SEC/PN/IT/2026/07
29.11.2026

# INLAND REVENUE DEPARTMENT

## Notice to the Taxpayers

## Furnishing Returns of Income for the Year of Assessment 2025/2026

In terms of the provisions of the Inland Revenue Act, No. 24 of 2017 (IRA), all persons registered for income tax are required to file their Returns of Income for the Year of Assessment 2025/2026 on or before November 30, 2026.

However, the significant increase in the number of persons registered for income tax who are filing income tax returns for the first time for the Year of Assessment 2025/2026 has placed considerable pressure on the Inland Revenue Department's Revenue Administration Management Information System (RAMIS) during November 2026, resulting in system congestion and delays in the return-filing process. Consequently, many taxpayers and their representatives have experienced difficulties and delays in submitting income tax returns, and some taxpayers may be unable to file their returns within the prescribed deadline.

Taking these circumstances into consideration, taxpayers who file their Returns of Income for the Year of Assessment 2025/2026 **on or before December 14, 2026** are hereby informed that no penalties will be imposed, no default assessments will be issued, and no legal proceedings will be instituted against them under Chapters XVIIA and XVIII of the IRA.

As the number of income tax-registered taxpayers continues to increase each year, and the Inland Revenue Department makes return-filing facilities available well in advance of the deadline, taxpayers are advised to file their returns as early as possible in future years. All affected taxpayers are encouraged to take advantage of this grace period to ensure that their returns of income are duly submitted.

**Commissioner General of Inland Revenue**