



දේශීය ආදායම් දෙපාර්තමේන්තුව
உள்ளநாட்டு இறைவரித் திணைக்களம்
DEPARTMENT OF INLAND REVENUE

ලේකම් අංශය
14 වන මහල

செயலகம்
14 வது மாடி

Secretariat
14th Floor

දේශීය ආදායම් ගොඩනැගිල්ල
ශ්‍රීමත් චිත්තම්පලම් ඒ ගාඩිනර් මාවත
කැ.පෙ. 515, කොළඹ 2- ශ්‍රී ලංකාව

உள்ளநாட்டு இறைவரிக் கட்டிடம்
சேர் சிற்றம்பலம் ஏ காடினர் மாவத்தை
த.பெ.இல. 515, கொழும்பு - 2, இலங்கை

Inland Revenue Building
Sir Chittampalam A Gardiner Mawatha
P.O. 515, Colombo 2 - Sri Lanka

ෆැක්ස්
පැක්ස්
Fax } 011 - 2338574/ 2338659/ 2338635/
2338570/ 2338543

දුරකථන
தொலைபேசி
Telephone } 011- 2135402/ 2135410/ 2135412 /
2135413/ 2135411

E-Mail – secretariat@ird.gov.lk
Web: www.ird.gov.lk

Stamp Duty Circular: SEC/2019/02

14th May 2019

For all District Secretaries and Divisional Secretaries

As per the provisions and the orders of the Stamp Duty (Special Provisions) Act, No. 12 of 2006 amended by the Stamp Duty (Special Provisions) (Amendment) Act, No. 10 of 2008, charging, collecting and remitting the Stamp Duty arrears on any license issued for sale of liquor or any license for sale of bottled toddy.

As per the audit query no. PUR/D/IR/3/AQ/18/01 dated 16.01.2018 which was forwarded to me by the Auditor General, in respect of the Stamp Duty income deprived by the Government as a result of the inability of charging the Stamp Duties on any license issued for the sale of liquor or any license for sale of bottled toddy, which contradictive to the prevailing laws as stipulated by the,

- 1) The notice conveyed through the Stamp Duty Circular 2008/02 dated 03.05.2008 of the Commissioner of Inland Revenue-Investigation, Legal and Stamp Duty which forwarded to all the District Secretaries and the Divisional Secretaries as per the notice made through the letter no. FP/ 06/10/02/03 dated 30.04.2008 of the Director General at the Fiscal Policy Department, and
- 2) The notice conveyed through the Stamp Duty letter no. 2017/01 dated 27.02.2017 of the Commissioner of Inland Revenue – Stamp Duty which forwarded to all the District Secretaries and the Divisional Secretaries, as per the notice conveyed through the letter no. FP/06/10/01/04 dated 10.01.2017 of the Director General at the Fiscal Policy Department under the heading of “ Stamp Duty for the license issued for the sale of local liquor, ”

had been illustrated through a sample inspection.

- 2.1) The Stamp Duty on any foreign liquor license issued in respect of any calendar year, any license issued from time to time for extending the period of the license of any liquor shop conducted in any place for less than a calendar year, any arrack license issued for sale of local liquor together with any license for sale of foreign liquor or any license issued for sale of bottled toddy,
- i. in accordance with the order effected from 04.04.2006 up to 05.10.2006 and the item 4 of the schedule therein, which published in extraordinary Gazette No. 1439/1 dated 03.04.2006, amount of Rs. 1000/- for the time period of 04.04.2006 up to 05.10.2006
 - ii. in accordance with the order effected from 06.10.2006 up to 31.12.2007 and the item 4 of the schedule therein, which published in extraordinary Gazette No. 1465/19 dated 05.10.2006, amount of Rs. 1000/- or 10% of the license fee whichever is less, for the time period of 06.10.2006 up to 31.12.2007,
 - iii. in accordance with the order effected from 01.01.2008 up to 31.12.2012 and the item 4(b) of the schedule therein, which published in Extraordinary Gazette No. 1530/13 dated 01.01.2008, amount of Rs. 10,000/- for the time period of 01.01.2008 up to 31.12.2012,

Should be charged, collected and remitted.

- 2.2) In accordance with the order effected from 01.01.2013 up to 30.09.2018 and item 4 of the schedule therein, which published in Extraordinary Gazette No. 1789/9 dated 17.12.2012, a Stamp Duty of Rs. 20,000/- should be charged, collected and remitted on any foreign liquor license issued in respect of any calendar year, any license issued from time to time for extending the period of the license of any liquor shop conducted in any place for less than a calendar year, any arrack license out of AFL1, AFL2, AFL3 and AFL 4 issued for sale of local liquor together with any license for sale of foreign liquor or any license issued for sale of bottled toddy during the time period of 01.01.2013 up to 30.09.2018.
- 3) By considering the facts indicated in above paragraphs of 01 and 02, it is kindly informed to take expedite measures to charge, collect and remit the Stamp Duty which had not been properly charged, collected and remitted on any license for sale of liquor or license for sale of bottled toddy, where the collected Stamp Duty as such, should be remitted to the Stamp Duty Account of the Commissioner General of Inland Revenue, No. 4153842 at Bank of Ceylon by following the instructions indicated at the rear side of the Stamp Duty remittance from attached herewith this, through a cheque order under the name of Commissioner General of Inland Revenue on or before 15.06.2019, as well as take necessary measures to forward the certified

copy of the said remittance from and the duly completed statement in respect of the particulars regarding the charged, collected and remitted, in accordance to the form attached herewith this, together with the signature of the District Secretary and the Accountants through the registered post, to the address of Commissioner General of Inland Revenue, Stamp Duty Division, 11th Floor, Department of Inland Revenue, Colombo 02 on or before 15.06.2019.

- 4) It is kindly informed that the Stamp Duty should be charged on any license issued for sale of liquor or any license issued for sale of bottled toddy which issued on or after 01st October 2018, in accordance to the order published in item 4(b) of the schedule of Extraordinary Gazettes, No. 2091/3 dated 01.10.2018 and No. 2104/5 dated 31st December 2018.



Nadun Guruge

Commissioner General of Inland Revenue

Nadun Guruge
Commissioner General
Department of Inland Revenue,
Sir Chittampalam A.Gardiner Mawatha,
Colombo 02.

- Copies: 1. Auditor General and the Chairman of the National Audit Commission
2. Secretary – Ministry of Finance
3. Commissioner General of Excise
4. Secretary – Ministry of Public Administration and Disaster Management