



## INLAND REVENUE DEPARTMENT

### Notice to Taxpayers

# PENALTY ON TAX IN DEFAULT TO BE WRITTEN OFF

In terms of Section 13 (1) of the PART II of the Finance Act, No. 18 of 2021, the Commissioner General of Inland Revenue shall write off any penalty or interest as follows.

#### 1) Applicable Taxes

- (a) Income Tax (including withholding tax and PAYE) imposed under the provisions of the Inland Revenue Act, No. 24 of 2017 and previous repealed Acts (Act No. 28 of 1979, 38 of 2000 and 10 of 2006)
- (b) Value Added Tax imposed under the provisions of the Value Added Tax Act, No.14 of 2002
- (c) Betting and Gaming Levy imposed under the provisions of the Betting and Gaming Levy Act, No.40 of 1988 or Finance Act, No.11 of 2002
- (d) Stamp Duty imposed under the provisions of the Stamp Duty Act, No.43 of 1982 and Stamp Duty (Special Provisions) Act, No.12 of 2006

#### 2) Applicable Periods

Up to the periods where the payment due date of relevant **period is December 31, 2020 or prior to that date.**

#### 3) Requirements

Full amount of outstanding tax for a specific applicable period should be paid on or prior to the date of March 31, 2022.

**Therefore, taxpayers are requested to make payments of full outstanding amounts of above taxes for above periods on or before March 31, 2022.**

**If full tax outstanding is paid as above, in relation to a specific period, penalty or interest for such period will be waived off.**

Kindly consider that, this notice is not applicable for income tax arrears which are to be written off in terms of Section 12 of the PART II of the Finance Act, No. 18 of 2021 and Section 58(1) of the Inland Revenue (Amendment) Act, No.10 of 2021.

**Commissioner General of Inland Revenue**



**TAXES - FOR A BETTER FUTURE**