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உள்ளாட்டு இறைவரித் திணைக்களம் - இலங்கை
INLAND REVENUE DEPARTMENT - SRI LANKA



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வருடாந்த செயலாற்றுகை அறிக்கை
Annual Performance Report

2023



INLAND REVENUE DEPARTMENT

2023

ANNUAL PERFORMANCE REPORT

EXPENDITURE HEAD NO. 246

(In compliance with the Section 2.4 of the Public Finance Circular No. 402 dated
12th September, 2002)

D. UPUL A. JAYAWARDHANA

Commissioner-General of Inland Revenue (Acting)

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Abbreviations

ACIR	Assistant Commissioner of Inland Revenue
ADB	Asian Development Bank
AIBO	Academy of International Business Officials
AIT	Advance Income Tax
APIT	Advance Personal Income Tax
ASEAN	Association of South East Asian Nations
BGL	Betting and Gaming Levy
BOI	Board of Investment
CATA	Commonwealth Association of Tax Administrators
CECWG	Customs Enforcement and Compliance Working Group
CFO	Chief Financial Officer
CGIR	Commissioner-General of Inland Revenue
CGT	Capital Gain Tax
CIGAS	Computerized Integrated Government Accounting System
CIPs	Compliance Improvement Plans
CIR	Commissioner of Inland Revenue
CIT	Corporate Income Tax
COC	Code of Conduct
CPU	Central Processing Unit
CRM	Compliance Risk Management
DC	Data Center
DCGIR	Deputy Commissioner-General of Inland Revenue
DMA	Department of Management Audit
DPO-2	Development Policy Operation
DRC	Disaster Recovery Center
DRM	Domestic Resource Mobilization
DTAA	Double Tax Avoidance Agreements
DTRU	Default Tax Recovery Unit
ECA	Enhanced Capital Allowance
EFF	Extended Fund Facility
ERP	Enterprise Resource Planning
ESC	Economic Service Charge
FR	Financial Regulation
GDP	Gross Domestic Product
GLOBE	Global Anti Base Erosion Model Rules
GOSL	Government of Sri Lanka
GST	Goods and Services Tax
HNW	High Net Worth

HR	Human Resources
HS	Harmonized System
HWIs	High Wealth Individuals
HWIU	High Wealth Individuals Unit
IBFD	The International Bureau of Fiscal Documentation
ICT	Information and Communication Technology
IIT	Individual Income Tax
IMF	International Monetary Fund
IRA	Inland Revenue Act, No. 24 of 2017
IRBM	The Inland Revenue Board of Malaysia
IRD	Inland Revenue Department
ISORA	International Survey on Revenue Administration
IT	Information Technology
ITAS	Information Technology Administration Service
ITC	International Tax Co-operation
ITSP	Information Technology Strategic Plan
JICA	Japan International Cooperation Agency
KPIs	Key Performance Indicators
LTO	Large Taxpayers Office
LTU	Large Tax Units/Large Taxpayers Units
MAP	Mutual Agreement Procedure
MBAT	Master of Business Administration in Taxation
MCU	Medium Corporate Unit
MSD	Management Services Department
MT	Migrating Tax
NBD	National Budget Department
NBT	Nation Building Tax
OECD	Organization for Economic Co-operation and Development
PAYE	Pay-As-You-Earn
PIM	Postgraduate Institute of Management
PIT	Partnership Income Tax
PSC	Public Service Commission
RA-FIT	Revenue Administration Fiscal Information Toolkit
RAMIS	Revenue Administration Management Information System
RF	Remittance Fee
RMC	Risk Management Committee
RMU	Risk Management Unit
RTI Act	Right to Information Act, No. 12 of 2016
S/C- PAYE	Surcharge Tax - Pay-As-You-Earn
SAARC	South Asian Association for Regional Cooperation
SARTTAC	South Asia Regional Training and Technical Assistance Center

SB	Structural Benchmarks
SCIR	Senior Commissioner of Inland Revenue
SD	Stamp Duty
SDCIR	Senior Deputy Commissioner of Inland Revenue
SDGs	Sustainable Development Goals
SLIDA	Sri Lanka Institute of Development Administration
SMS	Short Message Service
SSCL	Social Security Contribution Levy
ST	Surcharge Tax
STL	Share Transaction Levy
STTR	Subject To Tax Rule
SVAT	Simplified Value Added Tax
SWOT	Strengths, Weaknesses, Opportunities & Threats
TIN	Taxpayer Identification Number
TVD	Tax on Voluntary Disclosure
UCU	Upper Corporate Unit
UNDP	United Nations Development Programme
VAT	Value Added Tax
VIP & RTP	Very Important Persons & Restricted Tax Payers
WHT	Withholding Tax
Y/A	Year of Assessment

01

CHAPTER

INSTITUTIONAL PROFILE



1.1 Introduction

1.1.1 The Inland Revenue Department

The Tax Administration of a country is the cornerstone of the fiscal infrastructure. The Inland Revenue Department (IRD) plays the role of Tax Administrator of Sri Lanka. The IRD as the primary institution responsible for revenue collection, tax compliance management, and implementation & enforcement of tax laws, plays a vital role in ensuring the financial stability of the country. Its history goes back to more than nine decades. Fulfilling the necessity of an administrative body to levying of taxes, the Income Tax Department was established in 1932. Subsequently, after amalgamation of Estate Duty and Stamp Duty with the Income Tax Department it was renamed as “Department of Income Tax, Estate Duty and Stamps” in 1933. In 1958 with the introduction of “Kaldor Reforms” it was renamed as the Inland Revenue Department (IRD). In 1974, with the establishment of Sri Lanka Inland Revenue Service as a closed service, the IRD became a prominent government department comprising highly skilled tax professionals. At present, the IRD administers Corporate Income Tax (CIT), Individual Income Tax (IIT), Value Added Tax (VAT), Betting and Gaming Levy (BGL), Stamp Duty (SD), Capital Gain Tax (CGT), Share Transaction Levy (STL), Migrating Tax (MT), Remittance Fee (RF), Surcharge Tax (ST), Tax on Voluntary Disclosure (TVD) and Social Security Contribution Levy (SSCL). In addition, the IRD administers the Advance Income Tax (AIT) and Advance Personal Income Tax (APIT) schemes, as well.

In the process of administering the aforesaid taxes, the IRD provides the services such as taxpayer registration, facilitating tax return filing and payment processing, dispute resolution,

taxpayer education, other taxpayer services, and providing tax related data to other government institutions, etc.

The IRD’s management comprises, the Commissioner General, nine Deputy Commissioners General, twenty-two Senior Commissioners, and ninety Commissioners. Its operational level staffs comprise Senior Deputy Commissioners, Deputy Commissioners and Assistant Commissioners, as a combined cadre. In addition, staffs from other services such as Sri Lanka Administrative Service, Sri Lanka Accountants Service, Sri Lanka Translators’ Service, Sri Lanka Information and Communication Technology Service, and Management Service Officers’ Service etc., are employed in the IRD for support services.

Being the main tax administrator of the country, the IRD collects more than 50% of the Government Tax Revenue, annually.

1.1.2 Vision and Mission Statement

Vision

To be a taxpayer friendly tax administrator delivering excellent service to the taxpaying public, with well trained and dedicated staff.

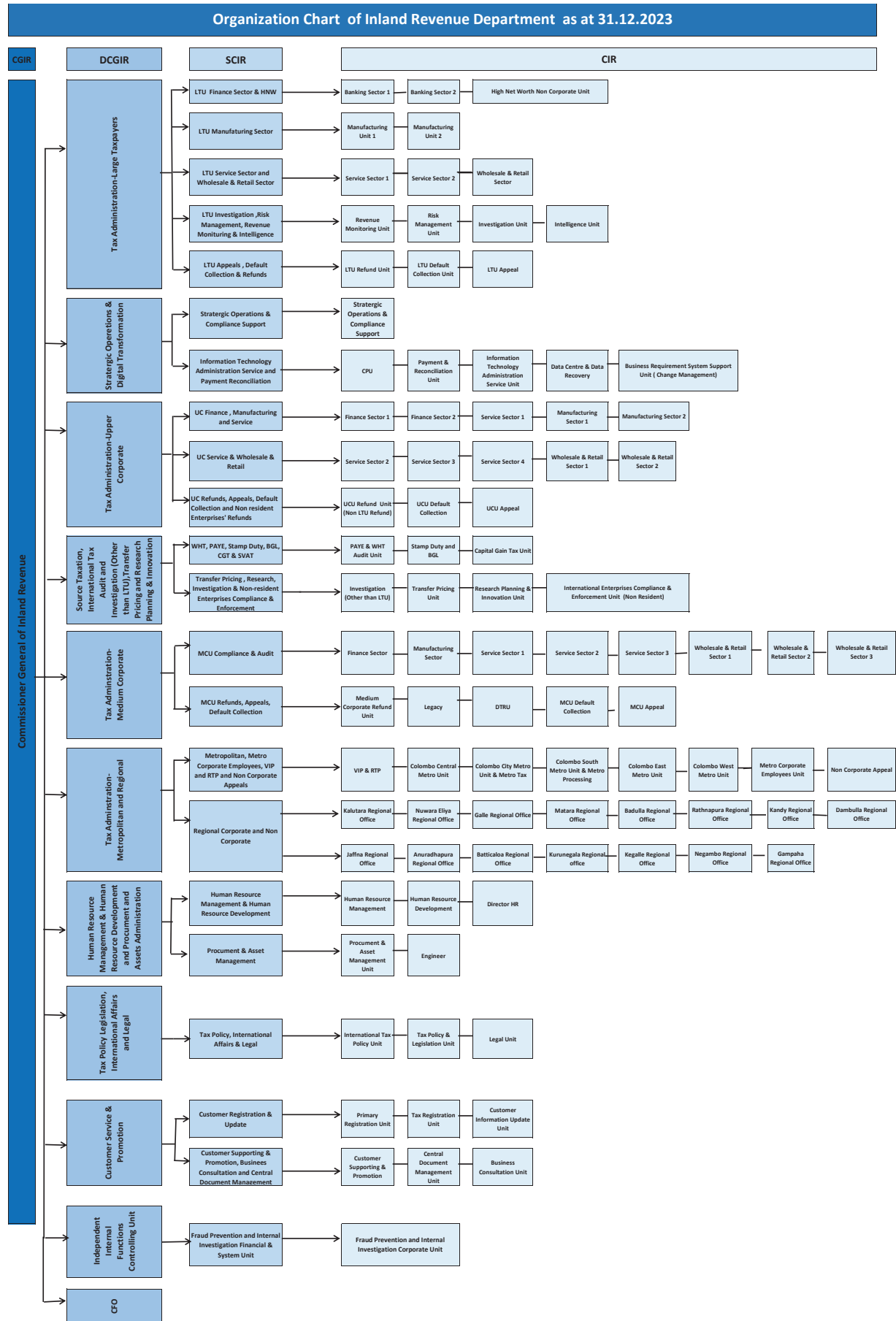
Mission

To collect taxes in-terms of relevant tax and other related laws, by encouraging voluntary compliance while deterring tax evasion and tax avoidance, and to enhance public confidence in the tax system administered by the Inland Revenue Department by administering relevant tax and other related laws in a fair, friendly and expeditious manner and thereby facilitate a beneficial tax culture.

1.1.3 Key Objectives and Goals

- Achieve government revenue targets
- Facilitate voluntary taxpayer compliance and self-assessment
- Build a nimble and effective organization based on segmentation that is overseen by a non - operational headquarters
- Strengthen the skills and professionalism of staff and the integrity, productivity and adaptability of the Inland Revenue Department
- Improve taxpayer services leveraging streamlined business processes, technology and data
- Collaborate closely and build trusting relationships with stakeholders

1.2 Organizational Chart



1.3 Management Team

Principal Officials as at 31st December 2023

Mr. D. U. A. Jayawardhana Commissioner-General of Inland Revenue (Acting)

Deputy Commissioners General

Mr. M. S. M. Siyaan	Tax Administration - Upper Corporate
Mr. D. U. A. Jayawardhana	Strategic Operations & Compliance Support and Digital Transformation
Mrs. W. A. S. Chandrasekera	Tax Administration - Medium Corporate
Mr. T. M. J. N. Bandara	Tax Administration - Large Taxpayers
Mrs. H. W. N. K. Thalaramba	Human Resource Management & Human Resource Development, and Procurement & Assets Administration
Mrs. R. P. H. Fernando	Tax Policy, Legislation, International Affairs and Legal
Mr. B. K. S. Shantha	Source Taxation, International Tax Audit, Investigation (Other than LTU), Transfer Pricing and Research Planning & Innovation
Mr. M. D. Anandasiri	Customer Service & Promotion
Mrs. S. P. Ranasinghe	Tax Administration - Metropolitan and Regional

Senior Commissioners

Mrs. J. A. D. D. W. K. Siriwardena	Primary Registration, Tax Registration and Customer Information Update
Mr. U. D. N. Jayaweera	Information Technology Administration Service (ITAS), Change Management, and Payment Reconciliation
Mrs. J. D. Ranasinghe	LTU Appeals, Default Collection and Refunds
Dr. (Mrs.) N. T. A. Dissanayake	LTU Service Sector and Wholesale & Retail Sector
Mr. D. M. N. S. B. Dissanayake	WHT/AIT, PAYE/APIT, Stamp Duty & BGL, CGT and SVAT
Mrs. V. K. A. Thusithanjalee	Upper Corporate Service Sector 2-4 & Wholesale & Retail Sector
Mr. T. U. Athukorala	Procurement & Assets Management
Mr. U. L. U. K. Perera	Upper Corporate – Refunds, RAMIS Period Appeals, Default Collection and Non-resident Enterprises' Refunds

Mr. W. M. R. Bandara	Human Resource Management & Human Resource Development
Miss. R. A. S. Rajapaksha	Medium Corporate - Finance, Manufacturing, Service and Wholesale & Retail Sectors
Mr. L. K. Ratnayake	Strategic Operation & Compliance Support
Mr. J. M. S. S. Rathnawardhana	Tax Policy, International Affairs & Legal
Mr. K. G. P. K. Dharmawardena	LTU Manufacturing Sector
Mr. N. M. A. K. B. Napana	LTU - Investigation, Risk Management, Revenue Monitoring and Intelligence
Mrs. D. L. Samarawickrama	Customer Supporting & Promotion, Business Consultation and Central Document Management
Mr. H. S. S. Kumara	LTU - Finance Sector and High-Net-Worth
Mr. V. G. R. Kumara	Regional Corporate and Non-corporate
Mrs. M. N. Pushpalatha	Medium Corporate - Refunds, Appeals, Default Collection - Legacy and DTRU
Mr. M. K. P. J. S. S. Perera	Upper Corporate – Finance and Manufacturing Sectors, Service Sector 1
Mr. I. V. Jayaratne	Metropolitan, Metro Corporate Employees, VIP & RTP and Non Corporate Appeals
Mrs. T. M. S. M. Tennakoon	Investigation (Other than LTU), Non-resident Enterprises Compliance & Enforcement, Transfer Pricing, and Research Planning & Innovation
Mrs. S. D. C. Malkanthi	Independent Internal Function Controlling

02

CHAPTER

TAX POLICY IMPLEMENTATION



2.1 Introduction

Tax policy plays a crucial role in shaping economic activities, income distribution, and societal well being. Its significance extends beyond mere revenue generation, influencing individual and business decisions, societal outcomes, and the broader macroeconomic environment. The IRD plays a crucial role in shaping the tax system, developing tax legislation, and providing strategic guidance on tax policy matters. The predominant objective of the tax policy division of the IRD is to establish a fair, efficient, and effective tax collection and enforcement system. In order to achieve the primary goals of the tax policy of the government, such as revenue generation to fund public services, redistribution of wealth, economic stability, and incentivizing desirable sectors the Tax Policy Division closely works with the Fiscal Policy Department of the Ministry of Finance. In this exercise the IRD follows the fundamental principles guiding the design and implementation of tax policy such as equity, efficiency, simplicity, transparency, and administrability.

Once tax policies are formulated by the Ministry of Finance, the IRD is typically involved in drafting the necessary legislations or amendments to existing tax laws. This requires a deep understanding of legal frameworks, principles, tax regulations, and administrative procedures. The policy division often engages with various stakeholders, including chambers, industry associations, tax experts, and other government agencies, to gather inputs on proposed tax reforms and ensure that policies are well-received and implemented smoothly. In addition, the tax policy division engages in international taxation issues, such as cross-border transactions, transfer pricing, negotiating for double tax treaties, and maintaining cooperation with other international agencies such as International Monetary Fund (IMF),

World Bank, Commonwealth Association of Tax Administrators, and tax authorities.

This chapter mainly focuses on changes brought in to tax laws administered by the IRD during the year 2023, with brief descriptions.

2.2 Legislations Enacted for Amending the Tax Laws in the Year 2023

Following amendments were passed by the Parliament and implemented by IRD during the year.

- Inland Revenue (Amendment) Act, No. 4 of 2023
- Inland Revenue (Amendment) Act, No. 14 of 2023
- Value Added Tax (Amendment) Act, No. 32 of 2023
- Social Security Contribution Levy (Amendment) Act, No. 15 of 2023
- Betting and Gaming Levy (Amendment) Act, No. 11 of 2023

2.2.1 Amendments to the Inland Revenue Act, No. 24 of 2017 (IRA)

In order to implement several tax policy changes relating to income tax, two amendment Acts were passed by the Parliament during the year 2023.

2.2.1.1 Inland Revenue (Amendment) Act, No. 4 of 2023

The tax policy changes brought by the Inland Revenue (Amendment) Act, No. 04 of 2023, which was certified by the Hon. Speaker on 08 May 2023, are as follows:

➤ General Deductions - Section 10 (2A) of the IRA

Provisions have been introduced to discourage transactions by cash while encouraging the payments by other means through banks and financial institutions. Accordingly;

- (a) A payment to another person in respect of a **single transaction** or a series of single transactions relating to a single event that exceeding Rs. 500,000 per day, unless such payment is made to the other person through a **bank account** (by a cheque/bank draft, or credit/debit card, or through an electronic payment system) no deduction is allowed in the calculation of Income of the payer for tax purposes. Also, such amounts incurred by such person shall not be considered as cost of acquisition of an asset for the purposes of the IRA. Further, such amounts paid by cash are not considered as the “cost of an asset” that deductible in calculation of gains from the realization of capital assets or investment assets or for the purposes of allowance for trading stock, capital allowances and balancing allowances and for other purposes of the IRA. The effective date of this provision is 08 May 2023.
- (b) **“Single Transaction”** means the purchase or procurement of any goods or services, on a single invoice, receipt or statement. **“Bank account”** means any account maintained in a bank or financial institution in Sri Lanka.
- (c) These restrictions are not applicable for
- Sri Lanka Government (Departments, Ministries, Local Authorities),
 - Any undertaking of the Government of Sri Lanka,
 - Public Corporations,
 - Banks,
 - Financial institutions (as defined in Section 195 of the IRA), and
 - Classes of persons and payments prescribed by the Minister of Finance.
- **Source of Payments - Section 73 of the IRA**
In addition to the existing source rules in Section 73 of the IRA for payments in respect of Employment, a new source rule has been introduced and accordingly, payments received in respect of employment shall have a source in Sri Lanka to the extent such payment is derived from a company resident and conducting the business in Sri Lanka.
- **Tax Payable by Withholding - Section 84A/85/86 of the IRA**
- (a) The Commissioner-General shall have power to specify the procedure of withholding tax from any payment made to a non-resident person (outward remittances) with effect from 08 May 2023. In addition to the relevant withholding agent who is making the payment to a non-resident person, financial institution (relevant licensed commercial bank or authorized dealer who engaged for such payment of outward remittances) shall also be complied with such procedure. Failure to comply with such procedure by any financial institution shall be subject to a penalty not exceeding Rs. 50,000/-.
- (b) For the purpose of Section 85, Government of Sri Lanka shall be considered as a “person” and accordingly, shall become a withholding agent for the purpose of deducting withholding tax from payments to non-resident persons other than a payment derived through a Sri Lankan permanent establishment.
- (c) Withholding agents who have deducted Advance Income Tax under the provisions of Section 84A shall file three quarterly statements, in addition to the annual statement which shall be

filed 30 days after the end of the year of assessment (April 30th). Such quarterly statements shall be filed within thirty days after the end of each three months period ending on the thirtieth day of June, and September and thirty first day of December as specified by the Commissioner-General.

