

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

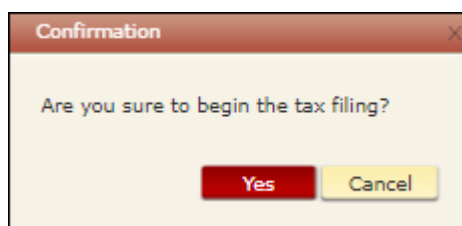
4. Completion of above step 3, system displays main page with a comprehensive information. Then you have to select *Pay As You Earn (PAYE) / Advance Personal Income Tax (APIT)* sub menu from the of *Return / Schedule Management* in the menu bar.



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 filing. Click on “Yes”.



- 7.1 Then system directs to the PAYE/APIIT 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

- 7.2 Every Schedule page is consisted of three parts.

- Summary of APIT Schedules
- Updated APIT schedule Online
- Uploaded APIT Schedule data

- 7.3 Filling of ‘Summary of APIT Schedules’ section is compulsory. If there is no any data/values, please fill the cages of ‘Summary of APIT Schedules’ with ‘Zero (0)’ values.

7.4 Select one of the following sections to declare the schedule data/records.

- Updated APIT schedule Online; or
- Uploaded APIT schedule data

7.5 If you select 'Updated APIT schedule Online' option, please note that only 20 employee data/records can be entered under 'Updated APIT schedule Online' section.

7.6 If you select 'Uploaded APIT Schedule data' option, please ensure to upload verification passed Schedule file.

7.7 Declaration Page

Mark whether the APIT Annual Statement or part of the APIT Annual Statement is prepared by an Approved Accountant or any other person for a payment in the cages of 'YES' or 'NO'.

If 'YES', you need to fill PART (A) and upload the certificate/authority letter and PART (B) as well. If 'NO', you need to fill only PART (B)

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			
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 - 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
Tax deductions under Primary & Secondary Employment	
*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 B

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 GUNATHILAKE	1,500,000.00		18,000.00		18,000.00
S456789	KAMAL SILVA	3,000,000.00	240,000.00	150,000.00		150,000.00
W4561223	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

The screenshot displays two main sections of the APIT schedule 02 form. The left section, 'Annual gross remuneration and tax deductions', is a table with columns for 'Range of annual gross remuneration', 'No. of employees', 'Total gross remuneration LKR', and 'Tax deductions LKR'. It is divided into 'Employees - Tax not Deducted', 'Employees - Tax deducted', 'PRIMARY EMPLOYMENT', and 'SECONDARY EMPLOYMENT'. The right section, 'Summary of APIT schedule - 02', contains summary fields for 'Once and for all payments (including exemptions)', 'Cash payments (LKR)', 'Non-cash benefits (LKR)', 'Total (LKR)', 'Tax retained (LKR)', and 'Tax Deducted'. Below this is a 'Details of APIT schedule - 02' table listing individual employees with their NIC/Passport numbers, names, and periods of employment, along with their respective payment, tax retained, and tax deducted amounts. Colored boxes and lines connect the data in the summary section to the corresponding rows in the details table.

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			
Once and for all payments (Terminal Benefits)	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

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

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

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 - 03

Gross remuneration under Primary & Secondary Employment - Tax not deducted

*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).