000                         | vi               |                              |                    |
| Above 3,700,000                               | vii              |                              |                    |
| Total (i to vii)                              | B 3              | 5,500,000.00                 | 170,000.00         |
| SECONDARY EMPLOYMENT                          |                  |                              |                    |
|   | C 1              | 2,000,000.00                 | 120,000.00         |
| Total (A+B+C)                                 | D 8              | 11,000,000.00                | 290,000.00         |
| Once and for all payments (Terminal Benefits) | E 2              | 2,000,000.00                 | 3,000.00           |
| Total (D+E)                                   | F 10             | 13,000,000.00                | 293,000.00         |

| Part II       |  |  |                  |  |   |                  |  |
|---------------|--|--|------------------|--|---|------------------|--|
| Y/A:2023/2024 | Gross Remuneration of Employees - Tax Deducted |  |                  |  | Once and for all Payments (Terminal Benefits) |                  |  |
|               | Exempt/Excludes Remuneration LKR               | Total Gross Remuneration Liable for APIT LKR | Tax Deducted LKR | Payments Made (Excluding Penalty & Interest) LKR | Total Terminal Benefits LKR                   | Tax Deducted LKR | Payments Made (Excluding Penalty & Interest) LKR |
|               | A  | B  | C                | D  | E   | F                | G  |
| Apr-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| May-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Jun-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Jul-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Aug-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Sep-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Oct-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Nov-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Dec-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  | 1,500,000.00                                  | 3,000.00         | 3,000.00   |
| Jan-2024      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  | 500,000.00                                    |                  |  |
| Feb-2024      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Mar-2024      | 20,000.00                                      | 900,000.00                                   | 70,000.00        | 70,000.00  |   |                  |  |
| Total         | 240,000.00                                     | 7,500,000.00                                 | 290,000.00       | 290,000.00                                       | 2,000,000.00                                  | 3,000.00         | 3,000.00   |

8.2 Matching Rules – PART I, PART II with Schedule 01

**Annual gross remuneration and tax deductions**

| Range of annual gross remuneration            | No. of employees | Total gross remuneration LKR | Tax deductions LKR |
|---|------------------|------------------------------|--------------------|
| Employees - Tax not Deducted                  | A 4              | 3,500,000.00                 |                    |
| Employees - Tax deducted                      |                  |                              |                    |
| <b>PRIMARY EMPLOYMENT</b>                     |                  |                              |                    |
| 0 - 1,200,000                                 | i 1              | 1,000,000.00                 | 2,000.00           |
| 1,200,001 - 1,700,000                         | ii 1             | 1,500,000.00                 | 18,000.00          |
| 1,700,001 - 2,200,000                         | iii              |                              |                    |
| 2,200,001 - 2,700,000                         | iv               |                              |                    |
| 2,700,001 - 3,200,000                         | v 1              | 3,000,000.00                 | 150,000.00         |
| 3,200,001 - 3,700,000                         | vi               |                              |                    |
| Above 3,700,000                               | vii              |                              |                    |
| Total (i to vii)                              | B 3              | 5,500,000.00                 | 170,000.00         |
| <b>SECONDARY EMPLOYMENT</b>                   |                  |                              |                    |
|   | C 1              | 2,000,000.00                 | 120,000.00         |
| Total (A+B+C)                                 | D 8              | 11,000,000.00                | 290,000.00         |
| Once and for all payments (Terminal Benefits) | E 2              | 2,000,000.00                 | 3,000.00           |
| Total (D+E)                                   | F 10             | 13,000,000.00                | 293,000.00         |

**Summary of APIT schedule - 01**

| Gross remuneration & Tax deductions under Primary & Secondary Employment - Consent given | Grand total    |
|--|----------------|
| *Cash payments (LKR)   | A 7,000,000.00 |
| *Non-cash benefits (LKR)   | B 500,000.00   |
| *Total (LKR)   | C 7,500,000.00 |
| *Total Tax exempt/excluded income  | D 240,000.00   |
| <b>Tax deductions under Primary &amp; Secondary Employment</b>                           |                |
| *Tax deducted under primary employment(LKR)  | E 170,000.00   |
| *Tax deducted under secondary employment(LKR)  | F 120,000.00   |
| *Total (LKR)   | G 290,000.00   |