➤ **Opinion of the Secretary to the Treasury - Section 100 of the IRA**

The Commissioner-General may, obtain an opinion or observation of the Secretary to the Treasury on the underlying tax policy relating to any tax provision, for the purpose of interpretation of such tax provision.

Information for Tax Policy Decisions Notwithstanding the secrecy provisions of the IRA, Commissioner-General may disclose information to the Director General of the Fiscal Policy Department, for the purpose of making decisions on the tax policy and Government Revenue.

➤ **Tax Returns - Section 113 of the IRA**

Filing of tax returns through the e-Service platform (e-Filing) is mandatory for all taxpayers from the year of assessment commencing on 1 April 2023 (2023/24). However, the Commissioner-General may authorize to furnish manual tax returns based on the just and equitable reasons of taxpayers.

➤ **Information - Section 123 of the IRA**

Following institutions and persons shall provide information including financial transactions information or shall provide access for records under them on a regular basis in electronic format, as may be prescribed, to the Commissioner-General:

- Registrar General of the Registrar General's Department;

- Registrar General of Companies;
- Commissioner General of Motor Traffic;
- Officer of any other Government institution in charge of granting contracts for the supply of goods, works, or consulting and non-consulting services;
- Financial institutions;
- Stock exchange; and
- Any other person or a Government institution as may be prescribed by regulations.

➤ **Assessments - Section 135 of the IRA**

The Assistant Commissioner may further amend the original assessment (after the amended assessment) within the time bar period (30 months) specified in paragraph (b) of subsection (2) of Section 135 of the IRA or within one year time from the amended assessment. However, one year time from the amended assessment is available only for alterations or additions made in the amended assessment to the original assessment.

➤ **Administrative Review - Section 139 of the IRA**

The Commissioner-General shall notify his decision in writing or in electronic means for any request for administration review within 2 years period of the receipt of such request. If not, request shall be deemed to be accepted unless the taxpayer appeal to the Tax Appeals Commission after seven months since the request for administrative review was made. This amendment is applicable for all requests made on or after 08 May 2023.

➤ **Income Tax Refunds Procedure - Section 150 of the IRA**

- (a) A taxpayer can request to set off 60% of the refundable amount against the

subsequent income tax payable by him, prior to a tax audit (by a tax official) of such refund claim.

- (b) Resident individuals are entitled to receive their refund claims less than Rs. 100,000 within 3 months of the claim, prior to a tax audit by a tax official. Further, if such individual is a senior citizen (as defined in Section 195 of the IRA), then, he is entitled for refund claims in every 3 months (ended on June 30th, September 30th, December 31st and March 31st) period where his claim is less than Rs. 25,000 subject to same conditions. The manner and procedure on Senior Citizens' refunds have been published by the Commissioner-General.

➤ **Taxation of Dividends - First Schedule of the IRA**

- (a) Dividend paid by a resident company to an individual who is a non-resident person during the period from 1 October 2022 to 31 December 2022, is exempt from Income Tax.
- (b) Applicable income tax rate for gains and profits from dividend (if part of taxable income) received or derived by residents (whether individuals or any entity) during the second six months period of the Year of Assessment 2022/23 is 15%.
- (c) Dividend paid by a resident company to an individual to the extent that such dividend payment is attributable to, or derived from, another dividend received by that resident company or another resident company, is exempt from Income Tax, w.e.f. 1 October 2022.

➤ **Relief from Penalty or Interest - First Schedule of the IRA**

If any company who has not paid income tax due on gains from realization of investment assets at 30% for the period from 01.10.2022 to 19.12.2022, but pays the due amount of tax payable by such company (at 30%), on or before 30.06.2023, such company shall not be liable to any penalty or interest in terms of the provisions of the IRA.

➤ **Income Tax Rate for BOI Companies - Second Schedule of the IRA**

If,

- (a) an enterprise has entered into an agreement with the Board of Investment of Sri Lanka under section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978 on or after 1 April 2018 but prior to 1 October 2022; and
- (b) such agreement provides for the profits and income of that enterprise or any dividend paid by that enterprise to be fully or partly exempt from income tax or to be taxed at a reduced rate of income tax, such profit and income of such enterprise or such dividend paid by such enterprise shall continue to be exempt from income tax payable, or shall be liable for income tax at the rate provided for in such agreement, as the case may be.

➤ **Investment Incentives - Second Schedule of the IRA**

- (a) A person who has entered into an agreement with the Board of Investment of Sri Lanka and invests in the expansion of his existing undertaking, during any year of assessment shall be granted enhanced capital allowances in relevant percentage subject to relevant Sub paragraph of Paragraph 1 of the Second Schedule to the IRA.

- (b) For the purpose of Paragraph 1 of the Second Schedule to the IRA, “**existing undertaking**” is any undertaking conducted by a person, prior to the first date of investment on depreciable assets; “**expansion**” shall not include transfer, purchase or exchange of depreciable asset of an existing undertaking of a person or an associate of a person, or the purchase of depreciable asset to replace an existing depreciable asset of an undertaking of a person.

➤ **Income Tax Exemptions - Third Schedule of the IRA**

The following shall be exempt amounts;

- (a) Amounts derived by a non-resident person from engaging in a project of the Government of Sri Lanka, if such project is approved by the Minister taking into consideration the economic benefits to the country, and is totally funded from foreign grants
- (b) Gains and profits received or derived by an authorized person carrying on a Business of Strategic Importance as approved under the provisions of the Colombo Port City Economic Commission Act, No. 11 of 2021 and the employment income of an employee employed in terms of section 35 of that Act, up to the extent provided for in that Act for each year of assessment
- (c) Gain made by an entity of which more than fifty percent of direct or indirect membership interest owned by the Government of Sri Lanka as a gain from the realization of a capital asset or liability of the business or realization of an investment asset, if such gain was made due to any decision by the

Government of Sri Lanka as being essential for the economic development of Sri Lanka and subject to the prior written approval of the Minister

2.2.1.2 Inland Revenue (Amendment) Act, No. 14 of 2023

The tax policy changes brought by the Inland Revenue (Amendment) Act, No. 14 of 2023, which was certified by the Hon. Speaker on 08 September 2023, are as follows:

➤ **Tax rates for Employees’ Trust Funds, Provident, Pension or Gratuity Funds and Termination Funds - First Schedule of the IRA**

The taxable income of the Employees’ Trust Fund, an approved provident or pension fund, or an approved termination fund for any year of assessment commencing on or prior to 1 April 2022 and for the first six months period of the year of assessment commencing on 1 April 2023 shall be taxed at the rate of 14%.

The taxable income of the Employees’ Trust Fund, an approved provident or pension fund or an approved termination fund for the second six months period of the year of assessment commencing on 1 April 2023 and for each year of assessment commencing on or after 1 April 2024, shall be taxed at the rate of 14%.

Such part of the gains and profits received or derived by the Employees’ Trust Fund, an approved provident or pension fund or an approved termination fund from treasury bonds, for the second six months period of the year of assessment commencing on 1 April 2023 and for each year of assessment commencing on or after 1 April 2024, shall be taxed at the rate of 30%.

If the Employees’ Trust Fund, an approved provident or pension fund or an approved

termination fund has invested in eligible bonds, and the Registrar of the Public Debt Department of the Central Bank of Sri Lanka confirms that any such fund has effectively participated in the process of domestic debt optimization approved by the Parliament by Resolution dated 1 July 2023, such part of the gains and profits received or derived by such funds from the treasury bonds, for the second six months period of the year of assessment commencing on 1 April 2023 and for each year of assessment commencing on or after 1 April 2024 shall be taxed at the rate of 14%.

2.2.1.3 Amendments to the Inland Revenue Act, No. 24 of 2017 those were passed by the Parliament before 2023 and implemented w.e.f. 2023

➤ Tax Payable by Withholding - Section 83A(1A)/84A/85

Deduction of WHT, AIT and APIT has been made mandatory w.e.f. 1 January 2023.

In terms of Section 83A(1A) of the IRA as amended, w.e.f. 1 January 2023, an employer shall deduct APIT on any payment which falls under section 5 made to his employee, as specified by the Commissioner-General.

In terms of Section 84A and 85 of the IRA as amended, w.e.f. 1 January 2023, a person shall deduct WHT/AIT on following payments which has a source in Sri Lanka except the exempt amounts, at the relevant rates.

Table 2.1 : WHT/ AIT on Certain Payments

Payment	Relevant WHT Rate (%)
Service fee payments exceeds Rs. 100,000 per calendar month to a resident individual who is not an employee of the payer with respect to following -	5% on full payment
(a) For teaching, lecturing, examining, invigilating or supervising an examination ;	
(b) As a commission or brokerage to a resident insurance, sales or canvassing agent; or	
(c) For services provided by such individual in the capacity of independent service provider such as doctor, engineer, accountant, lawyer, Software developer, researcher, academic or any individual service provider as may be prescribed by regulation	
Interest or discount paid	5%
Rent payments to a resident person (if aggregate amount exceeds Rs. 100,000 per calendar month)	10% on full payment
Charge, natural resource payment or premium	14%
Royalty	14%
Dividend	15%

Source: Inland Revenue Department

➤ Changes in Reliefs – Individuals

Table 2.2 : Changes in Reliefs - Individuals

Type of Relief	Year of Assessment (Y/A)		
	First nine-month period of the Y/A 2022/23 01.04.2022 - 31.12.2022	Balance three-month period of the Y/A 2022/23 01.01.2023 - 31.03.2023	Y/A 2023/24 & onwards 01.04.2023
Personal Relief for Residents or Citizens	Rs. 2,250,000	Rs. 300,000	Rs. 1,200,000
Expenditure relief for Residents	Rs. 900,000	Not Applicable	Not Applicable

Source: Inland Revenue Department

➤ **Calculation of Income Tax Payable for the Y/A 2022/23**

Income tax payable for the Y/A shall be calculated separately for two periods on the actual basis, but for following cases proportionate basis could also be applied.

Individuals may apportion the business income to arrive the taxable income on the pro-rata basis at 75:25 to the periods of nine month and three months respectively. Other than individuals may apportion the business income to arrive the taxable income on the pro-rata basis at 50:50 to the periods of first six month and second six month respectively.

➤ **Final Withholding Payments**

Dividend declared by a resident company, on after 1 January 2023 shall be a final withholding payment.

➤ **Income Tax Rates Applicable to Individuals (Resident and Non-resident)**

Table 2.3 : Income Tax Rates Applicable to Individuals

Income Tax Rate		
First nine-month period of the Y/A 2022/23 01.04.2022 - 31.12.2022	Balance three-month period of the Y/A 2022/23 01.01.2023 - 31.03.2023	For the Y/A 2023/24 & onwards 01.04.2023
First Rs.2,250,000 - 6%	First Rs.125,000 - 6%	First Rs.500,000 - 6%
Next Rs.2,250,000 - 12%	Next Rs.125,000 - 12%	Next Rs.500,000 - 12%
Balance - 18%	Next Rs. 125,000 - 18%	Next Rs.500,000 - 18%
	Next Rs. 125,000 - 24%	Next Rs.500,000 - 24%
	Next Rs. 125,000 - 30%	Next Rs.500,000 - 30%
	Balance - 36%	Balance - 36%

Source: Inland Revenue Department

➤ **Removal of Exemptions with effect from 01.04.2023**

Gains and profits earned or derived by any person from -

- i. Providing information technology and enabled services

- ii. Any Vocational Education Programmes of any Vocational Institution
- iii. Any business of export of gold, gem or jewelry or from the business of cutting and polishing of gems which are brought to Sri Lanka and exported after such cutting and polishing
- iv. A new undertaking for sale of recycled construction materials commenced on or after 01.04.2021
- v. An undertaking for the purpose of manufacturing of boats and ships (by a resident person) in Sri Lanka commenced on or after 01.04.2021
- vi. Any renewable energy established with a capacity to produce not less than one hundred Mega Watts of solar or wind power and supplied such power to the national grid commenced on or after 01.04.2021
- vii. From an undertaking (by any resident person) to construct and install of communication towers and related appliances using local labour and local raw materials in Sri Lanka or to provide required technical services for such construction or installation commenced on or after 01.01.2021
- viii. Undertaking for letting bonded warehouses or warehouses related to offshore business in the Colombo and Hambanthota Ports commenced on or after 01.04.2021

Gains and profits earned or derived by any Individual from any business commenced on or after 01.04.2021 upon successful completion of vocational education.

➤ **Deduction Rules of the IRA**

- i. Additional 100% deduction of Marketing and Communication Expenditure (granted subject to the provisions of the IRA) is not available for the year of assessment 2023/24
- ii. Improvement expenditure incurred on depreciable assets which are having zero written down value (fully capital allowance granted depreciable assets) could be deducted as follows;

Table 2.4 : Changes to the Deduction Rules of the IRA

Depreciable Asset	Basis
Buildings, structures and similar works of a permanent nature.	Over 12 years in equal amount
Other depreciable assets	Over 3 years in equal amounts

Source: Inland Revenue Department

➤ **Removal of Concessionary Tax Rates**

Concessionary rates applied on gains and profits of Individuals have been removed with effect from 01.01.2023.

- i. Consideration received in respect of gems and jewellery
- ii. Supply of electricity to the national grid generated from renewable energy resources.

2.2.2 Amendments to the Value Added Tax Act, No. 14 of 2002

In order to implement the several tax policy changes relating to Value Added Tax, an amendment Act was passed by the Parliament in the year 2023.

2.2.2.1 Value Added Tax (Amendment) Act, No. 32 of 2023

The tax policy changes brought by the Value Added Tax (Amendment) Act, No. 32 of 2023, which was certified by the Hon. Speaker on 13 December 2023, are as follows:

➤ **Exemptions - First Schedule**

The PART II of First Schedule to the Value Added Tax Act, No. 14 of 2002 as amended by the Value Added Tax (Amendment) Act, No. 32 of 2023 will be terminated w.e.f. 31.12.2023. Accordingly, goods and services exempted from VAT w.e.f. 01.01.2024 are referred to in PART III of First Schedule to the Value Added Tax Act, No. 14 of 2002. Such exempted goods and services are listed in annexure 03.

2.2.2.2 Amendments to the Value Added Tax Act, No. 14 of 2002 those were passed by the Parliament before 2023 and implemented w.e.f. 2023

➤ **Removal of Exemptions of VAT**

Exemption granted on supply of condominium residential accommodation by any person has been lifted and made liable for VAT w.e.f. 01 January 2023.

2.2.3 Amendments to the Social Security Contribution Levy Act, No. 25 of 2022

In order to implement the several tax policy changes relating to Social Security Contribution Levy, an amendment Act, was passed by the Parliament in the year 2023.

2.2.3.1 Social Security Contribution Levy (Amendment) Act, No. 15 of 2023

The tax policy changes brought by the Social Security Contribution Levy (Amendment) Act, No. 15 of 2023, which was certified by the Hon. Speaker on 08 September 2023, are as follows:

➤ **New Exemptions - First Schedule of the SSCL Act**

New exemptions have been included to Part IA of the First Schedule to the SSCL Act:

- (a) Any motor vehicle identified under Harmonized Commodity Description and Coding Numbers for Customs purpose and liable to Excise Duty under Excise (Special Provisions) Act, No. 13 of 1989 on the importation
- (b) Equipment used by differently abled persons
- (c) Importation of rough unprocessed gem stones for the purpose of re-export upon being cut and polished, if the payment is received in foreign currency remitted to Sri Lanka through a bank
- (d) Any article sold at duty free shops
- (e) Rice manufactured out of locally procured paddy

New exemption has been included to Part II of the First Schedule to the SSCL Act:

- (a) Services provided by any General Sales Agent who holds an Air Transport Service Licence issued under section 97 of the Civil Aviation Act, No. 14 of 2010

► **Amendment to existing Exemptions - First Schedule of SSCL Act**

Item 1 of Part II of the First Schedule has been amended for the avoidance of doubts and to avoid electricity price variations.

Accordingly, exemption is available for generation of electricity and supply of electricity other than supply of electricity by any person who holds a distribution license issued under section 13 of the Sri Lanka Electricity Act, No. 20 of 2009. Thus, supply of electricity by any person who holds a distribution license issued under section 13 of the Sri Lanka Electricity Act, No. 20 of 2009 is liable to SSCL.

2.2.4 Amendments to the Betting and Gaming Levy Act, No. 40 of 1988

In order to implement the several tax policy changes relating to Betting and Gaming Levy, an amendment Act, was passed by the Parliament in the year 2023.

2.2.4.1 Betting and Gaming Levy (Amendment) Act, No. 11 of 2023

The tax policy changes brought by the Betting and Gaming Levy (Amendment) Act, No. 11 of 2023, which was certified by the Hon. Speaker on 21 August 2023, are as follows:

► **Registration - Section 3(1) (1A) and 3(1) (1b)**

- (a) Person who carries on the business of gaming:
 - Every Person who carries on the business of gaming who shall be entitled to obtain a licence issued Under Section 2 of Casino Business Regulation Act, No. 17 of 2010 is required to be registered with the IRD within one month from the licence issuance
 - Any person, who has obtained such licence and has not registered with IRD, shall register with IRD within one month from 21 August 2023 (prior to 21 September 2023).
- (b) Person who carries on the business of Bookmaker - Every person who carries on the business of Bookmaker shall register with IRD within one month from the date of commencement of the business.
 - Any person who has commenced the business of Bookmaker before 21 August 2023 has not registered with IRD shall register with IRD within one month from 21 August 2023 (prior to 21 September 2023).

➤ **Gross Collection Levy on the business of bookmaker & business of gaming - Section 2(1) (c)**

Gross collection levy rate has been increased to fifteen per centum (15%) for any year commencing from 1 April 2023 on the gross collection from the business of bookmaker or business of gaming, if such gross collection exceeds Rs. 1 million per month.

➤ **Removal of Social Security Contribution Levy (SSCL) - Section 2(1) (e)**

Any person who is liable to pay the Gross collection levy shall not be liable to pay SSCL w.e.f. 21 August 2023.

➤ **Casino Entrance Levy - Section 2(2) (b)**

With effect from 01 April 2023:

- Every person who carries on the business of gaming in Sri Lanka, shall collect casino entrance levy of United States Dollars fifty (USD 50) or its equivalent in any other convertible foreign currency or in Sri Lanka currency from person who is a citizen of Sri Lanka who enters such place of business of gaming physically or via internet.
- Non-Citizens are not subject to casino entrance levy

➤ **Annual Levy on the Business of Gaming - Part II of Schedule to the Act**

The amount of the levy payable by a person carrying on the business of gaming including playing Rudjino for every year commencing on or after 01 April 2023, is increased to Rs. five hundred million (Rs. 500 million).

