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செயலகம்
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Circular No: SEC/2023/E/05

July 26, 2023

Circular to Withholding Agents

FILING OF QUARTELY STATEMENT OF ADVANCE INCOME TAX (AIT)

This Circular specifies the guideline for Withholding Agents to file the Quarterly Statement of AIT as per Section 86(8) of the Inland Revenue Act, No. 24 of 2017(IR Act) as amended by the Inland Revenue (Amendment) Act, No. 4 of 2023, which is effective from 8th May 2023.

1. Liability of Filing Quarterly Statement of AIT

As per Section 86 (8) of the IR Act as amended by the Inland Revenue (Amendment) Act, No. 4 of 2023, a person who deducts AIT from payments referred to in Section 84A shall require to file quarterly statements as **specified** by the Commissioner-General.

Accordingly, a person who deducts AIT from **any amounts paid or payable to a Withholdee referred to in item 2 of this circular as interest, discounts or income from Islamic financial transaction or on other debt obligations at the rate of 5%** is specified as the person who is required to file Quarterly Statements within thirty days after the end of each quarter ending on the thirtieth day of June, thirtieth day of September and thirty first day of December.

Withholding Agents not specified as above **are not required** to file the above said Quarterly Statements of AIT.

2. Details of the Withholdees

Only the details of deduction of AIT on the payment of any **amounts as the interest, discounts or income from Islamic financial transactions or on other debt obligations** made to **resident individuals** who are 59 years old or above as at the date of deduction of AIT should be entered into Quarterly Statement of AIT as specified in Annexure 01 of this circular. Schedule 1 attached to the Quarterly Statement of AIT should be considered as a part of the Quarterly Statement of AIT.

3. Period Codes and due date of submission of Quarterly Statement

Withholding Agents are required to quote the following period codes in the Quarterly Statements of AIT of relevant period of the year of assessment 2023/2024 as appended.

Quarter ended	Period code	Due date
30.06.2023	2310	30.07.2023
30.09.2023	2320	30.10.2023
31.12.2023	2330	31.01.2024

For any subsequent periods, you are required to follow the same format.

4. Completion of Quarterly Statements of AIT

All the details required by the Quarterly Statements of AIT specified in Annexure 1 ((**Form No. "ASMT - WHT_001Q_E"**)) of this circular should be filled. Quarterly statements of AIT and its Schedule 1 can be downloaded from IRD Portal. Withholding Agents are required to get all relevant details from withholdees before completing the Quarterly Statement of AIT.

The details entered into the schedule 1 to the Quarterly Statement of AIT should be tallied with details entered in to Schedule 1 to the Annual Statement of WHT/AIT (**Form No. Asmt WHT_001_E**) which shall be filled on or prior to April, 30th day after the end of the year of assessment.

State the valid National Identity Card (NIC) number of the withholdee. To avoid the rejection of the new NIC format by the system, change the cage to TEXT type before entering the NIC numbers. Guidelines to filling the Annual Statement of WHT/ AIT (**Form No. Asmt WHT_001_E**) should be followed in filling the Quarterly Statements of AIT where it is relevant.

The Quarterly Statement of AIT shall be considered as a statement made to a tax official and a person who makes false or misleading in a material particular shall be liable for a penalty under Section 181 of the IR Act or for any criminal proceedings under Section 190 of the said Act.

5. Amendment to Quarterly Statement of AIT

The Quarterly Statements of AIT are not allowed to amend as issuing refunds of AIT to Senior Citizens is based on the relevant Quarterly Statements of AIT.

6. Withholding Certificate

Withholding agents are required to mentioned the cheque/auto payment receipt numbers and date of AIT payment to the Commissioner General of Inland Revenue in Withholding Certificate as specified in circular number SEC/2022/E/02 (dated 20.12.2022) and SEC/2022/E/03 (dated 23.12.2022). Further, such withholding certificates shall be issued in hard copy format for such individuals at their request.

7. Method of Filing

There is no e-filing facility for the Quarterly Statement of AIT, but the facility is available to **upload** the Quarterly Statement (in PDF format) and Schedules (in csv Excel format) through e-service (Refer Annexure 2).

8. Quarterly Statement of AIT for period ending on the 30th June, 2023

The Withholding agents are permitted to file the Quarterly Statement for the above period on or before 31.08.2023.



D.R.S. Hapuarachchi
Commissioner General of Inland Revenue

D.R.S. Hapuarachchi
Commissioner General of Inland Revenue
Inland Revenue Department
Sir Chittampalam A. Gardiner Mawatha
Colombo 02.

Copies to:

1. Secretary to Ministry of Finance, Economic Stabilization and National Policies
2. Director, Banks Supervision Branch, Central Bank of Sri Lanka
3. Secretary, Sri Lanka Banks' Association (Guarantee) Limited.