**Part II**

| Y/A/2023/2024 | Gross Remuneration of Employees - Tax Deducted |  |                  |  | Once and for all Payments (Terminal Benefits) |                  |  |
|---------------|--|--|------------------|--|---|------------------|--|
|               | Exempt/Excluded Remuneration LKR               | Total Gross Remuneration Liable for APIT LKR | Tax Deducted LKR | Payments Made (Excluding Penalty & Interest) LKR | Total Terminal Benefits LKR                   | Tax Deducted LKR | Payments Made (Excluding Penalty & Interest) LKR |
| Apr-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| May-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Jun-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Jul-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Aug-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Sep-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Oct-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Nov-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Dec-2023      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  | 1,500,000.00                                  | 3,000.00         | 3,000.00   |
| Jan-2024      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  | 500,000.00                                    |                  |  |
| Feb-2024      | 20,000.00                                      | 600,000.00                                   | 20,000.00        | 20,000.00  |   |                  |  |
| Mar-2024      | 20,000.00                                      | 900,000.00                                   | 70,000.00        | 70,000.00  |   |                  |  |
| Total         | 240,000.00                                     | 7,500,000.00                                 | 290,000.00       | 290,000.00                                       | 2,000,000.00                                  | 3,000.00         | 3,000.00   |

**Details of APIT schedule - 01**

| Employee NIC/Passport | Name of Employee  | Total of Gross Remuneration | Total Tax Exempt | Tax deducted - Primary Employment | Tax deducted - Secondary Employment | Total Tax Deducted |
|-----------------------|-------------------|-----------------------------|------------------|-----------------------------------|-------------------------------------|--------------------|
| 807050044V            | BALA PERERA       | 1,000,000.00                |                  | 2,000.00                          |                                     | 2,000.00           |
| N123456               | SUDATH GUNATHLAKE | 1,500,000.00                |                  | 18,000.00                         |                                     | 18,000.00          |
| S456789               | KAMAL SELVA       | 3,000,000.00                | 240,000.00       | 150,000.00                        |                                     | 150,000.00         |
| JK4561233             | CAMPA KATULANDA   | 2,000,000.00                |                  |                                   | 120,000.00                          | 120,000.00         |

Note – When you are in Step 3 called as Schedule 01, there are three parts as “Summary of APIT schedule 01”, “Update APIT schedule 01 online” and “Upload APIT schedule 01 data”. If there are no any tax deducted employees under primary and secondary employment (Related to Schedule 01), please fill only the cages of Summary of APIT schedule 01 with zero (0) values, do not touch anywhere of the page and Click on “Next” button which is bottom of the page to move for the Step 4 (Schedule 02 page).

### 8.3 Matching Rules – PART I with Schedule 02

**Annual gross remuneration and tax deductions**

| Range of annual gross remuneration            | No. of employees | Total gross remuneration LKR | Tax deductions LKR |
|---|------------------|------------------------------|--------------------|
| Employees - Tax not Deducted                  | A 4              | 3,500,000.00                 |                    |
| Employees - Tax deducted                      |                  |                              |                    |
| <b>PRIMARY EMPLOYMENT</b>                     |                  |                              |                    |
| 0 - 1,200,000                                 | i 1              | 1,000,000.00                 | 2,000.00           |
| 1,200,001 - 1,700,000                         | ii 1             | 1,500,000.00                 | 18,000.00          |
| 1,700,001 - 2,200,000                         | iii              |                              |                    |
| 2,200,001 - 2,700,000                         | iv               |                              |                    |
| 2,700,001 - 3,200,000                         | v 1              | 3,000,000.00                 | 150,000.00         |
| 3,200,001 - 3,700,000                         | vi               |                              |                    |
| Above 3,700,000                               | vii              |                              |                    |
| Total (i to vii)                              | B 3              | 5,500,000.00                 | 170,000.00         |
| <b>SECONDARY EMPLOYMENT</b>                   |                  |                              |                    |
|   | C 1              | 2,000,000.00                 | 120,000.00         |
| Total (A+B+C)                                 | D 8              | 11,000,000.00                | 290,000.00         |
| Once and for all payments (Terminal Benefits) | E 2              | 2,000,000.00                 | 3,000.00           |
| Total (D+E)                                   | F 10             | 13,000,000.00                | 293,000.00         |

**Summary of APIT schedule - 02**

Once and for all payments (including exemptions) Grand total

\*Cash payments (LKR) A 1,500,000.00

\*Non-cash benefits (LKR) B 500,000.00

\*Total (LKR) C 2,000,000.00

\*Tax retained (LKR) D 3,000.00

\*Tax Deducted E 3,000.00

\* Filing of summary section is compulsory. If no data present, please enter zero (0) for all cages in summary section.