➤ **Annual Levy on the Business of Bookmaker - Part I of Schedule to the Act**

The amount of the levy payable by a person carrying on the business of a bookmaker for every year commencing on or after 01 April

2023, is amended as set out below.

- a) Annual levy payable by bookmaker who conducts the business through an agent or via internet with or without the use of live telecast facilities has been increased to Rs. five million (Rs. 5 million).
- b) Annual levy payable by bookmakers who conducts the business with the use of live telecast facilities has been increased to Rs. one million (Rs. 1 million).
- c) Annual levy payable by bookmakers who conducts the business without the use of live telecast facilities has been increased to Rs. seventy five thousands (Rs. 75,000/-).

➤ **Definition of “Bookmaker”**

The Definition of bookmaker has been broadened. The “bookmaker” means a person who receives or negotiates bets;

- (a) directly or indirectly;
- (b) in cash or on credits; or
- (c) via internet,

on horse races which are run or are proposed to be run or any sport event to be held or proposed to be held in Sri Lanka or outside Sri Lanka.

2.2.5 Gazette Notices Issued During the Year

Following Gazette notices were issued during the year under the Inland Revenue Act, No. 24 of 2017. and Value Added Tax Act, No.14 of 2002.

2.2.5.1 Extraordinary Gazette Notification No. 2334/21 dated 31 May 2023

By this Gazette Extraordinary published to do specify that the additional classes of persons required to register under Section 102 of the IRA.

Part - A

With effect from 1 June 2023;

- i. Practitioners registered with the Sri Lanka Medical Council established under the Medical Ordinance (Chapter 105);
- ii. Members of the Institute of Chartered Accountants of Sri Lanka established by Act, No. 23 of 1959;
- iii. Members of the Institute of Certified Management Accountants of Sri Lanka incorporated by Act, No. 23 of 2009;
- iv. Members of Institute of Engineers of Sri Lanka incorporated by Act, No. 17 of 1968;
- v. Members of Association of Professional Bankers, Sri Lanka;
- vi. Members of Sri Lanka Institute of Architects incorporated by Sri Lanka Institute of Architects Law, No. 01 of 1976;
- vii. Members of Institute of Quantity Surveyors of Sri Lanka incorporated by Act, No. 20 of 2007;
- viii. Attorneys-at-Law of the Supreme Court of Sri Lanka;
- ix. The persons who registered their businesses in Divisional Secretariats;
- x. The persons who have vehicles registered (other than three wheelers, motor bicycles and hand tractors) in Department of Motor Traffic;
- xi. The persons who have purchased or acquired by virtue of Deeds of Transfer, of any immovable property in Sri Lanka on or after 1 April 2018;
- xii. Employee whose monthly contribution from both employee and employer to any Provident Fund is more than Rs. 20,000/-

xiii. Any individual who obtains approval for a building plan from a Local Government Authority; and

xiv. Any other individual who receives payment of Rs. 100,000/- per month or Rs. 1,200,000/- for twelve months period for providing any services in Sri Lanka.

Part - B

With effect from 1 January 2024, any individual who does not belong to any category in PART - A, and: -

- i. Who is at the age of 18 years or more as at 31 December 2023, or
- ii. Who attains the age of 18 years on or after 1 January 2024, after attaining the age of 18 years.

2.2.5.2 Extraordinary Gazette Notification No. 2316/13 dated 24 January 2023

By this Gazette Extraordinary published an Order to specify matters relating to and the manner in which tax is calculated in respect of VAT on Financial Services w.e.f. 01.10.2022.

2.2.5.3 Extraordinary Gazette Notification No. 2363/22 dated 19 December 2023

By this Gazette Extraordinary published under section 2A of the Value Added Tax Act No. 14 of 2002, VAT rate has been revised with effect from 1 January 2024 as set out below.

Table 2.5 : Revised VAT Rates w.e.f. 01.01.2024

Description	VAT Rate
(a) Import of goods (Fabrics) Import of fabrics set out in the H.S. Code and description specified in Column I and II of Schedule of the Extraordinary Gazette Notification No. 2095/20 dated 1 November 2018	Zero per centum (0%)
(b) Standard Rate Import and/or supply of goods or supply of services, other than import of goods as referred to under above paragraph [paragraph (a)]	Eighteen per centum (18%)

Source: Inland Revenue Department

Any advance payment making prior to 01.01.2024 in respect of goods or services receivable on or after 01.01.2024 is chargeable to VAT at 15%.

Further, VAT Rate applicable on supply of financial services remains unchanged at Eighteen per centum (18%).

2.3 Approved Charities

An Approved Charity means any public charitable trust or institution as is declared by the Minister of Finance by notice published in the Gazette Extraordinary to be an approved charity for the purposes of Section 1(a) of Fifth Schedule of the Inland Revenue Act, No. 24 of 2017. Donations made by any person in money to an approved charity is deductible from such person's assessable income as a qualifying payment.

Charitable Institution which is shown in the Table 2.6, has been approved by the Minister of Finance in the year 2023.

Table 2.6 : Approvals Granted for Charitable Institutions in Year 2023

Charitable Institute	Gazette Number	Date of the Gazette
Peter Weerasekera Foundation	2329/18	24.04.2023

Source: Inland Revenue Department

A full list of Approved Charities as at 31 December 2023 is given in Annexure 04.

2.4 Double Tax Avoidance Agreements (DTAA)

The objective and purpose of the Double Tax Avoidance Agreements/Double Tax Conventions are to eliminate or mitigate the incidence of juridical double taxation and prevention of fiscal evasion connected with the profits and income earned by persons through global operations. These treaties are particularly important for developing countries as they play a great role in attracting foreign investment, paving the way to obtain expertise, modern technology, employment opportunities etc.

Sri Lanka has entered into Double Tax Avoidance Agreements with 46 countries and a multilateral treaty (SAARC) as at 31 December 2023. Full details of the Double Tax Treaties that Sri Lanka has entered into are given in the Annexure 05.

03

CHAPTER

REVENUE PERFORMANCE



3.1 Revenue Collection

3.1.1 Overview

In examining the revenue performance of any tax administration, a comprehensive analysis explores into the intricate balance between policy objectives, compliance strategies, and economic dynamics. This chapter explores the fundamental data for evaluating revenue outcomes within the context of tax administration. By scrutinizing key indicators such as revenue collection efficiency, revenue composition, compliance levels, and taxpayer behavior, it provides insights into the effectiveness of fiscal policies and the resilience of revenue systems amidst evolving economic landscapes. Further, such stats illustrate the shape of the fiscal health of the country and guide for future strategies towards sustainable revenue growth.

3.1.2 Total Revenue Collection

The total tax revenue for this year shows a significant improvement in both target setting and actual achievement compared to the previous year. The estimated tax revenue for the year 2023 was Rs. 1,761.98 billion, but the actual revenue collected surpassed expectations, reaching Rs. 1,842.32 billion, recording an increase of 80.33 billion with compared to the revenue estimate. The achievement rate is approximately 105%. This achievement reflects an improving economic performance and effective tax collection strategies. In contrast, last year's tax revenue estimate was considerably lower at Rs. 1,131.01 billion, with the actual achievement falling short at Rs. 1,058.08 billion, resulting in a shortfall of Rs. 72.93 billion. The last year's achievement rate was about 93.55% against the estimate, which indicates an underperformance by 6.45%. When comparing year 2022 and 2023, the increase in the revenue estimate from Rs.

1,131.01 billion last year to Rs. 1,761.98 billion this year represents a substantial increase of estimate approximately by 55.79%. Moreover, the actual revenue collected increased from Rs. 1,058.08 billion to Rs. 1,842.32 billion, marking a significant year-over-year growth of about 74.12%. This percentage-based analysis highlights a notable enhancement in tax revenue collection and indicate improving economic growth and improved tax administration's efficiency.

Table 3.1 depicts the IRD's revenue performance for past ten consecutive years compared to the annual revenue estimates.

Table 3.1 : IRD Revenue Performance Compared to Estimates 2014 to 2023

Year	Revenue Estimate (LKR Mn)	IRD Revenue Collection (LKR Mn)	Collection as a % of Estimate
2023	1,761,984	1,842,315	104.56
2022	1,131,012	1,058,080	93.55
2021	612,615	632,831	103.30
2020	575,403	523,934	91.06
2019	1,038,129	1,025,319	98.77
2018	1,028,265	900,348	87.56
2017	837,855	836,518	99.84
2016	573,115	641,547	111.94
2015	537,050	560,422	104.35
2014	605,370	514,161	84.93

Source: Inland Revenue Department

3.1.2.1 Contribution of the IRD to the Total Government Revenue

In the year 2023, the government's total revenue recorded a significant increase, rising from Rs. 1.98 trillion in the previous year to Rs. 3.05 trillion. This represents a substantial growth rate of approximately 54.04%, indicating a strong performance in revenue generation.

The IRD has also shown a remarkable growth in its revenue collection. In the year 2023 the revenue collection is Rs. 1.84 trillion, compared

to last year's Rs. 1.06 trillion. This is an increase of about 74.12%, which is even higher than the government's overall revenue growth. When the government total revenue is Rs. 3.05 trillion, the IRD's contribution is Rs. 1.84 trillion, which is as a percentage 60.43%. This indicates not only a favorable economic environment and tax policy changes but also effective strategies and operations within the IRD that have put efficiently in revenue collection process. This exceptional performance should be recognized and leveraged to sustain and potentially enhance its revenue generation capabilities in the future.

3.1.2.2 Contribution of the IRD to the Government Tax Revenue

In the year 2023, the government's tax revenue is Rs. 2,720.56 billion, where IRD's contribution to the same is Rs. 1,842.32 billion. Meanwhile, from the revenue growth point of view, in the year 2023 the government's tax revenue has been increased from Rs. 1.75 trillion to Rs. 2.72 trillion, reflecting a growth rate of approximately 55.36%. The corresponding growth rate of IRD is about 74.12%, which is particularly noteworthy performance in the year 2023. This exceptional increase not only surpasses the government's tax revenue growth but also highlights IRD's efficiency and effectiveness in tax collection. On the other hand, contributing Rs. 1.84 trillion to the total government tax revenue of Rs. 2.72

trillion means the IRD alone is responsible for approximately 67.72% of the total tax revenue of the government, highlighting its pivotal role in the national tax system. This outstanding performance demonstrates robust operational strategies and a strong commitment to supporting the national economy. It is essential to maintain this momentum and continue to enhance its tax collection processes, ensuring IRD endure a critical driver of fiscal well-being and economic stability.

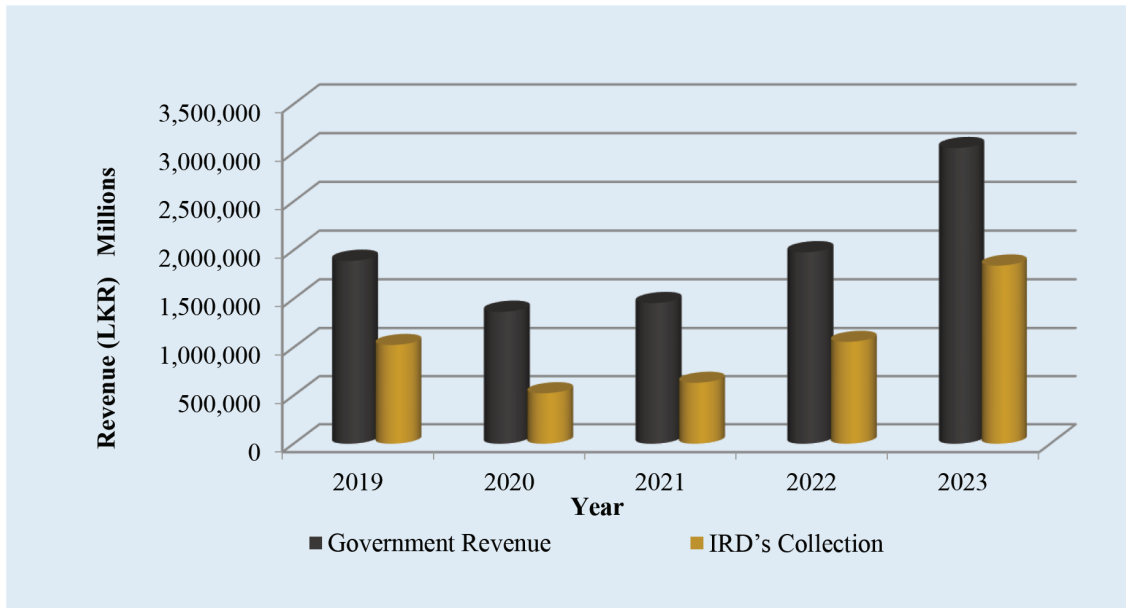
3.1.2.3 Contribution of the IRD to the Gross Domestic Product (GDP)

IRD's contribution of Rs. 1.84 trillion to government revenue collection is a substantial figure, especially when considered in the context of the country's Gross Domestic Product (at current market price) of Rs. 27.63 trillion. This means IRD alone accounts for approximately 6.67% of the total GDP, indicating its significant influence and importance in the economic landscape. The growth of 14.82% of GDP at current market price in 2023 indicates a healthy economic expansion. In this context, IRD's performance is particularly outstanding, with a 74.12% increase in its revenue collection and contribution to the GDP 6.67% compared to the previous year 4.40%. This significant growth highlights IRD's robust performance and its increasing role in the national economy.

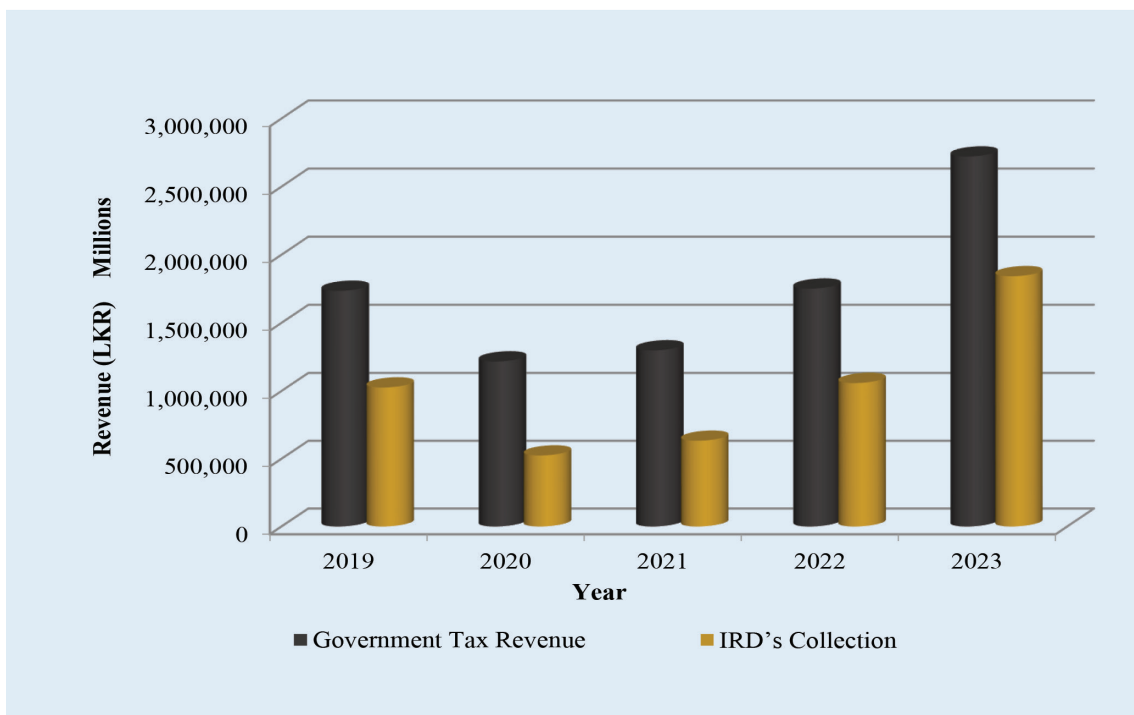
Table 3.2 : IRD Contribution to the Total Government Revenue, Govt. Tax Revenue and to the GDP to Tax Ratio

Year	Total Govt. Revenue (LKR Mn)	Total Govt. Tax Revenue (LKR Mn)	GDP at Current Market Price (LKR Mn)	IRD Revenue Collection (LKR Mn)	IRD Collection to Total Govt. Revenue %	IRD Collection to Govt. Tax Revenue %	Tax to GDP Ratio of Sri Lanka %	IRD Tax Collection to GDP %
2019	1,890,899	1,734,925	15,910,976	1,025,319	54.22%	59.10%	10.90%	6.44%
2020	1,367,960	1,216,542	15,646,254	523,934	38.30%	43.07%	7.78%	3.35%
2021	1,457,071	1,298,019	17,612,370	632,831	43.43%	48.75%	7.37%	3.59%
2022	1,979,184	1,751,132	24,063,762	1,058,080	53.46%	60.42%	7.28%	4.40%
2023	3,048,822	2,720,563	27,629,665	1,842,315	60.43%	67.72%	9.84%	6.67%

Source: Inland Revenue Department & Central Bank of Sri Lanka

Figure 3.1 : IRD Contribution to the Government Revenue

Source: Inland Revenue Department

Figure 3.2 : IRD Contribution to the Government Tax Revenue

Source: Inland Revenue Department

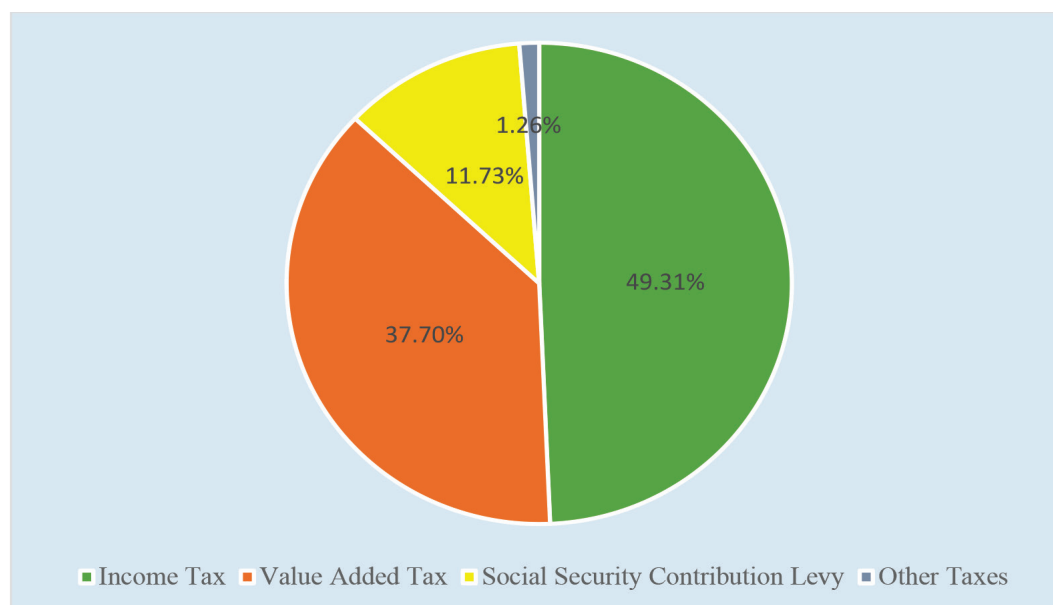
Table 3.3 : Total Revenue Collection Tax Type wise - 2023

Type of Tax	Revenue Estimate (LKR)	Revenue Collection (LKR)	Collection as a Percentage of Estimate	Collection as a Percentage of Total Revenue
Income Tax	859,500,000,000	908,417,651,702	105.69%	49.31%
Capital Gain Tax	4,000,000,000	2,679,199,097	66.98%	0.15%
Value Added Tax	680,500,000,000	694,460,229,730	102.05%	37.70%
Betting & Gaming Levy*	6,000,000,000	7,421,816,561	123.70%	0.40%
Share Transaction Levy	1,980,000,000	2,477,736,910	125.14%	0.13%
Migrating Tax	4,000,000	14,350,332	358.76%	0.0008%
Social Security Contribution Levy	210,000,000,000	216,180,546,555	102.94%	11.73%
Other Taxes**	-	10,663,585,979	-	0.58%
Total Revenue Collection	1,761,984,000,000	1,842,315,116,864	104.56%	100%

*Includes revenue estimate of Casino License Fee amounted of Rs. 500,000,000 and revenue collection of Casino License Fee amounted of Rs. 500,000,000

**Other Taxes include Tax on Voluntary Disclosure, Debt Repayment Levy, Stamp Duty, Economic Service Charge, Nation Building Tax, Goods & Services Tax, Turnover Tax and National Security Levy

Source: Inland Revenue Department

Figure 3.3 : Total Revenue Collection - 2023

*Other Taxes include Capital Gain Tax, Betting & Gaming Levy, Share Transaction Levy, Migrating Tax, Tax on Voluntary Disclosure, Debt Repayment Levy, Stamp Duty, Economic Service Charge, Nation Building Tax, Goods & Services Tax, Turnover Tax and National Security Levy

Source: Inland Revenue Department

3.1.2.4 Transfer the Revenue of Stamp Duty and Nation Building Tax to the Provincial Councils

In terms of Nation Building Tax (Amendment) Act, No. 10 of 2011, and Provincial Councils (Transfer of Stamp Duty) Act, No. 13 of 2011, the Nation Building Tax and Stamp Duty collected by the IRD required to be transferred to Provincial councils as follows:

Nation Building Tax	33.33% of the total collection
Stamp Duty	100% of the total collection

Table 3.4 shows the total revenue collection and the amount transferred to the Provincial Councils of respective taxes.