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 இலங்கை உள்நாட்டு இறைவரி
 Sri Lanka Inland Revenue

For Office Use

DLN	
Date	

QUARTERLY STATEMENT OF ADVANCE INCOME TAX Year of Assessment 2023/2024

QUARTER ENDED: dd/mm/yyyy

PERIOD CODE:

Taxpayer Identification Number (TIN)	Address :

PART I – Summary of Advance Income Tax (AIT) Deductions

In SL Rs.

1	Payment type	Total payment value (Amount before deducting AIT(a) (a) = (b) + (c))		Amount not liable for AIT (if any) (b)	Amount liable for AIT (c)		Amount of AIT deducted (d)
	Interest or Discount						

PART II – Monthly payment summary

In SL Rs.

Month	Total Tax Liability	Total Amount paid / remitted to IRD	Date of Payment to IRD	
			Date of Payment	Cheque No./Reference No.
Grand Total				

PART IV – DECLARATION

I declare to the best of my knowledge and belief that all particulars furnished in this Statement and Schedule is true, correct and complete. I am aware that making an incorrect or false statement or giving false information is an offence.

Full Name of the Declarant											
Designation											
	(Managing Director/Director/Secretary/Principal Officer/ Duly Authorized Agent)										
Telephone Number											
E – mail											
Signature											
Date			/								

Quarterly Statement of Advance Income Tax Form specified by the Commissioner General of Inland Revenue under Section 86 of the Inland Revenue Act No. 24 of 2017.

Please note that penalties are imposed on any person who has not submitted a statement or submitted an incorrect Statement and penalties and interest shall be imposed for non-payment of taxes on due dates

Annexure 2

Please use the below steps to upload scanned Quarterly statement and verified Schedule to RAMIS system.

Link: <https://eservices.ird.gov.lk/Authentication/LoginForCompany>

Step 1 – Log in with SSID as your tax reference number.

10.2.172.31/Authentication/LoginForCompany?returnUrl=%2FDashboard%2FShowDashboard

SRI LANKA INLAND REVENUE

I am logging in for my company's/business's tax matters

* My tax reference number <Select a value>

* My IRD PIN

* My company tax reference number TIN

Enter the text shown left
TZHGJK

Refresh

Forgot My IRD PIN?

Login Reset Cancel

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Chittampalam A. Gardiner Mawatha, Colombo 02.
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SRI LANKA INLAND REVENUE

I am logging in for my company's/business's tax matters

* My tax reference number SSID 200009445

* My IRD PIN *****

* My company tax reference number TIN 200009445

Enter the text shown left
TZHGJK

Refresh

Forgot My IRD PIN?

Login Reset Cancel

Department of Inland Revenue, Sri Lanka,
Chittampalam A. Gardiner Mawatha, Colombo 02.
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Step 2 – Select 'Upload Schedules / Documents' in the Return Schedule / Management Dropdown

The screenshot shows the Sri Lanka Inland Revenue website interface. At the top, there is a navigation bar with the following menu items: Financial, Return / Schedule Management, Payment, Taxpayer Registration, Clearance, and Correspondence. The 'Return / Schedule Management' dropdown menu is open, displaying a list of options: With Holding Tax (WHT), Upload Schedules / Documents (highlighted in yellow), Economic Service Charge (ESC), Statement of Estimated Tax, Payable (SET), SET Credit Schedule (SCS), and Stamp Duty (SD). The URL '72.31/Dashboard/ShowDashboard' is visible next to the selected option. A 'Back' button is located at the bottom left of the dropdown menu. The footer contains the text: 'Department of Inland Revenue, Sri Lanka, Chittampalam A. Gardiner Mawatha, Colombo 02. © 2014, All rights reserved by Inland Revenue Department - Sri Lanka'.

The screenshot shows the 'Schedule File/Document upload entry' page on the Sri Lanka Inland Revenue website. The page displays the taxpayer's identification number (TIN) as 300090362 and the name of the organization as 2021 UAT 02. A message states: 'If you wish to upload schedule file and/or supporting documents, check your schedule files processing status and please click hyper link provided on the respective tax types.' Below this message is a table with the following columns: S/N, Tax Type, Upload Schedule / Document, and Schedule file processing status. The table contains one entry with S/N 1, Tax Type 'Withholding Tax(WHT)', and a blue hyperlink for 'Upload Schedule / Document'. The 'Schedule file processing status' column contains a blue hyperlink for 'Schedule file processing status'. A 'Back to home' button is located at the bottom right of the page. The footer contains the text: 'Department of Inland Revenue, Sri Lanka, Chittampalam A. Gardiner Mawatha, Colombo 02. © 2014, All rights reserved by Inland Revenue Department - Sri Lanka'.

