

GUIDE TO FILL THE STATEMENT OF STAMP DUTY COMPOUNDED

You are strongly advised to read this guide carefully before filling the Statement.
You can submit the Statement either through e-services or through manually.

Filing through e-Services

www.ird.gov.lk → e-Services → Access to e-Services.

Quick Guides on e-services is available in the IRD web portal for more information.

Use the e-Service and save the time and cost

If you are already an e- service user, you may have to activate the Stamp Duty tax type for functioning the Stamp Duty activities. If not you may request a PIN to be able to use the e-Services.

(<https://eservices.ird.gov.lk/Registration/PINRequest/ShowPINRequestDetail>)

Filing Manually -

Address to Send -

Commissioner General of Inland Revenue
Central Document Management Unit (CDMU),
Department of Inland Revenue,
Sir Chiththampalam A Gardiner Mawatha,
Colombo 02.

The barcode is unique for each statement for particular period. Therefore should use the **original statement** sent by IRD for filing purpose. In the case of misplacing the original Statement, contact the Business Consultation Unit in IRD.

You are instructed to aware Taxpayer Specific Details and the Period on the first page.

- TIN
- Name and Address
- Period - Statement period Code
 - For quarter ended 31/03/2021 - 2110
 - For quarter ended 30/06/2021 - 2120
 - For quarter ended 31/12/2020 - 2040
- Due date
- The system generated barcode number.

The Statement consist of four parts

1. Part 1 - Stamp Duty Liable Instruments.
2. Part 2 - Stamp Duty Exempted Instruments.
3. Part 3 - Payment related information.
4. Part 4- Declaration

Part 1 - Stamp Duty Liabe Instruments

Refer the Extra Ordinance Gazette Notice No. 1465/19 with respective amendments for Stamp Duty liable instruments and applicable tax rates.

<http://www.ird.gov.lk/en/Type%20of%20Taxes/SitePages/StampDuty.aspx?menuid=1213>

List of available Rates are in **ANNEXURE 1** at the end of this Guide

Types of Specific Instruments are listed under the **Column 101** of the statement.

Enter details of all liable instruments that have been compounded.

- i. Column 102 - Enter number of each Instrument issued in the relevant period
- ii. Column 103 - Enter the cumulative value of each liable instrument, under the respective instrument.
- iii. Column 104 - Enter the aggregate amount of Stamp Duty compounded for each type of Instrument.
- iv. Cage 100 - Enter the total value of Stamp Duty compounded aggregated value of Column No. 104.

Part 2 - Stamp Duty Exempted Instruments

Refer the Extra Ordinance Gazette Notice No. 1465/20 with respective amendments for more information about exempted instruments.

Types of Specific Instruments are listed under **Column 201** of the statement.

Enter the details of Exempted Instruments if any.

- i. Column 202 - Enter number of each Exempted Instrument issued, under the respective instrument.
- ii. Column 203 - Enter cumulative value of each exempted instrument under the respective instrument.

Note - Maintain separate schedules for liable instruments and exempted instruments for each period as specified in the IRD web portal under 'Tax Type' - Stamp Duty.

<http://www.ird.gov.lk/en/Type%20of%20Taxes/SitePages/StampDuty.aspx?menuid=1213>)

Part 3 - Payment related information

Use preprinted pay-in- slip that have been issued by IRD for specific quarter, to settle the Stamp Duty liability of that quarter. In the absence of preprinted pay-in-slips you are instructed to enter correct payment period code.

E.g.:- For quarter ended 30/09/2020 - 20090
For quarter ended 31/12/2020 - 20120

Pay the Stamp Duty to the Bank of Ceylon to avoid the late payment and expiration of cheques.

Part 4 - Declaration.

Enter the requested details of the declarant clearly in the declaration at the end of the Statement, along with the signature and the official frank of the authorize officer.

Please note that in absence of the **Declarant's Signature** the Statement would be considered as Non-submission.