Table 3.4 : Transfer of Tax Revenue to Provincial Councils - 2023

Year	Total Collection (LKR)	Amount Transferred to Provincial Councils (LKR)	%
Nation Building Tax	359,346,825	31,265,050*	33.33%
Stamp Duty	10,009,406,030	10,009,406,030	100%

*The amount actually remitted to the Provincial Councils during the year is shown.

Source: Inland Revenue Department

3.1.2.5 Income Tax Collection

The IRD has demonstrated a commendable performance this year in terms of Income Tax collection. In the year 2023, the estimated Income Tax was set at Rs. 859.50 billion, a significant increase from last year's estimate of Rs. 553.0 billion. Despite the higher target, the actual collection exceeded the estimate, reaching Rs. 908.42 billion. Accordingly, the actual collection this year is Rs. 48.92 billion more than the estimate, reflecting a 5.69% surplus over the target (Rs. 908.42 billion collected vs. Rs. 859.50 billion estimated). Compared to last year's actual collection of Rs. 524.53 billion, this year's collection of Rs. 908.42 billion represents an impressive increase of Rs. 383.89 billion,

which translates to a 73.19% year-over-year growth in Income Tax revenue. These numbers clearly indicate an exceptional improvement in the efficiency and effectiveness of the tax administration. Achieving and surpassing a substantially higher target not only highlights the robustness of the current tax policies and enforcement mechanisms but also showcases the department's capacity to adapt and enhance revenue collection efforts significantly.

Corporate and Non-Corporate Income Tax collection

It has achieved remarkable success in Income Tax collection this year with notable increases in both corporate and non-corporate Income Tax revenues. In the year 2023, total income tax collection was bolstered by significant policy changes, including the reduction of the liable threshold, adjustments to tax brackets, and the re-introduction of the Advance Income Tax (AIT) (previously known as WHT) scheme and Advance Personal Income Tax (APIT) (previously known as PAYE) scheme. Despite the complexity introduced by applying the previous tax law for first nine months and the new changes for last three months of the year of assessment, the IRD has shown a commendable performance.

In the year, Corporate Income Tax collection reached Rs. 557.02 billion, compared to Rs. 455.16 billion last year. This represents an increase of Rs. 101.86 billion, that is 22.38% growth year-over-year. Non-Corporate Income Tax collection in the year is Rs. 351.40 billion, a significant increase from Rs. 69.38 billion last year. This amounts to an increase of Rs. 282.02 billion, translating to an extraordinary 406.51% growth year-over-year. The re-introduction of the AIT and APIT Schemes, along with the policy changes such as reducing the liable threshold and adjusting tax brackets, played a

crucial role in boosting non-corporate income tax collections.

The tax policy changes have led to change the proportion of corporate tax to non-corporate tax from 87:13 into 61:39 allowing the corporate sector expansions.

These achievements are particularly impressive given the complexities introduced by the tax law changes. Especially, the requirement to apply the previous law for nine months and the new changes for three months likely posed challenges in administration and compliance. However, the substantial increases in both corporate and non-corporate tax revenues

indicate that the administration successfully navigated these challenges.

Overall, the IRD's performance this year reflects a strong capability to implement complex policy changes and achieve substantial revenue growth. These achievements contribute significantly to the government's fiscal stability and underscore the administration's crucial role in managing and enhancing the tax system effectively.

The table 3.5 depicts the composition and comparison of Corporate Tax & Non-corporate income tax in the year 2022 and 2023.

Table 3.5 : Corporate & Non-Corporate Income Tax Collection

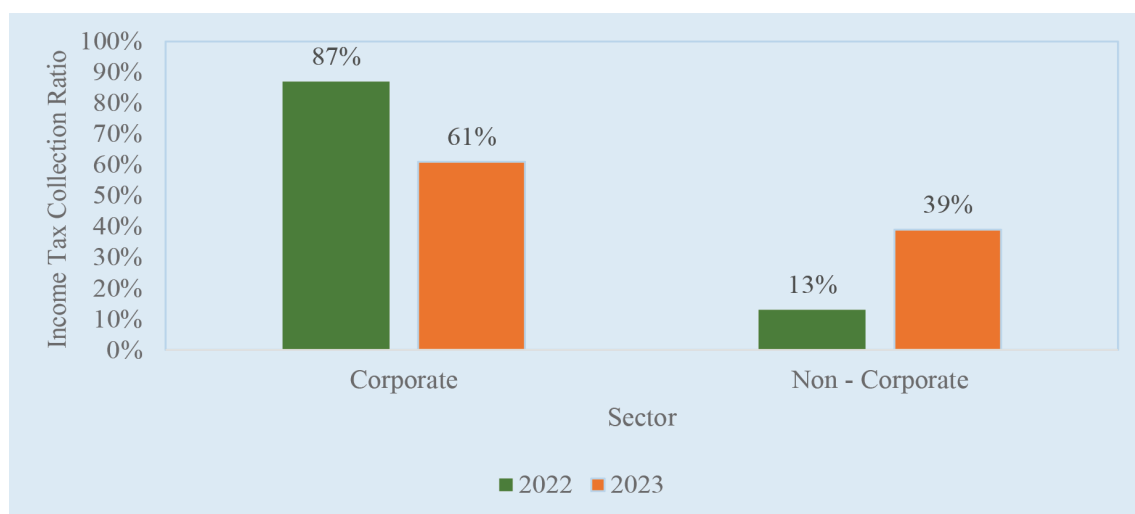
	2023		2022	
	Tax Collection (LKR)	%	Tax Collection (LKR)	%
Corporate*	557,018,961,826	61%	455,157,793,291	87%
Non-Corporate**	351,398,689,876	39%	69,376,004,290	13%
Total	908,417,651,702	100%	524,533,797,581	100%

* Includes Dividends Tax of Rs. 47 Mn in 2023 & Rs. 251 Mn in 2022

**Includes WHT and Income Tax paid by employees under Advance Personal Income Tax (APIT) Scheme

Source: Inland Revenue Department

Figure 3.4 : Corporate and Non-Corporate Income Tax Collection Ratio 2023 & 2022



Source: Inland Revenue Department

3.1.2.6 Value Added Tax (VAT) Collection

As far as Value Added Tax (VAT) is concerned, it has shown remarkable efficiency in VAT collection in the year, successfully meeting and surpassing its targets. For the year 2023, the VAT estimate was set at Rs. 680.50 billion, considerably higher than last year's estimate of Rs. 533.0 billion. Despite this challenging target, the actual net VAT collection (after deducting refunds) amounted to Rs. 694.46 billion. The actual net VAT collection exceeded the estimate by Rs. 13.96 billion, resulting in a 2.05% surplus over the target (Rs. 694.46 billion collected vs. Rs. 680.50 billion estimated). Compared to last year's actual collection of Rs. 463.07 billion, this

year's collection of Rs. 694.46 billion represents an increase of Rs. 231.38 billion, translating to a significant 49.97% year-over-year growth in VAT revenue.

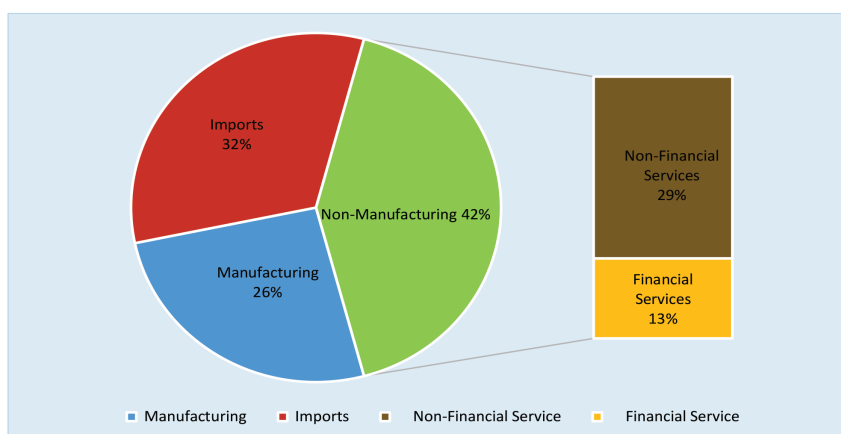
The achievement of surpassing a higher target highlights the effectiveness of current VAT policies and collection strategies. Further, these achievements are particularly notable given the context of tax rate changes during the year. Implementing policy-level changes can often lead to uncertainty and adjustments in taxpayer behavior, but the department's ability to not only meet but exceed the higher target indicates effective policy implementation and robust collection mechanisms.

Table 3.6 : Value Added Tax Gross Collection and Refunds

Sector	2023			2022		
	Gross Collection (LKR)	Refunds (LKR)	Net Collection (LKR)	Gross Collection (LKR)	Refunds (LKR)	Net Collection (LKR)
Manufacturing	180,564,694,200	660,201,133	179,904,493,067	112,814,295,865	673,522,064	112,140,773,801
Non-Manufacturing	289,202,932,959	-	289,202,932,959	179,478,446,933	-	179,478,446,933
Non-Financial Service	200,674,146,441	-	200,674,146,441	116,010,177,196	-	116,010,177,196
Financial Service	88,528,786,518	-	88,528,786,518	63,468,269,737	-	63,468,269,737
Imports	225,401,273,133	48,469,429	225,352,803,704	171,478,020,566	25,581,768	171,452,438,798
Total	695,168,900,292	708,670,562	694,460,229,730	463,770,763,364	699,103,832	463,071,659,532

Source: Inland Revenue Department

Figure 3.5 : Sector Wise Value Added Tax Collection



Source: Inland Revenue Department

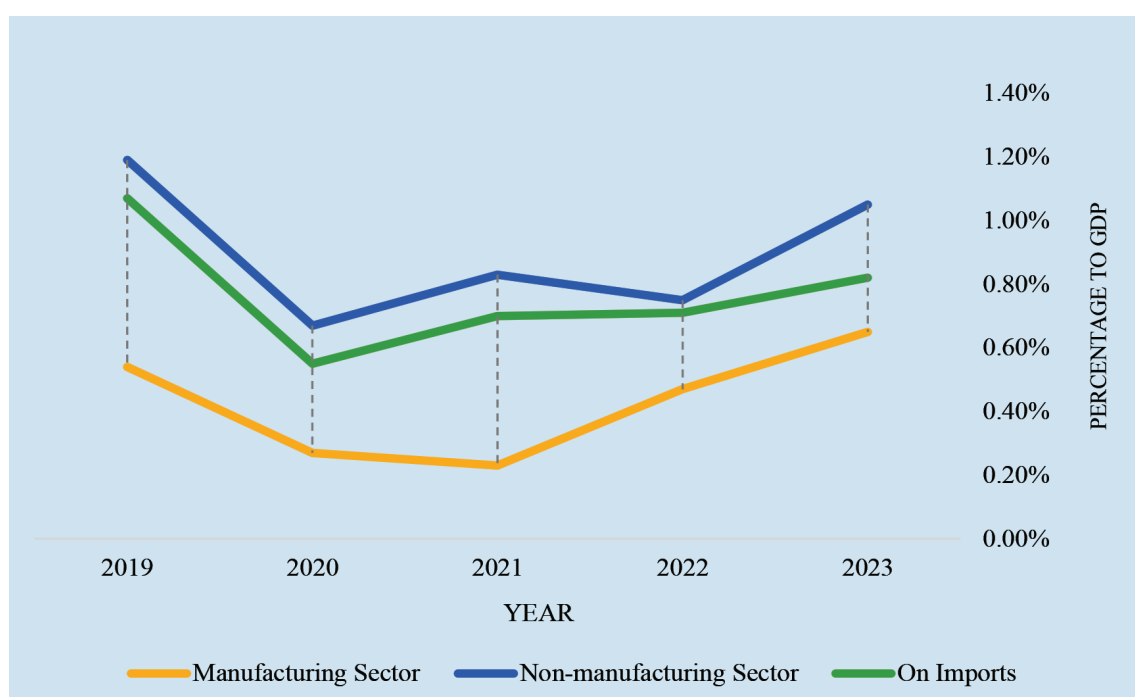
VAT manufacturing sector collection recorded 0.65% to the GDP while non-manufacturing sector revenue recorded 1.05% and imports sector recorded 0.82% for the GDP during the

year. Table 3.7 shows the VAT on sector wise net collection of Value Added Tax and percentage of VAT collection to GDP which is illustrated in Figure 3.6.

Table 3.7 : Sector Wise Analysis of VAT Contribution to GDP

Sector	2023		2022		Percentage of VAT Collection to GDP				
	Net Collection (LKR)	%	Net Collection (LKR)	%	2023	2022	2021	2020	2019
Manufacturing Sector	179,904,493,067	25.91%	112,140,773,801	24.22%	0.65%	0.47%	0.23%	0.27%	0.54%
Non-manufacturing Sector	289,202,932,959	41.64%	179,478,446,933	38.76%	1.05%	0.75%	0.83%	0.67%	1.19%
On Imports	225,352,803,704	32.45%	171,452,438,798	37.03%	0.82%	0.71%	0.70%	0.56%	1.07%
Total	694,460,229,730	100%	463,071,659,532	100%	2.51%	1.92%	1.75%	1.49%	2.79%

Source: Inland Revenue Department & Central Bank of Sri Lanka

Figure 3.6 : Sector Wise Analysis of VAT Contribution to GDP

Source: Inland Revenue Department

3.1.2.7 Social Security Contribution Levy (SSCL) Collection

The tax administration has demonstrated remarkable efficiency in the collection of the Social Security Contribution Levy (SSCL) in the year 2023. The SSCL, which was implemented in the last quarter of last year, had an estimate of Rs. 210 billion for this year. The actual collection, however, amounted to Rs. 216.18 billion, surpassing the target. The actual SSCL collection exceeded the estimate by Rs. 6.18 billion, resulting in a 2.94% surplus over

the target (Rs. 216.18 billion collected vs. Rs. 210 billion estimated).

In a different angle to provide a clearer perspective, considering the SSCL was only collected for one quarter last year, the average quarterly collection was approximately 36.11 billion. This year, with the levy in effect for the entire year, the average quarterly collection has risen to approximately 54.05 billion. This indicates a growth rate of nearly 49.66% in the average quarterly collection, showcasing the

efficiency and effectiveness of the department's implementation and collection processes.

These achievements reflect the IRD's capability to introduce and stabilize new levies swiftly. The surplus collection and substantial year-over-year growth demonstrate effective enforcement and compliance mechanisms. The successful rollout and collection of the SSCL contribute significantly to the social security system, providing a robust financial foundation for social welfare programs. This performance underlines the IRD's role in enhancing the fiscal landscape through strategic tax policy implementation and efficient revenue collection.

Table 3.8 : Sector Wise Analysis of SSCL Collection

	2023		2022	
	Tax Collection (LKR)	%	Tax Collection (LKR)	%
Manufacturing Sector	52,564,896,761	24.32%	10,167,031,812	28.15%
Service Sector	112,350,531,382	51.97%	13,191,134,085	36.53%
Imports	51,265,118,412	23.71%	12,752,864,609	35.32%
Total	216,180,546,555	100%	36,111,030,506	100%

Source: Inland Revenue Department

3.1.2.8 Direct Taxes Vs. Indirect Taxes

Direct taxes are imposed directly on individuals and organizations, paid directly to the government by the person on whom it is levied. Following tax types are considered as direct taxes:

- **Personal Income Tax:** Levied on individual earnings, including wages, salaries, dividends, interest, and other income.
- **Corporate Tax:** Imposed on business profits, calculated after deducting operating costs and other allowable expenses.
- **Wealth Tax:** Based on the value of owned assets, including property, investments, and savings.

- **Capital Gains Tax:** Applied to profits from the sale of assets or investments.

Direct taxes are generally progressive, meaning higher income earners pay a larger percentage of their income compared to lower income earners. They are effective in reducing income inequality and ensuring a fair distribution of the tax burden.

Indirect taxes are levied on goods and services rather than on income or profits. They are typically included in the price of the product and paid to the government by the seller, who passes the tax onto the consumer. Following tax types are considered as indirect taxes:

- **Value Added Tax (VAT):** Applied at each stage of production and distribution, with the final consumer bearing the ultimate tax burden.
- **Social Security Contribution Levy (SSCL):** Charged at the point of sale on goods and services.
- **Excise Duties:** Specific taxes on particular goods like alcohol, tobacco, and fuel.
- **Customs Duties:** Levied on imported goods to protect domestic industries and generate revenue.

Indirect taxes are generally regressive, as they take a larger percentage of income from lower-income consumers compared to higher-income consumers. However, they are efficient in terms of collection and compliance and can be used to influence consumer behavior (e.g., taxes on tobacco to reduce smoking).

An optimal tax composition balances the strengths and weaknesses of both direct and indirect taxes to promote economic efficiency, equity, and revenue sufficiency.

- **Economic Efficiency:** Direct taxes should be structured to minimize distortions in

labor supply and investment decisions. Progressive income taxes can be balanced with lower corporate taxes to encourage business investment. Indirect taxes should be broad-based with minimal exemptions to reduce compliance costs and economic distortions.