S/N	Tax Type	Upload Schedule / Document	Schedule file processing status
1	Withholding Tax(WHT)	Upload Schedule / Document	Schedule file processing status

Step 3 – Enter the period code of Year of Assessment (Ex: 2324)

The screenshot shows the 'Schedule Files/ Documents Screen' on the Sri Lanka Inland Revenue portal. The header includes the logo and 'SRI LANKA INLAND REVENUE' with a user ID 'SSID20009445' and a 'LOGOUT' button. A navigation menu contains 'Financial', 'Return / Schedule Management', 'Payment', 'Taxpayer Registration', 'Clearance', and 'Correspondence'. The main form area displays the following information:

- Taxpayer Identification Number (TIN): 300090362
- Name of the organization: 2021 UAT 02
- Tax type: WHT
- * Period Code: (empty field)
- Tax Period From: (empty field) To: (empty field)

Below this is an 'Upload schedule Files / Documents' section with a 'Select Files' button. A table below the button has columns for 'Document Type', 'Sub Document Type', and 'Document Name'. A note at the bottom states: 'Note - Please ensure schedule file validated using schedule verification tool.' At the very bottom are buttons for 'Back to home', 'Submit', 'Reset', and 'Cancel'.

Step 4 – Select 'Quarterly statement of Advance Income Tax' from dropdown list to upload the scanned AIT Statement.

This screenshot shows the same 'Schedule Files/ Documents Screen' as in Step 3, but with the 'Document Type' dropdown menu open. The 'Period Code' field is now filled with '2324', and the 'Tax Period From' and 'To' fields are filled with '2023-04-01' and '2024-03-31' respectively. The dropdown menu for 'Document Type' is expanded, showing the following options:

- Schedule (highlighted in blue)
- Supporting Document (ASPMT)
- Supporting Document (AUDIT)
- QUARTERLY STATEMENT OF ADVANCE INCOME TAX (AIT)

The 'Sub Document Type' is set to 'WHT - Schedule 01'. The 'Document Name' column in the table below is empty. The note and bottom buttons remain the same as in the previous screenshot.

Step 5 – Select correct **Quarter** in the **sub document type** and upload the quarterly statement of AIT

Financial Return / Schedule Management Payment Taxpayer Registration Clearance Correspondence

Schedule Files/ Documents Screen

Taxpayer Identification Number (TIN) 300090362

Name of the organization 2021 UAT 02

Tax type WHT

Period Code 2324

Tax Period From 2023-04-01 To 2024-03-31

Upload schedule Files / Documents

Document Type QUARTELY STATEMENT OF ADVANCE INCOME TAX (AIT) Sub Document Type Quarter 1 [Select Files](#)

Document Type	Sub Document Type	Document Name
---------------	-------------------	---------------

Note - Please ensure schedule file validated using schedule verification tool.

[Back to home](#) [Submit](#) [Reset](#) [Cancel](#)

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Financial Return / Schedule Management Payment Taxpayer Registration Clearance Correspondence

Schedule Files/ Documents Screen

Taxpayer Identification Number (TIN) 300090362

Name of the organization 2021 UAT 02

Tax type WHT

Period Code 2324

Tax Period From 2023-04-01 To 2024-03-31

Upload schedule Files / Documents

Document Type QUARTELY STATEMENT OF ADVANCE INCOME TAX (AIT) Sub Document Type Quarter 1 [Select Files](#)

Document Type	Sub Document Type	Document Name	
QUARTELY STATEMENT OF ADVANCE INCOME TAX (AIT)	Quarter 1	AIT_23241_300090362.pdf	Remove

Note - Please ensure schedule file validated using schedule verification tool.

[Back to home](#) [Submit](#) [Reset](#) [Cancel](#)

Step 6 – Select 'Schedule' document type and 'Schedule 1' sub document type for uploading the verified schedule.

The screenshot shows the 'Schedule Files/ Documents Screen' with the following details:

- Taxpayer Identification Number (TIN): 300090362
- Name of the organization: 2021 UAT 02
- Tax type: WHT
- Period Code: 2324
- Tax Period From: 2023-04-01 To: 2024-03-31

The 'Upload schedule Files / Documents' section is active, showing:

- Document Type: Schedule
- Sub Document Type: WHT - Schedule 01
- Buttons: Select Files

Document Type	Sub Document Type	Document Name	
QUARTELY STATEMENT OF ADVANCE INCOME TAX (AIT)	Quarter 1	AIT_23241_300090362.pdf	Remove
Schedule	WHT - Schedule 01	300090362_WHT_SCHEDULE01_2324_20230731_ORIGINAL_V1.csv	Remove

Note - Please ensure schedule file validated using schedule verification tool.

Buttons: Back to home, Submit, Reset, Cancel

This screenshot shows the same 'Schedule Files/ Documents Screen' as above, but with a confirmation dialog box overlaid. The dialog box asks: 'Have you verified the schedule file using the verification tool?' with 'Yes' and 'Cancel' buttons.

The background screen shows the same taxpayer information and document list as in the previous screenshot.

Step 7 – Get a print of the acknowledgment