# 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.

6. You will see a pop-up confirmation dialog box to prompt if you are ready to begin tax filling. Click on "Yes".



7. 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
    o  Schedule 01    -    if applicable
    o  Schedule 02    -    if applicable
    o  Schedule 03    -    if applicable

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

8.1 Matching Rules – PART I with PART II

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



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 | | | | |
| 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 |

**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 | |

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

**Update APIT schedule 02 online**

| | | |
|---|---|---|
| Serial No of Pay Sheet | | |
| Name of employee with initials | | |
| Employee NIC / passport | | |
| Period of employment | | To |
| Once and for all payments (including exemptions) | | |
| Cash payments (LKR) | | |
| Non-cash benefits (LKR) | | |
| Total (LKR) | | |
| Tax retained (LKR) | | |
| If any Direction received | | |
| Direction serial No. | | |
| Date of direction | | |
| Tax Deducted | | |
| Date of Payment | | |

**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 |
|---|---|---|---|---|---|---|
| ☐ | 780182520V | BIMAL JAYA | 2020-01-01 – 2024-03-30 | 1,500,000.00 | 3,000.00 | 3,000.00 |
| ☐ | 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).
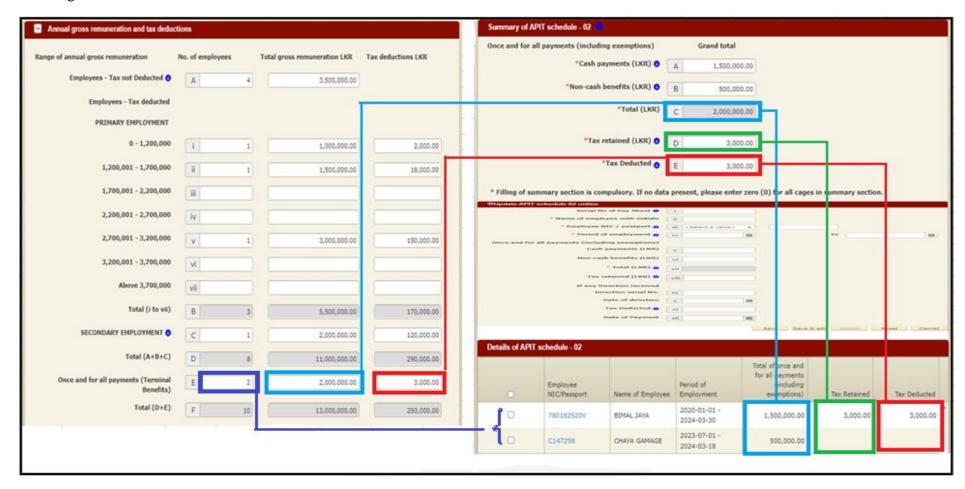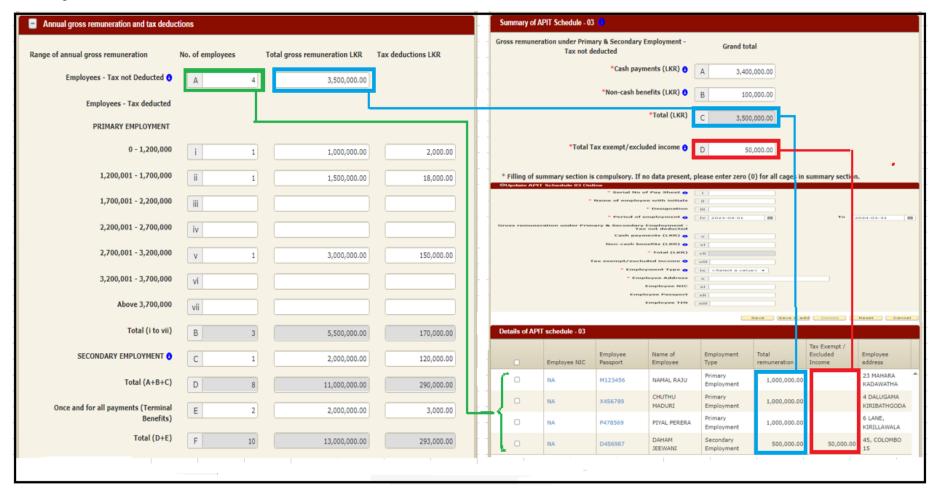
## 8.4    Matching Rules – PART I with Schedule 03



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).