- **Equity:** A progressive personal income tax system ensures that the tax burden is distributed fairly, reducing income inequality. Indirect taxes should be designed to avoid excessive burden on low-income households, possibly through exemptions or lower rates on essential goods and services.
- **Revenue Sufficiency:** A mix of direct and indirect taxes ensures a stable revenue stream. While direct taxes provide substantial revenue during periods of economic growth, indirect taxes offer consistent revenue from consumption, which is less volatile.
- **Policy Goals:** Indirect taxes can be utilized to achieve specific policy objectives, such as reducing carbon emissions through environmental taxes or discouraging unhealthy behaviors through excise taxes on harmful products.

In summary, an optimal tax composition involves a well-balanced mix of direct and indirect taxes. This balance should be carefully tailored to achieve economic efficiency, equity, and sufficient revenue while supporting broader policy goals.

Share of direct tax collection recorded 50.1% in 2023 for total revenue collection of IRD. Direct tax to indirect tax ratio was 50.1:49.9.

3.1.3 Revenue Comparison with Previous Year

Table 3.9 shows the total revenue collection in last consecutive three years and revenue comparison of year 2023 with 2022. Figure 3.8

shows the revenue comparison of year 2023 with 2022. Annexure 06 shows the total revenue collection in last consecutive four years.

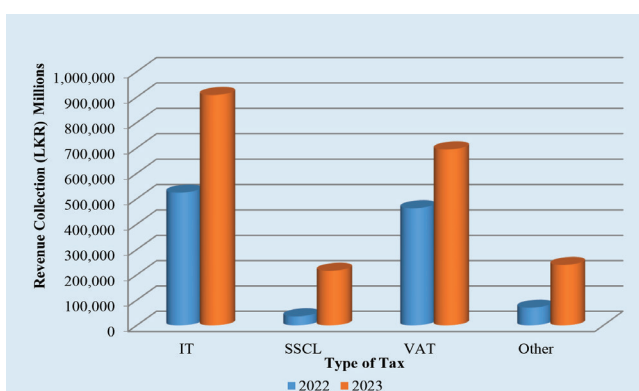
Table 3.9 : Revenue Comparison of Year 2023 and 2022

Type of Tax	2022 Revenue Collection (LKR)	2023 Revenue Collection (LKR)	Year-over-Year Increase/Decrease as a %
Income Tax	524,533,797,581	908,417,651,702	73.19%
Capital Gain Tax	5,315,389,458	2,679,199,097	-49.60%
Value Added Tax	463,071,659,532	694,460,229,730	49.97%
Social Security Contribution Levy	36,111,030,506	216,180,546,555	498.66%
Betting & Gaming Levy	5,244,762,337	6,921,816,561	31.98%
Share Transaction Levy	4,215,856,857	2,477,736,910	-41.23%
Migrating Tax	10,728,103	14,350,332	33.76%
Casino License Fee	2,000,000,000	500,000,000	-75.00%
Other Taxes*	17,576,879,349	10,663,585,979	-39.33%
Total Revenue Collection	1,058,080,103,723	1,842,315,116,864	74.12%

*Other Taxes include Tax on Voluntary Disclosure, Debt Repayment Levy, Stamp Duty, Economic Service Charge, Nation Building Tax, Goods & Services Tax, Turnover Tax and National Security Levy.

Source: Inland Revenue Department

Figure 3.7 : Revenue Comparison of Year 2023 with 2022



Source: Inland Revenue Department

3.2 Other Key Achievements

3.2.1 Measures Initiated to Strengthen the Revenue Collection

3.2.1.1 Settlement of Tax Appeals

During the year, the IRD has settled 1,210 tax appeals received against the assessments issued, and the analysis of appeal position is as follows:

Table 3.10 : Analysis of the Appeals Received and Settled

	Income Tax	VAT	PAYE	NBT	WHT	SSCL	DRL	Surcharge Tax	Total
Balance as at 01.01.2023	430	1,030	4	66	2	-	-	-	1,532
Registered (as per APL 2) during the year	273	1,772	5	44	10	2	21	2	2,129
Settled	230	889	5	55	9	-	21	1	1,210
Submitted for CGIR's hearing	13	277	-	-	-	-	-	-	290
Rejected/Returned/ Transferred	7	18	-	1	-	-	-	-	26
Balance as at 31.12.2023	453	1,618	4	54	3	2	-	1	2,135

Source: Inland Revenue Department

3.2.1.2 Increase of Taxpayer Registration

The tax base has widened up to considerable level while compared to the previous year. The number of persons registered with the Inland Revenue Department for different taxation purposes, as at the end of the year, given as follows.

Table 3.11 : Number of Registered Taxpsyers

	As at 31.12.2022		As at 31.12.2023	
Income Tax				
<u>Corporate</u>				
Resident Companies / Non-Resident Companies	73,444		82,437	
<u>Non-Corporate</u>				
Individuals	204,467		539,862	
Partnerships	13,766		14,800	
Employees paying Income Tax under Pay-As-You-Earn (PAYE)/ Advance Personal Income Tax (APIT) Scheme	41,636		242,679	
Total Income Taxpayers		333,313		879,778
Other Taxpayers				
Persons registered for Value Added Tax (VAT)	10,604		13,851	
Persons registered for Value Added Tax on Financial Services	258		277	
Persons registered for Social Security Contribution Levy	5,422		8,107	
Persons registered for Betting & Gaming Levy	624		624	
Total Other Taxpayers		16,908		22,859
Employers Registered under PAYE/APIT Scheme	34,596		39,617	
Withholding/Advance Income Tax (AIT) agents registered for Withholding Tax/ AIT on Interest	612		771	
Withholding Tax/ AIT on Specified Fees (Regular Monthly Schedules Senders)	41,897		44,240	
Stamp Duty (Regular Monthly Schedules Senders)	10,221		10,593	
		87,326		95,221
Total Number of Taxpayers Registered		437,547		997,858

Source: Inland Revenue Department

3.2.1.3 Outstanding Taxes According to the IRD Assessments

When official assessments are issued by tax administrations, even in the global context, it is common for some taxpayers to appeal against these assessments under the provisions of tax legislations. IRD can not take collection action for such assessments until decisions from tax tribunals or higher courts are rendered, making the assessments final and conclusive. These type of taxes are held over and considered as disputed taxes.

The amounts indicated as disputed taxes refer to the amounts that are currently under legal contention. These taxes are not finalized because the taxpayers have appealed against the assessments. The status of these taxes remains uncertain until the appeal process is completed and the decisions from the relevant legal authorities are provided. The resolution of disputed taxes can either confirm the original assessment, leading to payment, or

result in adjustments, reducing or nullifying the tax liability.

Collectible taxes are those assessments that have either not been appealed by the taxpayers or have been appealed and the decisions on those appeals have been given. However, despite the finality of these assessments, the taxes may be remained unpaid. These collectible taxes represent confirmed liabilities that the IRD expects to collect.

In summary, while disputed taxes represent potential revenue that is still under legal review, collectible taxes are confirmed amounts due for collection. The efficient management and resolution of both categories are essential for the effective functioning of the IRD.

Table 3.12 shows the gross tax amounts, disputed amounts and the amount collectible as at 31 December 2023.

Table 3.12 : Analysis of the Outstanding Taxes as at 31.12.2023

Type of Tax	Gross Amount (LKR '000)		Disputed Amount (Held Over Amount) (LKR '000)		Collectible Amount (LKR '000)	
	Tax	Penalty & Interest	Tax	Penalty & Interest	Tax	Penalty & Interest
Income Tax	359,176,027	209,098,195	311,319,089	179,160,408	47,856,939	29,937,787
Surcharge on Income Tax	128,716	84,184	128,716	84,184	-	-
PAYE	3,294,215	2,284,451	1,965,215	1,484,764	1,329,000	799,687
S/C-PAYE	20,891	13,613	20,891	13,613	-	-
Withholding Tax	4,157,266	1,863,595	4,003,628	1,795,143	153,638	68,452
Value Added Tax	177,089,493	171,219,708	119,602,038	123,367,592	57,487,455	47,852,116
Value Added Tax - Financial Service	70,112,999	36,505,215	68,661,229	35,741,456	1,451,769	763,759
Economic Service Charge	5,560,188	3,322,924	5,560,188	3,322,924	-	-
Nation Building Tax	5,448,015	2,795,453	5,429,600	2,785,306	18,415	10,147
Nation Building Tax - Financial Service	2,744,644	1,361,057	2,591,739	1,284,561	152,905	76,495
Stamp Duty	9,733	4,866	9,733	4,866	-	-
Debit Tax	2,215,581	-	2,215,581	-	-	-
Turnover Tax	605,341	300,595	605,341	300,595	-	-
National Security Levy	14,601	4,238	14,601	4,238	-	-
Social Responsibility Levy	58	-	58	-	-	-
Debt Repayment Levy	1,105,361	586,874	1,105,361	545,385	-	41,489

Betting & Gaming Levy	3,995,786	1,567,758	3,484,140	1,319,623	511,646	248,135
Advance Company Tax	76	24	76	24	-	-
Defense Levy	60,496	19,971	60,496	19,971	-	-
Compounding Penalty	-	16,819	-	16,819	-	-
Total	635,739,487	431,049,538	526,777,720	351,251,472	108,961,767	79,798,065

Source: Inland Revenue Department

The total collectible taxes and penalties within the year was Rs. 188,760 million.

The both amounts indicated in the table as disputed and collectible taxes are the accumulated amounts up to 31 December 2023. The turbulent situations prevailed in the country from 2019 too, have been caused to accumulate these numbers to such a higher level. IRD is accelerating its utmost efforts to collect past due taxes, with specific targets being set.

3.2.1.4 Productivity Ratio

The productivity ratio, often calculated as the ratio of total tax revenue collected to the total expenditure of the IRD, provides a clear indication of the efficiency of the IRD in terms of revenue generation relative to its spending. Following is the detailed analysis of the productivity ratio over the three years from 2021, 2022 and 2023.

2021: Total tax revenue collection was Rs. 632,830.59 million and total expenditure was Rs. 4,577.00 million. Then the Productivity Ratio is $632,830.59/4,577.00 = 138.26$.

2022: Total tax revenue collection was Rs. 1,058,080.10 million and total expenditure was 8,713.10 million. The Productivity Ratio is $1,058,080.10/8,713.10 = 121.44$. It should be noted that the expenditure for 2022 included payments for Information Technology (RAMIS), which incorporates payments related to previous years (settlement of overdue invoices for RAMIS Vendor in December 2022).

2023: Total tax revenue collection is Rs. 1,842,315.12 million and total expenditure is Rs. 7,539.50 million. The Productivity Ratio is $1,842,315.12/7,539.50 = 244.36$.

Analysis of Productivity Ratio for past three years:

2021: The productivity ratio for 2021 is approximately 138.26. The ratio was indicating that for every Rs. 1 million spent by the IRD, approximately Rs. 138.26 million was collected as tax revenue. In other words, in terms of cost of collection, the IRD has spent only Rs. 0.72 (72 cents) to collect Rs. 100 as tax. Despite a lower total revenue collection compared to 2022 and 2023, the lower expenditure resulted in a relatively higher productivity ratio compared to 2022.

2022: The productivity ratio in 2022 is approximately 121.44, showing a decrease from 2021. The ratio was indicating that for every Rs. 1 million spent by the IRD, approximately Rs. 121.44 million was collected as tax revenue. In other words, in terms of cost of collection, the IRD has spent only Rs. 0.82 (82 cents) to collect Rs. 100 as tax. This decline is primarily due to the high expenditure on Information Technology, which included arrears payments from previous years. This one-time expenditure impacted the overall productivity ratio negatively.

2023: The productivity ratio for 2023 is the highest among the three years at approximately 244.36. The ratio was indicating that for every

Rs. 1 million spent by the IRD, approximately Rs. 244.36 million was collected as tax revenue. In other words, in terms of cost of collection, the IRD has spent only Rs. 0.41 (41 cents) to collect Rs. 100 as tax. This indicates a significant improvement in the efficiency of the IRD, with a substantial increase in revenue collection compared to a relatively modest increase in expenditure.

In summary, over the three years, the productivity ratio indicates an overall improvement in the efficiency of the IRD, especially in 2023. The investment in Information Technology in 2022, while temporarily reducing the productivity ratio, likely contributed to the substantial increase in tax revenue collection observed in 2023. This trend suggests that strategic investments, even if costly in the short term, can enhance the IRD's productivity and revenue generation capabilities in the long run.

Table 3.13 : Revenue Collection, Total Expenditure and Cost of Collection

	LKR Mn		
Description	2021	2022	2023
Revenue collection			
Income Tax	300,544.59	524,533.80	908,417.65
Capital Gain Tax	667.88	5,315.39	2,679.20
Value Added Tax	308,213.04	463,071.66	694,460.23
Tax on Voluntary Disclosure	174.62	3,969.89	11.78
Debt Repayment Levy	7.57	81.80	31.37
Betting and Gaming Levy	1,939.35	5,244.76	6,921.82
Share Transaction Levy	6,964.48	4,215.86	2,477.74
Migrating Tax	17.03	10.73	14.35
Stamp Duty	12,949.84	12,719.61	10,009.41
Economic Service Charge	728.11	201.75	246.68
Nation Building Tax	599.13	585.05	359.35
Goods & Services Tax	0.24	-	0.24
Turnover Tax	18.74	7.47	3.89
National Security Levy	0.32	11.31	0.88
Construction Industry Guarantee Fund Levy	0.42	-	-
Remittance Fee	5.21	-	-
Social Security Contribution Levy	-	36,111.03	216,180.55
Casino License Fee	-	2,000.00	500.00
Total Collection	632,830.59	1,058,080.10	1,842,315.12
Expenditure			
Recurrent Expenditure			
Emoluments	2,707.27	2,994.54	2,999.20
Travelling	2.62	3.64	4.16
Supplies and Equipment	136.34	219.11	237.48
Maintenance and repairs	183.54	203.79	338.27

Contracted Services	584.13	625.17	816.28
Transfers	33.58	35.32	31.80
Capital Expenditure			
Rehabilitation & Improvements	38.73	9.57	17.17
Acquisitions	50.62	16.90	18.21
Capacity building	17.01	26.74	8.80
Investment (RAMIS Project)	823.16	4,578.31	3,068.11
Total Expenditure	4,577.00	8,713.10	7,539.50
Cost of Collection per 100/-	0.72	0.82	0.41
Cost of Collection per 100/-, excluding VAT, NBT, ESC and SSCL on imports	0.90	1.00	0.48
Productivity Ratio	138.26	121.44	244.36

Source: Inland Revenue Department

3.3 Challenges and Future Goals of IRD

3.3.1 Challenges

3.3.1.1 Informal Economy

The informal economy, comprising unregulated and untaxed economic activities, presents a significant challenge to the tax administrations of developing nations. It undermines the government's revenue base, distorts competition, and impedes economic growth. Participants in the informal economy often operate outside the legal and regulatory frameworks, making it difficult for tax administrations to monitor and collect taxes.

The above is really a challenge for IRD as well. As far as the circumstances are concerned; in order to address this issue, it requires to take several steps to reduce the size of the informal economy, gradually. Firstly, simplification of tax systems - Simplifying tax laws can encourage businesses to formalize. Complex tax systems can be a deterrent, so streamlining tax laws and reducing compliance costs can help integrate informal businesses into the formal economy. Secondly, digitalization - Implementing digital tools for tax registration and payment can

enhance efficiency and transparency. Mobile payment systems and online platforms can make it easier for businesses to comply with tax obligations. Thirdly, public awareness and education - Educating business owners and the public about the benefits of formalization, including legal protections and access to financial services, can help shift attitudes and behaviors. Finally, improving enforcement mechanisms - Strengthening enforcement through better coordination among government agencies and employing data analytics to identify informal activities can enhance tax compliance and get the informal sector in to the formal sector, gradually.

3.3.1.2 Low Tax to GDP Ratio in Sri Lanka

The current tax revenue to GDP ratio of 9.84% in Sri Lanka is significantly below the desired level of 15%. Achieving this level over the next couple of years requires comprehensive and strategic reforms to enhance tax collection, broaden the tax base, and increase compliance. In order to achieve these goals, it is required to take measures from policy perspective as well as from the tax administration perspective. From the policy perspective, strengthening progressive tax measures to ensure higher income

groups contribute their fair share, and reviewing and rationalizing current tax exemptions and incentives to ensure they are targeted and effective in promoting economic growth without eroding the tax base, are the measures to be taken. From the tax administration perspective, steps to simplifying registration processes, use of technology to identify non-compliant taxpayers through data analytics and improve enforcement mechanisms to reduce tax evasion, simplifying tax filing procedures and provide better support, enhance taxpayer education to encourage voluntary compliance, investing in digital infrastructure for tax administration including real-time data collection to improve efficiency and reduce corruption, and training the tax officials and provide them with the necessary tools and resources to effectively manage and enforce tax laws, are the measures to be taken, timely.

3.3.1.3 Direct Tax to Indirect Tax Ratio

The current direct tax to indirect tax ratio of 50.1% to 49.9% in the year 2023 indicates a balanced but modest reliance on both types of taxes. To shift this ratio to 60:40 in favor of direct taxes over the next couple of years, policy directions should focus on enhancing direct tax revenues while maintaining a stable and efficient indirect tax system. For this purpose, it is required to pay attention on tax policy formulation aiming to:

- **Enhance Progressive Taxation:** Increase the progressivity of the income tax system by introducing higher tax brackets for high-income earners and ensuring that wealthier individuals contribute a fairer share of taxes.
- **Broaden the Personal Income Tax Base:** Reduce exemptions and deductions, and improve the identification and taxation of high-wealth individuals and professionals.

- **Corporate Tax Reforms:** Ensure corporate tax rates are competitive yet sufficient to generate adequate revenue. Close loopholes and enhance measures to prevent profit shifting and tax avoidance by multinational corporations.
- **Capital Gains and Wealth Taxes:** Implement or enhance taxes on capital gains, dividends, and wealth to increase direct tax revenues.
- **Efficient VAT System:** Ensure the Value Added Tax system remains efficient, broad-based, and minimizes exemptions. Avoid increasing VAT rates significantly to prevent a disproportionate burden on lower-income households.
- **Regular Policy Review:** Continuously monitor the effectiveness of tax policies and make necessary adjustments based on economic conditions and revenue performance.

By following these policy directions, the government can gradually increase the proportion of direct taxes in the total tax revenue mix, achieving the desired 60:40 ratio over the next couple of years while ensuring sustainable and equitable economic growth.

3.3.2 Future Goals

Typically, tax administrations globally are focusing on several strategic goals to enhance their effectiveness, efficiency, and environmental sustainability. These goals include increasing the tax base, improving tax compliance, boosting tax revenue to achieve desired tax-to-GDP ratios, and maximizing e-Service consumption to support a paperless administration. Accordingly, the IRD too has set several future goals.

3.3.2.1 Increasing the Tax Base

One of the main future goals of the IRD is to expand the number of taxpayers to ensure a broader and more equitable distribution of the tax burden across the society.

For achieving this future goal, the IRD needs to follow appropriate strategies, such as:

- **Using Data Analytics:** Utilizing data mining and analytics to identify potential taxpayers who are currently outside the tax net.
- **Public Awareness Campaigns:** Conducting education and awareness campaigns to inform citizens about their tax obligations and the benefits of tax compliance.
- **Simplification of Tax Processes:** Streamlining tax filing processes to make it easier for individuals and businesses to register and file taxes.
- **Incentives for Formalization:** Providing incentives for businesses operating in the informal sector to formalize their operations, such as offering tax holidays or reduced rates for a limited period.

3.3.2.2 Increasing the Level of Tax Compliance

Another important future goal of the IRD is to ensure that existing taxpayers adhere to tax laws and pay their due taxes accurately and timely.

