



## Inland Revenue Department

### Notice to the Liquor License Holders

#### Tax Clearance Certificate for the Renewal of the Liquor License

Liquor License Holders are hereby informed to fulfill the following requirements in requesting the Tax Clearance Certificates for the renewal of the Liquor Licenses for 2024.

➤ **Income Tax**

- Should have submitted the return for the year of assessment 2022/2023 and paid the taxes.
- Self-Assessment Payments should have made which relevant for the first and second quarter of the year of assessment 2023/2024

➤ **Value Added Tax**

- Should have submitted the returns up to 30.09.2023 (2330) and paid the taxes as per the respective returns.

➤ **Social Security Contribution Levy**

- Should have submitted the returns up to 30.09.2023 (2330) and paid the taxes as per the respective returns.

➤ Apart from the above taxes, if you have registered for any other tax, the relevant returns should have been submitted and tax payments made.

➤ Tax Clearance application for the renewal of the Liquor Licenses can be downloaded from the IRD web portal using bellow link. ([Downloads: Forms and Returns: Clearances](#))

➤ All due taxes available at the time of submitting application should have settled.

➤ If there is no any tax to be paid for a particular period, reasons should be specified in the application.

- The application form should be filled and submitted to the relevant Unit along with the relevant confirmation as instructed below.
  - i. Company Tax files (Medium Corporate, Upper Corporate and Large Taxpayers), files of High Net Wealth Individual Unit (non-corporate), files of VIP and RTP Units and files of Metropolitan Corporate Employment Unit to the **Customer Service and Promotion Unit**, Located at IRD Head Office.
  - ii. Tax files of metropolitan and regional offices (company, individual or partnership) to that particular office
- Application forms may be submitted online via e-service of the Inland Revenue Department. ([www.ird.gov.lk](http://www.ird.gov.lk))
- Accordingly, Tax Clearance Certificate for the renewal of liquor licenses will be issued by the computer system to taxpayers who have fulfilled all the above requirements.

## Commissioner General of Inland Revenue



**TAXES - FOR A BETTER FUTURE**