



## **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 with effect from 01<sup>st</sup> January 2025.

➤ **Income Tax**

- The Return of Income for the year of assessment 2023/2024 should have been submitted and taxes should have been paid as per such Return.
- Self -Assessment Payments relevant to the first and second quarters of the year of assessment 2024/2025 should have been made.

➤ **Value Added Tax**

- The returns for the quarters up to the quarter that ended on 30.09.2024 (up to 2430) should have been submitted and taxes should have been paid as per respective returns and monthly payments that had to be settled by the date on which obtaining the Tax Clearance Certificate should have been made.

➤ **Social Security Contribution Levy**

- The returns for the quarters up to the quarter that ended on 30.09.2024 (up to 2430) should have been submitted and taxes should have been paid as per the respective returns and monthly payments that had to be settled by the date on which obtaining the Tax Clearance Certificate should have been made.

- 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 below link.

[Downloads: Forms and Returns: Clearances](#)

- If there is an outstanding amount of taxes, steps should have been taken to settle it before submitting the application form.
- If there is no any tax to be paid for a particular period, reasons should be specified in the application form.
- The application form should be filled and submitted to the relevant Unit along with the relevant confirmation as instructed below.
  - i. Company files (Medium Corporate, Upper Corporate and Large Taxpayers), files of High Net worth Individual Unit (non-corporate), files of VIP and RTP Units and files of Metropolitan Corporate Employment Unit to the Consultation and Promotion Unit (2<sup>nd</sup> Floor – Head Office)
  - ii. Tax files of metropolitan and regional offices (company, individual or partnership) to that particular office
- Applications may be forwarded online via e-service of the Inland Revenue Department. (www.ird.gov.lk)
- Accordingly, Tax Clearance Certificate related to the renewal of liquor licenses will be issued by the computer system to taxpayers who have fulfilled all the above requirements.
- As per your wish, Inland Revenue Department takes action to send the Tax Clearance Certificate directly to the Excise Department.

For this purpose, forward your letter of expressing consent along with the Application Form. Letter format of expressing consent can be downloaded from the IRD web portal using below link.

[Downloads: Forms and Returns: Clearances](#)

## Commissioner General of Inland Revenue