For achieving this future goal, the IRD should follow the strategies, such as:

- **Enhanced Enforcement Measures:** Implementing stricter penalties for non-compliance and strengthen audit and investigation capabilities.
- **Taxpayer Services:** Improving taxpayer services to assist with compliance, such as providing clear guidance, helplines, and responsive customer service.

- **Technology Integration:** Utilizing technology for real-time tracking of transactions and automated compliance checks.
- **Collaboration with Other Agencies:** Working closely with financial institutions and other government bodies to cross-verify data and detect discrepancies.

3.3.2.3 Increasing Tax Revenue to Achieve the Required Tax to GDP Ratio

One of the crucial future goals of the government and the IRD is to enhance tax revenue collection to meet the desired tax-to-GDP ratio, ensuring sufficient funding for public services and infrastructure. For that, the tax base and compliance levels should be broadened.

For achieving this significant future goal, it requires to follow strategies such as:

- **Progressive Tax Policies:** Adopting progressive tax policies that ensure higher contributions from those with greater ability to pay.
- **Economic Growth Initiatives:** Through gradually increasing tax revenue will make the government able to launch economic growth initiatives that increase income and consumption, thereby expanding the tax base indirectly. The cyclic impact of this expansion of economic activities ultimately increases the tax revenue while increasing economic development.
- **Efficient Tax Administration:** Reducing administrative costs and increase efficiency in tax collection through better resource management and technological adoption.

3.3.2.4 Maximizing e-Service Consumption for a Paperless Tax Administration

The long-term future goal of the IRD is transition to a fully digital tax administration to enhance efficiency, reduce costs, and promote environmental sustainability.

In order to achieve this long-term future goal, IRD would use the following strategies:

- **Digital Platforms:** Developing and maintaining robust online platforms for all end-to-end tax-related services.
- **Mobile Applications:** Creating mobile applications to facilitate easy access to tax services on-the-go.
- **Automation of Processes:** Automating repetitive tasks and processes to reduce human intervention and minimize errors.
- **Cyber Security Measures:** Implementing strong cybersecurity measures to protect taxpayer data and ensure the integrity of digital transactions.
- **Promotion and Training:** Conduct campaigns to promote the use of e-Services and provide training to taxpayers to ensure they are comfortable using digital platforms.

Achieving these future goals requires a multifaceted approach involving legislative reforms, technological advancements, public engagement, and robust enforcement mechanisms. By strategically focusing on these areas, the IRD can significantly enhance its efficiency, compliance rates, and overall contribution to economic stability and growth, ultimately leading to a more robust, modern tax administration.

04

CHAPTER

COMPLIANCE AND ENFORCEMENT



4.1 Introduction

Tax compliance and enforcement are fundamental components for a well-functioning tax system. Effective tax compliance and enforcement strategies are essential for maximizing revenue collection, promoting fairness, and maintaining public trust in the tax system ensuring the rule of law.

Tax compliance refers to the adherence of taxpayers to tax laws and regulations, voluntarily. This involves obtaining registration with tax administration if liable for taxes, timely filing of tax returns, accurate reporting of income and proper calculation of taxes payable, and prompt payment of any tax liabilities. Compliance is influenced by several factors, including the complexity of tax laws, taxpayer awareness and education, perceived fairness of the tax system, and the likelihood of detection and deterrent treatments for non-compliance.

Tax enforcement involves the actions taken by tax administrations to ensure compliance with tax laws. This includes identifying and addressing non-compliance through identifying non-filers, tax audits, investigations, penalties, and legal actions. Effective enforcement mechanism deters tax evasion and fraud, thereby protecting the integrity of the tax system and ensuring that everyone pays their fair share.

The relationship between tax compliance and enforcement is dynamic and interdependent. Strong enforcement measures can deter non-compliance, while high levels of voluntary compliance can reduce the need for extensive enforcement efforts. A balanced approach that emphasizes both education and enforcement is crucial for achieving optimal outcomes.

In order to ensure better tax compliance, it is required to have a system for stakeholder engagement. In other words, involving

taxpayers, chambers and trade associations, professional associations, and other stakeholders in the development and implementation of tax policies, would ensure a better tax compliance instead of resistance and non-compliance.

Achieving high levels of tax compliance requires a multifaceted approach. Therefore, IRD's future directions in tax compliance and enforcement include providing clear guidance and support to taxpayers, simplify tax procedures, and foster a culture of voluntary compliance. Additionally, it intends greater use of modern technology, data analytics for identifying and addressing areas of non-compliance, enhanced international cooperation, and the development of more sophisticated risk assessment models. The IRD is moving to conducting audits based on risk assessments to focus on areas with higher chances of non-compliance. By leveraging these advancements, the IRD expects to improve its efficiency and effectiveness in ensuring compliance and enforcing tax laws.

This chapter aims to provide a comprehensive understanding of the actions taken by the IRD during the year 2023 in relation to the tax compliance and enforcement.

4.2 Awareness Programs Conducted for Taxpayers, Tax Professionals and General Public

The IRD organized awareness programs for taxpayers, tax professionals and general public during the year 2023. These programs mainly focused on delivering knowledge about changes of tax law and return filing through e-Service. The programs were conducted via online and physically. Recordings of the programs were shared through social media.

Related subject areas of the awareness programs which were conducted through social media and official website are as follows.

1. New Tax amendments on Advance Personal Income Tax (Sinhala & English medium)
2. New Tax amendments on Withholding Tax (Sinhala & English medium)
3. Social Security Contribution Levy (Sinhala & English medium)
4. Value Added Tax Return & Schedule filing
5. Withholding Tax Return filing for the Y/A 2022/23 (Sinhala, Tamil & English medium)
6. Advance Personal Income Tax Return filing for the Y/A 2022/23 (Sinhala, Tamil & English medium)
7. Statement of Estimated Tax Return filing for the Y/A 2023/24 (Sinhala, English medium)
8. Online Payment
9. Individual Income Tax Return filing for the Y/A 2022/23 (Sinhala, Tamil & English medium)
10. Partnership Income Tax Return filing for the Y/A 2022/23 (Sinhala & English medium)
11. e-Filing - Individual Income Tax Return filing for the Y/A 2022/23

Taxpayers, audit firms, tax consultants, employers and employees, government accountants and all other stakeholders who interested in the subject were the target groups in above mentioned awareness programs.

Within the year the IRD educated 55,926 persons with the aim of educating the general public using limited resources under the public expenditure curtailing regulations. The details of the awareness programs conducted in the year 2023 are shown in Annexure 07 and summary of the awareness programs are shown in Table 4.1.

Table 4.1 : Summary of Awareness Programs

No. of Programs	No. of Participants
73	55,926

Source: Inland Revenue Department

4.3 Return Filing Compliance

During the year 2023, Income Tax return filing for the year of assessment 2022/23, monthly and quarterly Value Added Tax Return filing, Annual Advance Income Tax return filing for Y/A 2022/23, Annual Advance Personal Income Tax Statement filing for Y/A 2022/23 etc., were due on stipulated dates specified in respective laws. Amidst number of awareness programmes organized by the IRD, an acceptable filing compliance rates were observed during the year. Return filing numbers for each tax types are separately elaborated below.

4.3.1 Return Filing of Corporate Tax for 2022/23

It should be noted that corporate income tax (CIT) returns filing compliance rates on due dates and after one month from the due date were in a backdrop of the tax law changes that made rather complexity due to applying two sets of rules and rates, for the year of assessment 2022/23. Accordingly, the corporate sector was required to compute their profits for first nine months and last three months separately and declare in the respective schedule to the income tax return. As it was compulsory for corporate taxpayers to do electronic filing for this year of assessment, even though they were required to compute profits separately for two periods, the RAMIS facilitated the computation of tax payable for whole year under the given rules.

During the year, the percentage of CIT returns filing on the due date was 23% and within one month from the due date was 34% for all corporate taxpayers. In the case of large taxpayers, those who are contributing major portion of total income tax revenue, it was 60% on the due date and 94% within one month from the due date. The other corporate taxpayers, it

was 22% on the due date and 33% within one month from the due date.

The corporate return filing in the previous year, it was 32% on due date and 34% after one month from the due date. When compared the corporate return filing this year with the last year rates, it shows a decline by approximately 9%. This may be due to the impact of complexity arose by applying two sets of rates and regulations for

the year of assessment 2022/23. However, the large taxpayers those who contributes the larger portion of the income tax revenue, the return filing rates were in a satisfactory level.

Table 4.2 shows the return filing numbers and compliance rates on due date and compliance within one month from the due date for CIT returns in 2023. As it is mandatory, all the corporate return filing is through e-Filing.

Table 4.2 : e-Filing of Corporate Income Tax for 2022/23

	Number of Returns Filed On-time	Number of Returns Filed within One Month from the Due Date	Number of Returns Expected to be Filed	Compliance Rate on Due Date as a %	Compliance Rate within One Month from the Due Date as a %
Large Corporate Taxpayers (LTUs)	375	583	620	60%	94%
Other Corporate Taxpayers	17,054	25,493	76,227	22%	33%
Total	17,429	26,076	76,847	23%	34%

Source: Inland Revenue Department

4.3.2 Return Filing of Individual Income Tax and Partnership Income Tax for 2022/23

It should be noted that for IIT too had to declare the income, profits, tax credits and other allowances separately for first nine months and last three months of the year of assessment 2022/23 separately creating a complexity. Also, there were two sets of progressive tax rates applicable for nine months and three months along with two different pro-rata tax free allowances. Accordingly, the individual income taxpayers were required to compute their profits for first nine months and last three months separately and declare in the respective cages in the schedule to the income tax return. The IRD provided a separate schedule to the income tax return for addressing this complexity, while RAMIS facilitated the electronic filers in the computation of tax payable for whole year under the given rules.

During the year, the percentage of filling IIT returns on the due date was 25% and within one month from the due date was 37%. In the previous year, i.e. year of assessment 2021/22 the corresponding filing rates were 33% and 38%, respectively. This decrease in individual return filing rates might be due to the impact on complexity arose applying two different sets of rates, tax slabs, tax credits, and thresholds. However, the partnership return filing shows a better picture as it was not affected by law changes. During the year, the percentage of filing of PIT returns on the due date was 27% and within one month from the due date, it had increased to 37%.

Table 4.3 shows the return filing numbers and compliance rates on due date and within one month from the due date for IIT and PIT returns for 2022/23.

Table 4.3 : Return Filing of IIT and PIT Returns for 2022/23

Tax Type	Number of Returns Filed On-time	Number of Returns Filed within One Month from the Due Date	Number of Returns Expected to be Filed	Compliance on Due Date as a %	Compliance within One Month from the Due Date as a %
IIT - e-Filing	23,709	30,303	222,761	11%	14%
IIT - Manual Filing	32,001	51,734	222,761	14%	23%
IIT - Total Filing	55,710	82,037	222,761	25%	37%
PIT - e-Filing	1,576	1,964	14,165	11%	14%
PIT - Manual Filing	2,313	3,285	14,165	16%	23%
PIT - Total Filing	3,889	5,249	14,165	27%	37%

Source: Inland Revenue Department

4.3.3 Return Filing of APIT and WHT/AIT for 2022/23

During the year, the percentage of APIT returns filing by whole employers on the due date was 25%, where the employers in the large taxpayer segment it was 91%. The APIT return filing rate of employers in the non-large taxpayer segment was 24%. However, compared to the previous year the overall APIT (then known as PAYE) return filing rate of 11%, this year it has reported a significant improvement.

During the year, the rate of Advance Income Tax (previously known as WHT) returns filing by whole registered taxpayers on the due date was 63%, where the taxpayers registered as AIT agents in large taxpayers' segment was 86%. Since, the AIT was introduced (re-introducing the WHT) during the year 2023, the filing rates are in a satisfactory level.

Below table 4.4 depicts the APIT and AIT return filing numbers and compliance rates in segment wise in the year 2023.

Table 4.4 : Table 4.4: Filing of APIT and AIT Returns in 2023

Withholding Tax Type	Number of Returns filed On-time	Number of Returns Expected to be filed	Compliance on Due Date as a %
APIT - Large Taxpayers – e-Filing	319	604	53%
APIT - Large Taxpayers – Manual Filing	231	604	38%
APIT - Large Taxpayers – Total Filing	550	604	91%
APIT - Other Taxpayers – e-Filing	3,467	34,179	10%
APIT - Other Taxpayers – Manual Filing	4,625	34,179	14%
APIT - Other Taxpayers – Total Filing	8,092	34,179	24%
APIT - All Taxpayers – e-Filing	3,786	34,783	11%
APIT - All Taxpayers – Manual Filing	4,856	34,783	14%
APIT - All Taxpayers – Total Filing	8,642	34,783	25%
AIT - Large Taxpayers – e-Filing	357	530	67%
AIT - Large Taxpayers – Manual Filing	101	530	19%
AIT - Large Taxpayers – Total Filing	458	530	86%

AIT - Other Taxpayers – e-Filing	1,658	4,265	39%
AIT - Other Taxpayers – Manual Filing	896	4,265	21%
AIT - Other Taxpayers – Total Filing	2,554	4,265	60%
AIT - All Taxpayers – e-Filing	2,015	4,795	42%
AIT - All Taxpayers – Manual Filing	997	4,795	21%
AIT - All Taxpayers – Total Filing	3,012	4,795	63%

Source: Inland Revenue Department

4.3.4 VAT Returns Filing Compliance Rates in 2023

4.3.4.1 VAT Returns Filing by Large Taxpayers

Table 4.5 shows the compliance on due date and compliance within one month from the due date for VAT returns for large taxpayers in 2023.

Table 4.5 : On-time Filing of VAT Returns for Large Taxpayers

Month	Number of Returns filed On-time	Number of Returns filed within One Month from the Due Date	Number of Returns Expected to be filed	Filing Compliance on Due Date as a %	Filing Compliance within One Month from the Due Date as a %
January	416	489	532	78%	92%
February	151	173	189	80%	92%
March	153	177	189	81%	94%
April	459	501	544	84%	92%
May	150	173	189	79%	92%
June	150	167	189	79%	88%
July	460	501	545	84%	92%
August	153	165	188	81%	88%
September	152	163	188	81%	87%
October	474	492	546	87%	90%
November	148	157	190	78%	83%
December	149	154	190	78%	81%
Total	3,015	3,312	3,679	82%	90%

Source: Inland Revenue Department

There are two return filing frequencies in Value Added Tax. The VAT registered persons those are under 0% output tax rate files their VAT returns monthly and others are filing quarterly. During the year 2023, the VAT registered persons in the large taxpayer's segment shows an average filing compliance rate of 82% on due date and 90% on after one month from the due date.

The average VAT return filing compliance rates of registered persons in non-LTU segment is on due date was 46% and after one month filing rate was 59% in the year 2023. Table 4.6 shows the compliance on due date and compliance within one month from the due date for VAT returns filing by non-LTU taxpayers in 2023.

Table 4.6 : VAT Returns Filing by Other Registered Taxpayers

Month	Number of Returns filed On-time	Number of Returns filed within One Month from the Due Date	Number of Returns Expected to be filed	Compliance on Due Date as a %	Compliance within One Month from the Due Date as a %
January	4,504	5,830	9,872	46%	59%
February	783	1,048	1,693	46%	62%
March	829	1,024	1,701	49%	60%
April	5,029	6,600	11,328	44%	58%
May	810	1,046	1,729	47%	60%
June	820	1,069	1,734	47%	62%
July	5,545	6,988	11,945	46%	59%
August	798	1,027	1,737	46%	59%
September	761	1,067	1,743	44%	61%
October	5,820	7,319	12,540	46%	58%
November	793	1,034	1,749	45%	59%
December	766	1,069	1,756	44%	61%
Total	27,258	35,121	59,527	46%	59%

Source: Inland Revenue Department

Considering all the VAT registered taxpayers in large taxpayer segment and others as a whole out of 63,206 tax returns that were expected to be filed, had been filed on due date only 30,273 tax returns, which is an average compliance rate of 48%. After one month from the due date 38,433 of tax returns had been submitted indicating an average compliance rate of 61%. Compared to this average compliance rate of 46% in the previous year, in the year 2023 it can be observed a significant increase in VAT return filing.

4.4 Enforcement

4.4.1 Audits

Audits and investigations were undertaken during 2023 to a widest possible coverage of the taxpayer population, in terms of business activity, entity type and business size. Accordingly, it has been possible to commence

10,875 audits and complete 10,153 audits during the year. The number of audits and revenue collected through assessment shows significant increase compared to previous years. Table 4.7 and Table 4.8 shows the details of audits and revenue collected through audits.

Table 4.7 : Details of Audits

	Income Tax	VAT	PAYE	Others	Total
Total amount of additional tax assessed during the year (LKR Mn)	23,784	10,600	140	7,015	41,539
Total amount of additional tax collected during the year (LKR Mn)	11,678	3,600	88	5,532	20,899
Number of audit cases commenced during the year	10,875				
Number of audit cases finalized during the year	10,153				

Source: Inland Revenue Department

Table 4.8 : Classification by Additional Taxes by Corporate and Other Units (excluding penalty)

Description	Additional Income/ Turnover Assessed and Agreed (LKR Mn)	Additional Tax Assessed and Agreed (LKR Mn)				
		Corporate - LTU	Corporate - Other	Other Units	Total	Additional Tax Collected (LKR Mn)
Income Tax	396,162	11,856	7,236	4,693	23,784	11,678
VAT	67,980	1,113	2,865	6,662	10,640	3,600
PAYE	5,068	44	39	57	140	88
Others	167,017	4,041	1,084	4,848	9,973	5,532

Source: Inland Revenue Department

4.4.2 Court Cases

Table 4.10 shows the number of court cases filed for collection of default taxes within the year 2023.

Table 4.9 : Court Cases Filed for Collection of Default Taxes

Name of the Court	Number of Cases Pending as at 01.01.2023	Number of Cases Filing during the Year	Number of Cases Terminated during the Year	Number of Cases Pending as at 31.12.2023
Magistrate Court*	401	66	141	326
District Court*	272	-	67	205
High Court**	40	16	2	54
Court of Appeal**	297	154	47	404
Supreme Court**	93	44	5	132
Total	1,103	280	262	1,121

*Magistrate Court Cases and District Court Cases are filed by the IRD.

**High Court Cases, Court of Appeal Cases and Supreme Court Cases are filed by the both parties. (IRD or Taxpayer)

Source: Inland Revenue Department

4.4.3 Measures Taken for Reduce the Tax Evasion

There is a mechanism to report tax evading cases to IRD confidentially online or physically. Under Section 101 of the Inland Revenue Act, No. 24 of 2017 and Section 72 of the Value Added Tax Act, No. 14 of 2002, informants will receive reward (up to 15% of revenue collected) when tax is collected based on information provided.

05

CHAPTER

INFORMATION TECHNOLOGY AND DIGITAL TRANSFORMATION



5.1 Introduction

Information technology and digital transformation have revolutionized tax administrations worldwide, enhancing efficiency, accuracy, and taxpayer satisfaction. As tax administrations continue to embrace digital transformation, they can adapt to evolving economic environments and meet the growing expectations of taxpayers and stakeholders. The integration of advanced IT systems across the government and non-government agencies enables tax administrations to automate processes, improve data analytics, and enhance compliance monitoring. Digital platforms provide taxpayers with easier access to services, facilitating online filing, payment, and real-time communication with tax officials. These technological advancements not only streamline internal operations but also foster transparency and trust between tax administrations and the public. As a result, tax administrations are better equipped to handle large volumes of data, reduce errors, and respond swiftly to changing regulations and economic conditions, ultimately leading to more effective and fair tax systems. In the evolving landscape of modern governance, the IRD has recognized that the integration of Information Technology (IT) and digitalization has become paramount in enhancing efficiency, transparency, and accessibility within a tax administration.

