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உள்ளாட்சு இறைவரித் திணைக்களம்  
Inland Revenue Department

ANNUAL STATEMENT OF WITHHOLDING TAX (WHT) AND  
ADVANCE INCOME TAX (AIT)

YEAR OF ASSESSMENT 2023/2024

**e-Service is open**

FOR

FILING ANNUAL STATEMENT AND SCHEDULES

**On or before April 30, 2024**

**It is mandatory to submit electronically.**

- ✚ A Taxpayer should have a Personal Identification Number (PIN) for e-filing. If a taxpayer does not have a PIN, he is advised to obtain a PIN
  - Through e- services or  
[www.ird.gov.lk](http://www.ird.gov.lk) → Access to e-services → PIN Request
  - From Primary Registration Unit at IRD Head office (2<sup>nd</sup> Floor) or any Metropolitan/Regional Office
- ✚ Before filing the Annual Statement refer to the refer the following guideline  
[Guidelines to Fill the Statement of Withholding Tax](#)  
[How to file returns – Withholding Tax \(WHT\) / AIT](#)  
[www.ird.gov.lk](http://www.ird.gov.lk) → Downloads → Forms & Returns → Returns → WHT/AIT
- ✚ Please note that penalties are imposed on any person who has not submitted a statement or submitted an incorrect Statement

**Making tax payments for the month of March 2024, on or before April 15, 2024**

Tax Type	Tax Type Code	Period Code	Payment Category
AIT on Interest / WHT on Interest	43	24030	S
AIT on fees and other payments / WHT on fees and other payments	44	24030	

**Do not wait until receiving Paying-in-Slips**

- ✚ Pay the due Taxes through Online Tax Payment Platform (OTPP)  
For further information - visit [www.ird.gov.lk](http://www.ird.gov.lk) to refer to the 'Tax Payments – Online Tax Payment Platform (OTPP)'
- ✚ In addition, Payments for AIT & WHT should be made at any branch of People's Bank  
Please write your Taxpayer Identification Number (TIN) on the reverse of the Cheque and further information is also available on the reverse of the paying-in-slip
- ✚ When the payment is made at the People's Bank, if the preprinted paying-in-slip is not available, DIN (number) should be obtained through <https://eservices.ird.gov.lk/Payment/PayingInSlip/Index>
- Please be informed that the penalty and the interest imposed for non-payment or late payment of taxes will not be waived off or reduced

Commissioner General of Inland Revenue



**TAXES - FOR A BETTER FUTURE**

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