**Details of APIT schedule - 02**

|                          | Employee NIC/Passport | Name of Employee | Period of Employment    | Total of once and for all payments including exemptions) | Tax Retained | Tax Deducted |
|--------------------------|-----------------------|------------------|-------------------------|--|--------------|--------------|
| <input type="checkbox"/> | 780182520V            | BIMAL JAYA       | 2020-01-01 - 2024-03-30 | 1,500,000.00   | 3,000.00     | 3,000.00     |
| <input type="checkbox"/> | C147258               | CHAYA GAMAGE     | 2023-07-01 - 2024-03-18 | 500,000.00   |              |              |

Note – When you are in Step 4 called as Schedule 02, there are three parts as “Summary of APIT schedule 02”, “Update APIT schedule 02 online” and “Upload APIT schedule 02 data”. If there are no any Once and for all payments made employees (Related to Schedule 02), please fill only the cages of Summary of APIT schedule 02 with zero (0) values, do not touch anywhere of the page and Click on “Next” button which is bottom of the page to move for the Step 5 (Schedule 03 page).

8.4 Matching Rules – PART I with Schedule 03

**Annual gross remuneration and tax deductions**

| Range of annual gross remuneration            | No. of employees | Total gross remuneration LKR | Tax deductions LKR |
|---|------------------|------------------------------|--------------------|
| Employees - Tax not Deducted                  | A 4              | 3,500,000.00                 |                    |
| Employees - Tax deducted                      |                  |                              |                    |
| <b>PRIMARY EMPLOYMENT</b>                     |                  |                              |                    |
| 0 - 1,200,000                                 | i 1              | 1,000,000.00                 | 2,000.00           |
| 1,200,001 - 1,700,000                         | ii 1             | 1,500,000.00                 | 18,000.00          |
| 1,700,001 - 2,200,000                         | iii              |                              |                    |
| 2,200,001 - 2,700,000                         | iv               |                              |                    |
| 2,700,001 - 3,200,000                         | v 1              | 3,000,000.00                 | 150,000.00         |
| 3,200,001 - 3,700,000                         | vi               |                              |                    |
| Above 3,700,000                               | vii              |                              |                    |
| Total (i to vii)                              | B 3              | 5,500,000.00                 | 170,000.00         |
| <b>SECONDARY EMPLOYMENT</b>                   |                  |                              |                    |
|   | C 1              | 2,000,000.00                 | 120,000.00         |
| Total (A+B+C)                                 | D 8              | 11,000,000.00                | 290,000.00         |
| Once and for all payments (Terminal Benefits) | E 2              | 2,000,000.00                 | 3,000.00           |
| Total (D+E)                                   | F 10             | 13,000,000.00                | 293,000.00         |

**Summary of APIT Schedule - 03**

Gross remuneration under Primary & Secondary Employment - Tax not deducted

Grand total

\*Cash payments (LKR) A 3,400,000.00

\*Non-cash benefits (LKR) B 100,000.00

\*Total (LKR) C 3,500,000.00

\*Total Tax exempt/excluded income D 50,000.00

\* Filing of summary section is compulsory. If no data present, please enter zero (0) for all cages in summary section.

**Details of APIT schedule - 03**

|                          | Employee NIC | Employee Passport | Name of Employee | Employment Type      | Total remuneration | Tax Exempt / Excluded Income | Employee address        |
|--------------------------|--------------|-------------------|------------------|----------------------|--------------------|------------------------------|-------------------------|
| <input type="checkbox"/> | NA           | M123456           | NAMAL RAJU       | Primary Employment   | 1,000,000.00       |                              | 23 MAHARA KADAWATHA     |
| <input type="checkbox"/> | NA           | X456789           | CHUTHU MADURI    | Primary Employment   | 1,000,000.00       |                              | 4 DALUGAMA KIRIBATHGODA |
| <input type="checkbox"/> | NA           | P478569           | PIYAL PERERA     | Primary Employment   | 1,000,000.00       |                              | 6 LANE, KIRILLAWALA     |
| <input type="checkbox"/> | NA           | D456987           | DAHAM JEEWANI    | Secondary Employment | 500,000.00         | 50,000.00                    | 45, COLOMBO 15          |

Note – When you are in Step 5 called as Schedule 03, there are three parts as “Summary of APIT schedule 03”, “Update APIT schedule 03 online” and “Upload APIT schedule 03 data”. If there are no any tax not deducted employees under primary and secondary employment (Related to Schedule 03), please fill only the cages of Summary of APIT schedule 03 with zero (0) values, do not touch anywhere of the page and Click on “Next” button which is bottom of the page to move for the Step 6 (Confirmation page).