Note - **Penalties may be imposed on any person, making an incorrect statement, not submitting a Statement on the due date or non-payment of taxes on due dates.**

Example:-

The company ABC limited has issued following instruments during the quarter ending 30.09.2020.

1. Insurance policy

Serial no	Date	Name of the policy holder	Reference no of the instrument	Nature of the policy	Total value of the instrument Rs.	Stamp duty collected Rs.
1	20.07.2020	xxxx	G123	General policy for a car	750,000.00	750.00
*2	05.08.2020	CCC	G124	General policy for a machinery	125,000.00	-
3	05.08.2020	yyyy	G125	General policy for a cab	135,000.00	135.00
*4	09.09.2020	ZZZZ	L1001	life insurance for Mr. ZZZ	250,000.00	-
5	22.09.2020	KKKK Ltd	F2001	Fire insurance for KKKK Ltd	75,000.00	75.00
Total					1,210,000.00	960.00

*2, *4 - Exempted Insurance policies

2. Salary Receipt

Month of July

Serial no	Date	Employee number	Name of employer	Gross salary amount Rs.	Stamp duty deducted Rs.
*1	25/07/2020	1001	Aaaa	25,000.00	-
2	25/07/2020	1002	bbbb	35,000.00	25.00
*3	25/07/2020	1003	Cccc	15,000.00	-

Month of August

Serial no	Date	Employee number	Name of employer	Gross salary amount Rs.	Stamp duty deducted Rs.
*1	25/08/2020	1001	Aaaa	25,000.00	-
2	25/08/2020	1002	bbbb	35,000.00	25.00
*3	25/08/2020	1003	Cccc	15,000.00	-

Month of September

Serial no	Date	Employee number	Name of employer	Gross salary amount Rs.	Stamp duty deducted Rs.
*1	25/09/2020	1001	Aaaa	25,000.00	-
2	25/09/2020	1002	bbbb	35,000.00	25.00
*3	25/09/2020	1003	Cccc	15,000.00	-

*1, *3 - Exempted Salary Receipts.

Annexure I

Instrument	Rate (Rs.)
1. Affidavit.	50/-
2. Policy of Insurance	Rs.1/- for every Rs. 1,000 or part thereof
3. Warrant to act as Notary Public	Rs. 2,000/-
4.(i) Any foreign liquor license issued in respect of any calendar year or less than calendar year	Rs. 20,000/-
4.(ii) Any liquor license out of the liquor licenses AFL1, AFL2, AFL3 and AFL 4 or which are issued together with any foreign Liquor license	Rs. 2,000/-,per license or 10% of license fee whichever is higher
4. (iii) Any license issued for the sale of bottled toddy.	Rs. 2,000/-,per license or 10% of license fee whichever is higher
4. (iv) Any license issued to carry on any trade, business, profession or vocation other than any trade or business of sale of liquor	Rs. 2,000/-, per license or 10% of license fee whichever is lower.
5. Credit card transactions in foreign countries	Rs. 25/- for every Rs.1,000 or part thereof
6. A Bond or Mortgage for any definite and certain sum of money and affecting any property	Rs. 1/- per every Rs.1,000 or part thereof
7. A Promissory note	Rs. 1/- per every Rs.1,000 or part thereof
8. Any instrument relating to a lease or hire of any property	Rs. 10/- per every Rs. 1,000 or part thereof of the aggregated rent or hire (not exceeding the sum for the first 20 years period of lease term, where it exceeds 20 years).
9. A receipt or discharge given for any money or other property	Rs.25/- (Amount exceeding Rs 25,000/-)
10. Any receipts /voucher of gross remuneration such as salary and wages, salary areas, allowances, over time payments, bonus, etc.	Rs.25/- (Amount exceeding Rs 25,000/-)

Contact Details

Please contact following numbers for more details.

Secretariat	0112135435 0112135434
Stamp Duty Unit	0112135179 0112135137 0112135139 0112135171