



For Office Use

DLN	
Date	

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

YEAR OF ASSESSMENT: 2023/2024

PERIOD CODE: 2324

Taxpayer Identification Number (TIN)	
Address	
Date of Issue:	Due Date:

Annual Statement of Employer - APIT ("APIT Annual Statement") under Section 86 of the Inland Revenue Act, No. 24 of 2017

- Duly completed APIT Annual statement and schedules should be submitted electronically by employers on or before 30th April, 2024.
- Only one consolidated statement is required to be furnished for all categories of employees of the institution.
- Employers are advised to refer to the Guide before filling the APIT Annual Statement and its schedules. Please visit Inland Revenue Official Web Portal – www.ird.gov.lk, to download the Guide, Schedule 01, 02 and 03.
- Penalties are imposed on any employer who has not submitted the APIT Annual Statement or submitted an incorrect APIT Annual Statement.
- Penalties and interest shall be imposed for non-payment of taxes on due dates.

Activity Code (Please indicate, if the nature of business has been changed)

PART I

Range of Annual Gross Remuneration LKR	No. of Employees	Total Gross Remuneration LKR				Tax Deductions LKR			
		Rupees		Cents		Rupees		Cents	
Employees - Tax not deducted	A								
Employees - Tax deducted									
PRIMARY EMPLOYMENT									
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								
SECONDARY EMPLOYMENT									
Total (A+B+C)	D								
Once - and - for - all Payments (Terminal Benefits)	E								
Total (D+E)	F								