This chapter explores into the advancements, achievements, and strategies employed in harnessing technology to streamline processes, improve service delivery, and foster compliance, by the IRD.

In line with its commitment to embracing digital transformation, the IRD has embarked on several key initiatives aimed at modernizing its systems and processes. These initiatives include:

- Implementation of an integrated Revenue Administration Management Information System (RAMIS) in the year 2016 to consolidate taxpayer data, while providing end-to-end electronic services for taxpayers, streamline tax return processes, and facilitate real-time monitoring and analysis.
- Providing end-user-computing facility. In order to maintain efficiency, all officials are provided with desk-top computers, network printers and scanners.
- Development of online taxpayer portal (www.ird.gov.lk) to provide convenient access to tax information, forms, and services such as registration, e-filing of tax returns, lodging tax refund requests, lodging appeals/administrative review requests, request for tax clearances, etc., and thereby reducing the need for physically visits to IRD offices.
- Automation of routine tasks such as data entry, document processing, tax payment processing, taxpayer financing, and communication with taxpayers through the use of electronic mails, short message services (SMS), etc.
- Establishing a unique Call Center (1944) and provides services beyond normal office hours in all three languages by professional Call Center Agents.
- Establishment of IRD's own data center (DC) and disaster recovery center (DRC) for data security and ensure independent functionality of IRD's services.
- Enhancement of cybersecurity measures to safeguard taxpayer data and protect against cyber threats and attacks.

RAMIS (Revenue Administration Management Information System) is a fully automated enterprise resource planning (ERP) software system used by IRD to manage taxpayer information, process tax returns, track payments, enforce tax laws, and facilitate compliance. It serves as a comprehensive platform for revenue collection and tax administration, integrating various functionalities and data sources to streamline operations and improve efficiency. Key features of RAMIS include:

- **Taxpayer Registration and Identification:** RAMIS facilitates the IRD to register taxpayers, assign taxpayer identification numbers (TIN), and maintain accurate records of taxpayer profile information, including personal details, business information, and tax obligations (for which tax types registered).
- **Tax Return Filing and Payment Processing:** RAMIS enables taxpayers to file tax returns electronically through online portal. It automates the processing of tax returns, calculates tax liabilities, and facilitates maintain taxpayer ledger with tax payment transactions.
- **Data Management and Integration:** RAMIS consolidates taxpayer data from multiple sources into a centralized database, allowing IRD to access comprehensive information on taxpayer compliance, financial transactions, and enforcement activities. In this exercise, RAMIS has already been integrated with Sri Lanka Customs, Bank of Ceylon, Peoples' Bank, Lanka Clear (Pvt) Ltd., Department of Registrar of Companies, Ministry of Finance, and Excise Department.
- **Compliance Monitoring and Enforcement:** RAMIS provides mechanism for monitoring taxpayer compliance, identifying non-filers and take appropriate actions by officials for regular non-filers. RAMIS provides facilities for conducting audits or investigations to ensure adherence to tax laws and regulations. It supports enforcement activities such as tax assessments, penalties, charging interests on delayed payments and collection actions.
- **Reporting and Analytics:** RAMIS generates reports and analytics dashboards to provide insights into revenue trends, registered taxpayers geographical distribution in to levels of provincial, districts, divisional secretariats, and grama niladhari divisions. Also provides insights into compliance levels, and officials' operational performance (KPI). Analytics provide reporting anomalies by taxpayers in similar industries to help identifying risk levels. It facilitates data-driven decision-making and strategic planning.
- **Security and Confidentiality:** RAMIS incorporates robust security measures to protect sensitive taxpayer information and prevent unauthorized access or data breaches. It complies with data protection industry standards to safeguard privacy and confidentiality.
- **User Support in resolving issues:** RAMIS offers user support services through its helpdesk system and to assist tax officials in using the system effectively. It provides materials such as quick guides to taxpayers/external users to ensure smooth and easy use of the system.

Overall, RAMIS serves as a critical tool for IRD in its tax operations, to enhance compliance efforts, and improve taxpayer service delivery. By leveraging technology and automation, RAMIS helps the IRD to achieve its revenue collection targets efficiently and effectively.

5.2 Achievements and Milestones

In the year 2023, IRD has made significant strides in leveraging technology to improve service delivery and enhance operational efficiency. Some notable achievements include:

- Completion of RAMIS 2.0 implementation for execution of the Inland Revenue Act, No. 24 of 2017, which had been delayed for years due to various reasons mostly out of the control of the IRD.
- Completion of RAMIS Technology Refresh during the year to bring its infrastructure more updated and aligned with modern technologies.
- Increase in online tax filings and payments, resulting in faster processing times and reduced administrative burdens for taxpayers and tax officials.
- Increased number of commercial banks providing online tax payment facility to taxpayers.
- Implementation of data analytics tools to identify tax compliance risks, especially for reporting anomaly detection, and target enforcement efforts more effectively.
- Launch of taxpayer education and awareness campaigns to promote digital adoption and provide guidance on using online tax services.
- Initiating of the integration with more government agencies to exchange data, and engaged with international institutions such as World Bank, IMF to share global best practices in using third party data in digitalized tax administrations.
- Another significant event that happened in the year 2023 was, on the request by the Secretary to the Treasury and Ministry of Finance, Economic Stabilization and National Policies, the International Monetary Fund (IMF) conducted an assessment on the RAMIS in March 2023. The report issued by the IMF Experts on RAMIS provides recommendations and guidance for its way forward.

5.3 Future Directions and Strategic Objectives

Looking ahead, the IRD remains committed to harnessing the power of technology to drive innovation and improve outcomes. Our future directions and strategic objectives in the realm of IT and digitalization include:

- Continual enhancement and optimization of the IT infrastructure and systems to ensure scalability, reliability, and resilience. Developing the existing Data Center up to Tier 3 Level Data Center with the state-of-the-art technologies.
- Expansion of online service offerings and digital channels to further enhance taxpayer convenience and accessibility.
- Integration with Department of Motor Traffic, Land Registry, Immigration and Emigration Department, and so on.

- Adoption of emerging technologies such as, machine learning, and data analytics to unlock new insights, improve risk-based decision-making in audits and issuing refunds, and enhance compliance capabilities.
- Investment in training and capacity-building initiatives to equip staff with the skills and knowledge required to leverage technology effectively and adapt to evolving IT trends and challenges.
- Developing RAMIS next generation software application in order to embrace the technological advancements, to address commercial world dynamics and tax policy changes and so on.
- Preparation of Data Governance Policy in order to ensure the data protection, secure data privacy.
- Preparation of IRD's Information Technology Strategic Plan (ITSP) for next three years. Taking in to account all aforementioned strategic objectives, the IRD will prepare its ITSP and document properly and aiming to start its execution from January 2025 and complete by end 2027.

In conclusion, the integration of Information Technology and digitalization is central to IRD's efforts to modernize and transform its operations. By embracing innovation, leveraging data-driven insights, and fostering a culture of continuous improvement, IRD is assured to deliver on its mandate more effectively and efficiently in the digital age.

06

CHAPTER

ORGANIZATIONAL PERFORMANCE



6.1 Introduction

In 2023, the IRD, under the guidance of the International Monetary Fund (IMF) in line with the structural benchmarks (SB) committed under Extended Fund Facility (EFF), and aligning with the tasks assigned by the World Bank under development policy operations (DPO-2), embarked on a transformative journey to enhance its operational efficiency and effectiveness. This year marked significant milestones in organizational performance, beginning with the updating and implementation of a comprehensive Code of Conduct for tax officials, aimed at fostering integrity and accountability. Additionally, the completion and publication of the Taxpayer Charter underscored the IRD's commitment to transparency and taxpayer rights. The strategic planning process for 2024-26 was also completed, setting a clear roadmap for future initiatives. Structural improvements were made with the organizational rationalization of the Large Taxpayer Administration, ensuring more focused and efficient operations. Key developments in compliance risk management and the establishment of a High Wealth Individual (HWI) Unit further enhanced the IRD's capacity to address tax compliance and equity. The introduction of Key Performance Indicators (KPIs) provided measurable benchmarks for assessing progress and achievements throughout the year. Moreover, these efforts contributed significantly to the broader objective of achieving the Sustainable Development Goals (SDGs), demonstrating the IRD's pivotal role in national development and fiscal stability.

This chapter briefly describes the progress of aforementioned tasks under the forthcoming paragraphs.

6.1.1 Updating and Implementation of the new IRD Code of Conduct (COC)

The IMF Report of Governance Diagnostic Assessment, issued in July 2023, recommends that to strengthen the integrity of IRD operations and address corruption vulnerabilities, an updated COC should be developed and implemented. Thus, IRD took measures to simplify and update the existing COC to reflect good international practices.

Officers' conduct will have an impact on stakeholders, including the Government, the taxpaying public, foreign investors, co-workers, supervisors, officers, and subordinates. The manner in which officers conduct themselves in their official dealings with taxpayers is of prime importance in establishing public confidence in the Department. Without that confidence, trust in effective tax administration becomes difficult, if not impossible. A Code of Conduct provides a framework for tax officials with standards of behavior, and promotes the importance of integrity in a sound and effective tax administration.

IRD expects officers to provide undivided allegiance to the Government at all times and on all occasions while in the service, which reflects the values and commitments of the Department and will reflect on the taxpayers to reduce resistance and unnecessary high costs and strengthen the integrity of IRD operations.

The new COC was developed taking into account the international good practices, ensuring IRD's zero tolerance to corruption, and thus specifically includes;

1. Objectives of the COC
2. Its scope of application
3. Responsibility & compliance with the COC

4. Principals regulating the conduct of tax officials
5. Instances of non-compliance and action to be taken

IRD to take measures immediately during next year to have a comprehensive initial training covering all of its staff to raise awareness of the new COC, the principles and behaviors expected, and the key aspects of COC. It has planned to reinforcement of the changes to the COC from time to time to remind and test staff awareness and understanding of institutionalizing honest behaviors. Further, the Human Resource Division will regularly monitor the staff who have been found to have breached the COC and take appropriate actions, accordingly.

6.1.2 Preparation and Publication of the Taxpayer Charter

In a landmark move underscoring its commitment to transparency, fairness, and a taxpayer-centric approach, the IRD prepared and published its taxpayer charter in the year 2023. This significant milestone represents not only a culmination of efforts but also a beacon guiding the department towards enhanced service delivery and strengthened taxpayer relations.

The taxpayer charter serves as a definitive document outlining the principles and rights governing the department's interactions with taxpayers. It stands as a testament to the department's pledge to uphold the highest standards of service, ensuring that every taxpayer is treated equitably and with respect.

Central to the charter is the explanation of taxpayers' rights and responsibilities, providing the taxpayers with a clear understanding of what they can expect from the IRD and, in turn, what

is expected from the taxpayers by the IRD. This transparency fosters a sense of mutual trust and accountability, essential elements in fostering a conducive tax environment.

Moreover, the charter lays the groundwork for an open dialogue between the IRD and taxpayers, fostering collaboration and constructive feedback. By actively seeking input from taxpayers, the IRD aims to continuously improve its services, ensuring they remain responsive to evolving needs and expectations. The publication of the taxpayer charter is not merely a bureaucratic exercise; rather, it signifies a fundamental shift towards a more inclusive and participatory approach to taxation. It empowers taxpayers by providing them with a voice and a platform through which they can engage with the IRD, contributing to the ongoing refinement of tax policies and procedures.

It is a testament to the IRD's unwavering dedication to serving the interests of taxpayers and fostering a culture of mutual respect and collaboration.

6.1.3 Finalization of IRD's Strategic Plan for 2024 to 2026

Sri Lanka is recovering from its worst economic crisis in the history, from a low point in 2022 when debt obligations of the government could no longer be serviced. This coincided with the lowest government revenue collections in history, resulting from policy reversals in 2019 that were exacerbated by weakening economic conditions and the COVID-19 pandemic.

A challenging pathway to recovery has been plotted, relying heavily on ambitious revenue mobilization efforts that IRD has a critical role to deliver over the three-year horizon of Strategic Plan between 2024 and 2026.

With the support and resources of the government, and assistance and advice from partners, IRD has embarked on a quest for institutional transformation to generate the critically needed revenue in a fair, efficient, and transparent manner. The goal is to lift IRD to world standards of effective tax administration, addressing gaps and shortcomings identified through recent diagnostic assessments, as well as an internal SWOT assessment.

In line with the international best practices, IRD updated its Vision Statement, Mission Statement, Core Values and the Strategic Goals to transform the institution and to improve operational outcomes and serve taxpayers and society more effectively.

6.1.4 Organizational Rationalization of the Large Taxpayer Administration

The Large Taxpayers' Office (LTO) is responsible for managing the tax affairs of large corporate entities. Also, the High Wealth Individuals that contribute largely to tax revenue fallen under the purview of LTO. In the LTO, taxpayers are classified into key sectors as finance, manufacturing, services, wholesale, and retail with units allocated based on the number of taxpayers within each sector. This reporting structure also encompasses Appeals, Default Collection, and Refund units, specifically designed for segmented large taxpayers.

6.1.5 Developments in Compliance Risk Management

Compliance Risk Management (CRM) is a process of determining the highest compliance risks to our tax base and selecting cost-effective treatment options to increase sustained voluntary compliance. The IRD, has limited level of resources, so it requires to use these

resources effectively and efficiently to get the best outcomes. CRM demands risk to be determined by analyzing data from third-party sources and data available with the IRD.

CRM provides a strong, best-practice approach for the handling compliance issues. CRM uses international norms for general risk management. Methods developed by renowned international organizations provide specific strategies for handling taxes and guaranteeing taxpayer compliance.

A Risk Management committee (RMC) has been established. By creating a risk manual and progressively introducing risk criteria for audit case selection, it has made good progress. The committee will assess, approve, and act on high-priority risks as its capability and experience. In order to identify and evaluate risks related to each of the four compliance pillars; registration, filing, payment, and reporting, it will identify the most important industry sectors and conduct research.

The audit cases are selected based on CRM processes and allocating case workloads according to potential revenue gain (highest assessed risks) to staff based on their workloads and skills to undertake these audits.

A Risk Management Unit (RMU) has also been established to carry out assigned tasks as directed by the RMC, and its capacity is being built. The unit primarily focus on research and risk identification in the construction, hotels and tourism, and the banking and financial services sectors in the medium and large taxpayer segments.

Compliance Improvement Plans (CIPs) are being developed based on risk-based analysis. RMU's priority is to develop and implement

a CIP for each of the Large Taxpayer sectors starting with the manufacturing and services sectors. To build CRM capability further, over time, the RMU will develop additional CIPs for other segments of the taxpayer population.

6.1.6 Creation of a High Wealth Individuals (HWI) Unit

In recognition of shortcomings in monitoring high wealth individuals (HWIs), the IRD established the High Wealth Individuals Unit (HWIU) within the Large Taxpayer Office in December 2023. This strategic initiative addresses guidance from the IMF to strengthen tax compliance oversight within this high-risk demographic. The HWIU, equipped with enhanced resources and specialized expertise, prioritizes the top 100 HWIs, facilitating timely and accurate tax filing through proactive engagement. Additionally, the unit implements comprehensive risk assessments and profiling to identify and mitigate tax risks associated with wealthy taxpayers. Through a commitment to transparency with utilizing cutting-edge data analysis, the HWIU aims to cultivate a culture of tax fairness and transparency, fostering a robust and efficient tax system in Sri Lanka. Improved HWI compliance can generate significant additional revenue for the government, enabling investments in essential public services, like healthcare and education.

6.2 Key Performance Indicators (KPIs) and Achievements

6.2.1 Performance Indicators of the IRD

Key Performance Indicators (KPIs) are the critical quantifiable indicators of progress of an organization toward the intended result which provide a focus for strategic and operational improvement, create an analytical basis for

decision making and help to focus attention on what matters most. KPIs are used to measure the progress toward achieving the organization's strategic goals.

6.2.1.1 Collection of Revenue

IRD recorded an auspicious growth in revenue collection by collecting total tax revenue of Rs. 1,842.32 billion during the year 2023. Total collection of revenue indicates 105% achievement when compared to the revenue under each type of taxes with the corresponding estimates. Revenue collection of IRD as a percentage of GDP at current price was 6.67% in 2023. Growth in tax revenue with compared to the previous year was 74.12% and IRD contribution to government tax revenue was 67.72%.

6.2.1.2 Conducting Awareness Programs

IRD has taken a wide range of actions to improve the awareness of its stakeholders. Accordingly, awareness programs had been launched to make them aware on policy changes, e-return filing, etc. Most of the programs were conducted physically and some of the programs were conducted via online as more people can be joined. Online programs were helped to minimize the cost of conducting awareness programs. Also, the taxpayers who cannot participate physically were able to join the programs effectively.

6.2.1.3 Tax File Opening

Widening of tax base is essential to increase the tax revenue. Accordingly, IIT registration threshold was reduced from Rs. 3 million to Rs. 1.2 million per annum. However, IRD had registered 368,455 new taxpayers under all tax types during the year.

6.2.1.4 Productivity Ratio and Cost of Collection

Minimization of the cost of tax collection should be an important objective of budgetary policy. Cost of collection is categorized into capital expenditure and recurrent expenditure. The capital expenditure of the IRD was restricted on notification by the government to carry out essential expenditure only. However, the expenditure for the RAMIS project was Rs. 3.1 billion due to the payment made for the RAMIS 2.0. The productivity ratio in the year 2023 is 1:244 which means when IRD spend Rs. One million, it collects Rs. 244 million tax revenue. On the other hand, the IRD has been able to keep the cost of collection at minimum level, as approximately 41 cents for collection of a hundred Rupee tax revenue in the year 2023.

Output as a percentage of the identified Key Performance Indicators is shown in Table 6.1.

Table 6.1 : Specific Performance Indicators of the Year 2023

Specific Indicators	Actual Output as a Percentage (%) of the Expected Output			
	>100%	100%-90%	75%-89%	50%-74%
Collection of Revenue	105%			
Conducting Awareness Programs	109%			
Tax File Opening	119%			
Productivity Ratio	244%			

Source: Inland Revenue Department

Summary of the Performance indicators of the IRD is shown in the Table 6.2.

Table 6.2 : Summary of the Performance Indicators of IRD

Performance Indicator	Value
Total Tax Revenue Collected	Rs. 1,842.32 billion
Achievement Against Revenue Target	105% (Target: Rs. 1,761.98 billion)
Tax Revenue as a Percentage of GDP	6.67% (Country's Tax-to-GDP Ratio: 9.84%)
Growth in Tax Revenue	74.12% (Previous year: Rs. 1,058.08 billion)
IRD Contribution to Government Tax Revenue	67.72% (IRD: Rs. 1.84 trillion, Total: Rs. 2.72 trillion)
Return Compliance e-Filing Rate for CIT (On-time)	60% (Large Corporate Taxpayers)
Return Compliance e-Filing Rate for CIT (After one month)	94% (Large Corporate Taxpayers)
Return Compliance e-Filing Rate for CIT (On-time)	22% (Other Corporate Taxpayers)
Return Compliance e-Filing Rate for CIT (After one month)	33% (Other Corporate Taxpayers)
Return Compliance e-Filing Rate for IIT (On-time)	11% (Individual Taxpayers)
Return Compliance e-Filing Rate for IIT (After one month)	14% (Individual Taxpayers)
Return Compliance Total Filing Rate for IIT (On-time)	25% (Individual Taxpayers)
Return Compliance Total Filing Rate for IIT (After one month)	37% (Individual Taxpayers)
Return on Investment (ROI) or Productivity Ratio	244
Cost of Collection	41 Cents per Rs. 100

Source: Inland Revenue Department

6.3 Performance of Achieving Sustainable Development Goals

As introduced by the United Nations in the year 2015, the Sustainable Development Goals (SDGs) also known as the Global Goals were adopted by all the United Nations States in 2015 in order to eradicate the poverty, protect the planet as well as ensure that all the people enjoy peace and prosperity by 2030 through a balanced social, economic and environmental sustainability. In order to achieve the SDGs in every context, the creativity, knowhow, technology and financial resources are very essential.

