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உள்நாட்டு இறைவரித் திணைக்களம்
Inland Revenue Department

NOTICE TO THE TAXPAYERS

**NOTICE ON FILING OF COUNTRY BY COUNTRY REPORT (CbCR) OF
THE MNE GROUP**

Who should give the notice - As for the Regulation 6 of the Extraordinary Gazette No. 2104/4 of 31.12.2018 a Constituent Entity of a Multinational Enterprise (MNE Group) Tax Resident in Sri Lanka is required to give Notice to the Commissioner General of Inland Revenue on filing of the CbCR of the MNE Group, if total consolidated group revenue exceeds 115 billion Sri Lankan Rupees during the Fiscal Year immediately preceding the Reporting Fiscal Year.

• **Notification Should Include:**

- I. Whether it is the Ultimate Parent Entity or the Surrogate Parent Entity of the MNE Group
- II. If it is not the Ultimate Parent Entity or the Surrogate Parent Entity, the identity and tax residency of the Reporting Entity of the MNE Group

• **Notification should be submitted :**

- I. By e-mail to: secretariat@ird.gov.lk or,
- II. Post to :

**The Commissioner
Secretariat Branch
Department of Inland Revenue
Chittampalam A Gardiner Mawatha
Colombo 02**

• **Filing date of the Notification -**

- ▶ MNE Group of Which Fiscal Year starts from April 1, 2019 - not later than December 31, 2019
- ▶ MNE Group of Which Fiscal Year starts from January 1, 2020 - not later than December 31, 2020

• **Format of the Notice -**

It can be downloaded from the IRD web portal - www.ird.gov.lk

• **Time of filing of the CbCR -**

This should be filed not later than 12 months after the last day of the Reporting Fiscal Year of the MNE Group.

Eg : MNE Groups;

- a. Of Which fiscal year ended with 31st December, 2020 – 31/12/2021
- b. Of Which fiscal year ended with 31st March, 2020 – 31/03/2021

Commissioner General of Inland Revenue



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