



For Office Use

DLN	
Date	

ANNUAL STATEMENT OF EMPLOYER
(Advance Personal Income Tax - APIT)

YEAR OF ASSESSMENT: 2022/2023

PERIOD CODE: 2223

Taxpayer Identification Number (TIN)	
	Address

Date of Issue:	Due Date:
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Annual Statement of Employer - APIT under Section 86 of the Inland Revenue Act, No. 24 of 2017

- Companies incorporated in or outside Sri Lanka and public corporations are mandatory to submit their annual statement electronically.
- Other employers who wish to furnish their annual statement in printed specified forms shall submit to Central Document Management Unit (CDMU) at IRD Head Office or any Regional Office of the IRD through hand delivery or post. [if aggregate number of employees liable for APIT (tax deducted or not) is greater than 20; their schedules should be submitted through e - service].
- Duly completed statement schedules and supporting MS Excel Workbook should be submitted electronically or manually on or before **April 30, 2023**.
- Employers are advised to refer to the Guide before filling the Annual Statement of Employer and its schedules. Please visit Inland Revenue Official Web Portal - www.ird.gov.lk, to download the Guide, Schedule 01,02,03 and supporting MS Excel Workbook.

Activity Code (Please indicate, if the nature of business has been changed)											
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Range of Annual Gross Remuneration LKR		No. of Employees	Total Gross Remuneration LKR		Tax Deductions LKR	
			Rupees	Cents	Rupees	Cents
Employees - Tax not deducted						
Not Liable *	A1					
Consent Not Given-Primary **	A2					
Consent Not Given-Secondary ***	A3					
Employees - Tax deducted						
PRIMARY EMPLOYMENT						
0 - 3,000,000	i					
3,000,001 - 6,000,000	ii					
6,000,001 - 9,000,000	iii					
Above 9,000,000	iv					
Total (i to iv)	B					
SECONDARY EMPLOYMENT						
Total (A1+A2+A3+B+C)	D					
Once - and - for - all Payments (Terminal Benefits)	E					
Total (D+E)	F					

* Employees who are considered to be on Primary Employment and from whom no tax have been deducted under APIT scheme during the year of assessment 2022/2023 should be included in A1.

** Employees whose remuneration from primary employment is liable to tax, but tax has not been deducted due to non-submission of consent to deduct tax or submission of consent not to deduct tax for the first nine - month period. However, if any tax has been deducted from employees of primary employment within the year of assessment (from April 01, 2022 to March 31, 2023), remunerations of such employees should not be included in A2.

*** Employees whose remuneration from secondary employment is liable to tax, but tax has not been deducted due to non-submission of consent to deduct tax or submission of consent not to deduct tax for the first - nine month period. However, if any tax has been deducted from employees of secondary employment within the year of assessment (from April 01, 2022 to March 31, 2023), remunerations of such employees should not be included in A3.



PART II

Y/A 2022/2023	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
	A	B	C	D	E	F	G
Apr 2022							
May 2022							
Jun 2022							
Jul 2022							
Aug 2022							
Sep 2022							
Oct 2022							
Nov 2022							
Dec 2022							
Jan 2023							
Feb 2023							
Mar 2023							
Total							

PART III : DECLARATION

Whether the statement or part of the statement is prepared by an Approved Accountant or any other person for a payment?

YES NO

(If "Yes", fill PART - (A) and attach the certificate/s issued by such person.)

PART (A) : DETAILS OF APPROVED ACCOUNTANT/ ANY OTHER PERSON

Name															
Designation															
Telephone Number						Mobile									
E-Mail															
Date of the Certification	D	D	/	M	M	/	Y	Y	Y	Y					

*If more than one person involved, use a separate sheet to fill the above details and attach to the statement.

PART (B) : DECLARATION OF THE EMPLOYER

I declare to the best of my knowledge and belief that all particulars in Part I & II of the Statement and the attached Schedule 01, 02 and 03 are true, correct and complete. I am aware that making an incorrect or false statement or giving false information is an offence

Full Name of the Declarant															
Designation															
(Managing Director / Head of the Department/President or Active Partner/Director of Finance/ Director/Secretary /Trustee/Accountant/Administrative Officer/Principal Officer/ Duly Authorized Agent)															
Telephone Number						Mobile									
E-Mail															
Signature											OFFICIAL FRANK				
NIC Number/ Passport Number															
Date	D	D	/	/	M	M	/	/	Y	Y					