

Notice to Taxpayers Making Tax Payments by Cheques

In order to record your tax payments accurately and without delays in the Commissioner General's Account, you are kindly requested to pay attention to the facts mentioned below.

- Once you making the tax payments by cheques, actions will be taken to credit your payments to the Inland Revenue Department only after being realized. Accordingly, the date on which the cheque is realized, will be considered as the date of the payment.
- The payment for the tax payable by you should be made without delaying to the bank so that it should be received by the Inland Revenue Department on or before the due date. Late payments are subjected to penalties and interests. (as per the provisions of the relevant Acts).
- Since, your Taxpayer Identification Number (TIN) and registered Tax Type will be verified by the bank via the Inland Revenue computer system at the time of making the payment, you should make sure to mention the correct Taxpayer Identification Number (TIN) and the registered tax type code in the reverse side of the cheque. (Tax Type codes have been mentioned in the reverse side of the paying-in-slip).
- Once the payments are received to the Inland Revenue Department, a message will be
 delivered automatically to the taxpayer via SMS and e-mail, to the mobile number and
 e-mail address provided by you at the Registration. Hence you are requested to update
 your mobile number and email. For further information follow the below link.
 http://www.ird.gov.lk/en/Lists/Latest%20News%20%20Notices/Attachments/518/CMN12072023 E.pdf
- If Clearance Certificate is required on payment of tax such certificate will be issued upon realizing of your cheque.
- Instead of cheque payments, tax payment can be made by cash or bank order or through Online Tax Payments Platform (OTPP).
- For further details of paying taxes through the online Tax Payments Platform (OTPP), please refer to the Public Notice Number PN/PMT/2022-01 dated May 17, 2022 by logging into Inland Revenue Department's web portal.

 $\underline{www.ird.gov.lk} \\ \underline{http://www.ird.gov.lk/en/Lists/Latest%20News\%20\%20Notices/Attachments/423/PN_PMT_202201_17052022_E.pdf$

Refer to the Inland Revenue website for updated information regularly

Commissioner General of Inland Revenue

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