Tax administration plays a pivotal role in achieving several Sustainable Development Goals (SDGs) in developing countries. Effective tax systems are essential for mobilizing the resources needed to meet these goals, reducing inequality, and promoting economic growth.

In terms of the Sustainable Development Goals Act, No. 19 of 2017, all the administrative entities of the government should maintain the SDGs.

Targeted SDGs for the year can be shown as the Table 6.3.

Table 6.3 : Activities of the IRD Based on the Sustainable Development Goals

Goal / Objective	Target	Indicators of Achievement	Progress of the Achievement to date (%)		
			0-49	50-74	75-100
SGD 01: End Poverty in All its Forms Everywhere	Ensure significant mobilization of resources from a variety of sources, to implement programs and policies to end poverty in all its dimensions	Proportion of domestically generated resources allocated by the government directly to poverty reduction programs			
		Proportion of total government spending on essential services (education, health, and social protection)			
SDG 03: Good Health and Well-being	Strengthen the prevention and treatment of substance abuse and harmful use of alcohol and strengthen the implementation of the World Health Organization Framework Convention on Tobacco control in all countries, as appropriate	Higher taxes on Tobacco and Alcohol			
SDG 05: Achieve Gender Equality and Empower All Women and Girls	Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources in accordance with natural laws	Qualifying payment granted which can be deducted in the computation of taxable income as provided in Section 52 of the IRA			

SDG 07: Ensure Access to Affordable, Reliable, Sustainable and Modern Energy for All	By 2030, ensure universal access to affordable, reliable and modern energy services	Tax incentives given for investments in clean energy			
SDG 10: Reduce Inequality Within and Among Countries	Implement the principle of special and differential treatment for developing economies, in particular least developed economies, in accordance with World Trade Organization agreements	Depreciable assets used in Northern Province is granted 200% of Enhanced Capital Allowance (ECA)			
SDG 16: Promote Peaceful and Inclusive Societies for Sustainable Development, Provide Access to Justice for All and Build Effective, Accountable and Inclusive Institutions at All Levels	Develop effective, accountable, and transparent institutions at all levels	Automation of all functions of tax administration in order to ensure the establishment of Rule of Law			
		Sharing third party data and use data analytics to detect tax evaders and take deterrent actions on tax evaders			
SDG 17: Strengthen the Means of Implementation and Revitalize the Global Partnership for Sustainable Development	Strengthen domestic resource mobilization, to improve domestic capacity for tax and other revenue collection	Total government revenue as a proportion of GDP			
		Proportion of domestic budget funded by domestic taxes			

Source: Inland Revenue Department



Commissioner-General of Inland Revenue (Acting)

07

CHAPTER

FINANCIAL PERFORMANCE OF THE YEAR AND COMPLIANCE REPORT



7.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance for the period ended 31st December 2023

Revised Budget Allocations 2023		Note	Actual	
			2023	2022
Rs.			Rs.	Rs.
-	Revenue Receipts			
863,500,000,000	Income Tax	1	911,355,309,961	534,020,830,117
897,984,000,000	Taxes on Domestic Goods & Services	2	920,919,135,824	509,168,047,125
-	Taxes on International Trade	3	-	-
500,000,000	Non Tax Revenue & Others	4		2,000,000,000
1,761,984,000,000	Total Revenue Receipts (A)		1,832,274,445,785	1,045,188,877,242
	Non Revenue Receipts		-	-
	Treasury Imprests		14,702,732,880	16,558,013,981
	Deposits		11,245,307,443	10,942,129,319
	Advance Accounts Other Main Ledger Receipts		162,790,739	138,262,302
	Total Non Revenue Receipts (B)		26,110,831,061	27,638,405,602
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		1,858,385,276,846	1,072,827,282,844
	Remittance to the Treasury (D)		5,938,349,497	6,507,962,948
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		1,852,446,927,350	1,066,319,319,896
	Less: Expenditure Recurrent			
3,016,500,000	Expenditure Benefits	5	2,999,199,295	2,994,539,601
1,656,800,000	Other Goods & Services	6	1,396,201,293	1,051,713,428
40,000,000	Subsidies, Grants and Transfers	7	31,803,200	35,316,987
-	Interest Payments	8	-	-
-	Other Recurrent Expenditure	9	-	-
4,713,300,000.00	Total Recurrent Expenditure (F)		4,427,203,789	4,081,570,016

	Capital Expenditure			
352,000,000	Rehabilitation & Improvement of Capital Assets	10	17,174,880	9,573,506
9,453,400,000	Acquisition of Capital Assets	11	3,086,317,455	4,595,212,844
-	Capital Transfers	12	-	-
-	Acquisition of Financial Assets	13	-	-
450,000,000	Capacity Building	14	8,801,269	26,738,852
-	Other Capital Expenditure	15	-	-
10,255,400,000	Total Capital Expenditure (G)		3,112,293,604	4,631,525,202
	Deposit Payments		11,425,945,127	11,126,719,852
	Advance Payments		133,500,259	122,552,016
	Other Main Ledger Payments		-	-
	Total Main Ledger Expenditure (H)		11,559,445,386	11,249,271,867
	Total Expenditure I = (F+G+H)		19,098,942,779	19,962,367,085
	Balance as at 31st December J = (E-I)		1,833,347,984,571	1,046,356,952,810
	Balance as per the Imprest Adjustment Statement		1,833,347,984,571	1,046,356,952,810
	Imprest Balance as at 31st December		-	-
			1,833,347,984,571	1,046,356,952,810

7.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2023

		Actual	
	Note	2023 Rs	2022 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	14,516,094,750	11,352,890,073
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	302,906,844	332,197,324
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		14,819,001,594	11,685,087,396
<u>Net Assets / Equity</u>			
Net Worth to Treasury		(402,468,526)	(570,821,878)
Property, Plant & Equipment Reserve		14,516,094,750	11,352,890,073
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Non Current Liabilities</u>			
Lease Creditors		12,523,832	29,529,980
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	692,851,537	873,489,222
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		14,819,001,594	11,685,087,396

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 45 and Annexures to accounts presented in pages from 46 to 59 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

 K.M.M. Siriwardana Secretary to the Ministry of Finance, Economic Stabilization and National Policies Chief Accounting Officer Date: 23/02/24 K.M.M. Siriwardana Secretary to the Treasury and Secretary to the Ministry of Finance, Economic Stabilization and National Policies The Secretariat Colombo 01.	 W.A.S. Chandrasekara Commissioner General Accounting Officer Department of Inland Revenue Date: 2024.02.01 W.A. Sepalika Chandrasekara Commissioner General of Inland Revenue Inland Revenue Department Mr. Chittampalam A. Gardiner Mawatha Colombo - 02.	 K.V.S. De Silva Chief Financial Officer Department of Inland Revenue Date: 2024/02/21 K.V.S. De Silva Chief Financial Officer Inland Revenue Department Colombo - 02
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7.3 Statement of Cash Flows

Statement of Cash Flows for the Period ended 31st December 2023

	Actual	
	2023 Rs.	2022 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	1,553,438,481,285	861,264,646,244
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	115,679,808	164,398,821
Imprest Received	14,702,732,880	16,558,013,981
Recoveries from Advance	169,868,549	145,939,795
Deposit Received	10,773,803,452	10,287,570,619
Total Cash generated from Operations (A)	1,579,200,565,973	888,420,569,460
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	4,382,996,844	4,039,481,294
Subsidies & Transfer Payments	31,803,200	35,316,987
Total Tax Refund	1,554,174,797,289	861,954,824,804
Expenditure incurred on behalf of Other Heads	9,911,813	7,093,593
Imprest Settlement to Treasury	5,938,349,497	6,507,962,948
Advance Payments	132,238,742	123,729,792
Deposit Payments	11,425,940,069	11,126,526,363
Total Cash disbursed for Operations (B)	1,576,096,037,453	883,794,935,781
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	3,104,528,520	4,625,633,678
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Expenditure	3,104,528,520	4,625,633,678
Total Cash disbursed for Investing Activities (E)	3,104,528,520	4,625,633,678

NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(3,104,528,520)	(4,625,633,678)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	0	0
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

7.4 Notes to the Financial Statements

Annexure (i)

Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

Expenditure Head No : 246 Ministry / Department / District Secretariat : Department of Inland Revenue

Programme No. & Title : 01 Operational

Programmes

(i) Statement of Losses Recovered/Written off/Waived off during the year.

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01		
Total			Nil
<u>Classification of the cases by nature of Losses.</u>			
1		No.of Cases	Value (Rs.)
2			
3			
4			
Total			Nil

(ii) Statement of Losses being held to be Written off/Waived off or recoverable so far

	Value	No.of Cases	Total Amount (Rs.)	Age Analysis per (ii)		
Below	Rs. 25,000.00			Less than five years	No.of Cases Amount	Rs.
Over	Rs. 25,000.01			5-10 years	No.of Cases Amount	Rs.
			Nil	Over 10 years	No.of Cases Amount	Rs.
Total						

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

Annexure (ii)

Statement of Write off from books

Ministry / Department / District Secretariat : Department of Inland Revenue

Expenditure Head No : 246

Programme No. & Title : 01 Operational

Programmes

1	Statement of losses and waivers under F.R. 109 during the year		No. of Cases	Value (Rs.)
	(i)	Less than Rs.25,0000.00	2	32,600
	(ii)	Over than Rs. 25,000.00	5	670,121
			7	702,721

2 Statement of write off from the book and recoveries under F.R. 109 during the year

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
Losses occurred in 2019						
1 CAD - 0159 Vehicle Accident	1,676	1,676	-	1,676	-	An Approval has been received on 2023.08.18 from Commissioner General of Inland Revenue Department for write off this loss from Department book.File No: IR/PAM/09/02/08/2019.

2	CAD - 0046 Vehicle Accident	11,726	11,726	-	11,726	-	An Approval has been received on 2023.07.21 from Commissioner General of Inland Revenue Department for write off this loss from Department book. File No: IR/PAM/09/02/15/2019.
3	CAC - 9954 Vehicle Accident	838	838	-	838	-	An Approval has been received on 2023.07.21 from Commissioner General of Inland Revenue Department for write off this loss from Department book. File No: IR/PAM/09/02/19/2019.
4	CAD - 0165 Vehicle Accident	15,636	15,636	-	15,636	15,636	Application has been sent to get an approval to write-off this loss from Department book
Total		29,876	29,876	-	14,240	15,636	
Losses occurred in 2020							
5	CAC - 9941 Vehicle Accident	34,691	34,691	-	34,691	-	An Approval has been received on 2023.03.10, from Commissioner General of Inland Revenue Department for write off this loss from Department book. File No: IR/PAM/09/02/08/2020.
Total		34,691	34,691	-	34,691	-	
Losses occurred in 2022							
6	CAD - 0165 Vehicle Accident	3,475,000	3,475,000	-	-	3,475,000	Vehicle has been repaired under the Insurance cover and Invoice forwarded to them for settlement..File No: IR/PAM/09/02/11/2021.
7	CAC - 9951 Vehicle Accident	15,000	15,000	-	-	15,000	Related to the vehicle accident, the Preliminary Investigation is being conducted and suggesting that repair has to under the Insurance cover. File No: IR/PAM/09/02/08/2020.

8	CAC - 9946 Major Vehicle Accident	4,346,250	4,346,250	-	-	4,346,250	Related to the vehicle accident, the formal Investigation is being conducted and approval is not given by Department to repair under the Insurance cover. File No: IR/PAM/09/02/09/2022.
9	UPS Device in Kurunegala Regional Office, had got fire.	1,000,000	1,000,000			1,000,000	Formal Inquiry is being carried on.
Total		8,836,250	8,836,250	-	-	8,836,250	
Losses occurred in 2023							
10	CBI – 0495 Motor Car Accident	-	178,055	178,055	-	-	None of Losses to the Government, as the losses have been settled through the full recovery. Therefore, it is not required to write-off from book. File No: IR/PAM/09/02/01/2023.
11	54-8662 Motor Van Accident	-	96,100	96,100	-	-	None of Losses to the Government, as the losses have been settled through the full recovery. Therefore, it is not required to write-off from book. File No: IR/PAM/09/02/02/2023.
12	NA -5667 Motor Van Accident	-	76,620	76,620	-	-	None of Losses to the Government, as the losses have been settled through the full recovery. Therefore, it is not required to write-off from book. File No: IR/PAM/09/02/03/2023.
13	CAD - 0054 Motor Car Accident	-	12,000	12,000	-	-	None of Losses to the Government, as the losses have been settled through the full recovery. Therefore, it is not required to write-off from book. File No: IR/PAM/09/02/05/2023.

14	CBI – 0493 Motor Car Accident	-	83,950	83,950	-	-	None of Losses to the Government, as the losses have been settled through the full recovery. Therefore, it is not required to write-off from book. File No: IR/PAM/09/02/06/2023
15	CBI – 0487 Motor Car Accident	-	20,600	20,600	-	-	None of Losses to the Government, as the losses have been settled through the full recovery. Therefore, it is not required to write-off from book. File No: IR/PAM/09/02/07/2023
16	CBI – 0486 Motor Car Accident	-	235,396	235,396	-	-	None of Losses to the Government, as the losses have been settled through the full recovery. Therefore, it is not required to write-off from book. File No: IR/PAM/09/02/08/2023.
Total		-	702,721	702,721	-	-	
Grand Total		8,900,817	9,603,538	702,721	48,930	8,851,886	

Note - Excluding losses and waivers to be accounted in Annexure(i), only any other losses and waivers under F.R.109 should be included in this format.

Annexure (iv)

Statement of Liabilities - (i)
Statement of Commitments in terms of FR 94 (2) and (3)

Name of Ministry / Department / District Secretariat : Department of Inland Revenue
 Expenditure Head No. : 246
 Programmer No. & Title : 01 Operational Programmers

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
Total								
2. State Corporations/Statutory Boards								
Total								
3. Others (Private Parties)								
Redwind International (PVT) Ltd.	Envelope	1	1	1201	11	42,794,500	2,442,600	2,442,600
Redwind International (PVT) Ltd.	Envelope	1	1		11		6,416,250	6,416,250
John Keells Office Automation (PVT) Ltd.	Service Agreement	1	1		11		1,500,630	1,500,630
Apogee	PABX - H/O & R/O	1	1		11		62,170,773	62,170,773
Base HP	Hardware Items - FMRP	1	1		11		41,166,253	41,166,253
Arctic	AC - DC & DR	1	1	1302	11	72,919,167	522,646	530,921
Certis Lanka	CC TV - DC & DR	1	1		11		492,718	492,718
Techno E Solution	Access Control System - DC & DR	1	1		11		1,181,694	393,898
Tech one Global Lanka	Servers - DC & DR	1	1		11		9,912,000	5,034,844
Techno E Solution	Finger Print Machine Maintenance	1	1		11		2,637,902	3,129,887

CIVIMECH (PVT) Ltd	Central AC Maintenance - H/O	1	1			11			4,444,524	440,000
AG Melco	Passenger Elevators Maintenance - H/O	1	1			11			1,152,446	1,018,833
Trade Promoters	Generators Maintenance - H/O	1	1			11			1,638,560	1,110,269
Techno E Solution	PA System Maintenance - H/O & Scout Building	1	1			11			162,000	81,000
Open	Kitchen Equipment Maintenance - H/O	1	1			11			2,220,000	2,220,000
Jefco Centi (pvt) Ltd	AC Maintenance - Nawam Mawatha	1	1			11			317,460	158,730
Techno E Solution	Cabling & Accessories Maintenance & Repairs - Gampaha	1	1			11			460,200	460,200
Techno E Solution	Cabling & Accessories Maintenance & Repairs - Jaffna	1	1			11			324,224	640,204
n-eble	RAMIS Call Center	1	1			11			45,253,000	45,253,000
Finco Technologies	Maintenance (Lenovo 36551, Hp Compaq Elite 8300mt, Dell Optiplex 990, Dell Optiplex 5040)	1	1			11	72,919,167		10,062,150	8,895,569
Base HP	Maintenance of Desktop (NEC MB-H)	1	1			11			7,169,950	2,112,600
Base HP	Maintenance of Desktop (NEC Power Mate)	1	1			11			3,190,650	940,245
Tech one Globale Lanka	E-mail Security Gateway	1	1			11			7,329,636	9,820,101
Sunil Weersekara	Rent - Dambulla	1	1			11			11,280,000	2,820,000
Fairway Development	Rent - Scout building	1	1			11			80,388,000	6,699,000
Orient Finance Plc	Rent - Kaluthara	1	1			11	55,092,333		8,718,750	2,950,000
U.C.Pathirana	Rent - Rathnapura	1	1			11			12,600,000	3,850,000
B.Sakuntaladevi	Rent - Jaffna	1	1			11			4,500,000	125,000
Rakna Arakshaka Lanka	Security Service	1	1			11	25,765,000		75,919,378	17,707,885
Total										230,581,411
Grand Total										230,581,411

Annexure (v)

Statement of Liabilities - (ii)**Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)**

Name of Ministry / Department / Distric Secretariat : Department of Inland Revenue

Expenditure Code : 246

Programme No. & Title : 01

Operational Programmes

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department Total	Nil							
2. State Corporations/Statutory Boards Total	Nil							
3. Others (Private Parties) Total	Nil							
Grand Total								

Annexure (vi)

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat : Department of Inland Revenue

Programme No. & Title :		<u>Rs.</u>
(1) Provision in Estimates - 2023 under Reimbursable Foreign Aid including Supplementary provisions		Nil
(2) Total Expenditure disbursed during the year 2023, against (I) above		.....
(3) Total of Reimbursement Claims outstanding as at 01st January 2023		.....
(4) Total of Reimbursement Claims made during the year 2023, in respect of years 2022 & prior years (if any)		.....
(5) Total of Reimbursement Claims made during the year 2023, in respect of year 2023		.....
(6) Total of Claims disallowed by the Donor, during 2023 (if any), in respect of Claims 2022 or prior years (if any)		.....
(7) Total of Claims disallowed by the Donor, during 2023 (if any), in respect of Claims 2023		.....
(8) Total of Reimbursements received during the year 2023, in respect of years 2022 or prior years		.....
(9) Total of Reimbursements received during the year 2023, in respect of years 2023		.....
(10) Total of reimbursement Claims outstanding as at 31st December 2023		.....
	[(3+4+5) - (6+7)] - (8+9)	.....
(11) Total of Reimbursement Claims made after 31/12/2023 in respect of 2021 up to the finalization of the Financial Statements		.....
(12) Total of Reimbursement received after 31/12/2023 up to the finalization of the Financial Statements		.....
(13) Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements		.....
	(10 + 11 - 12)	.....

Annexure (vii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat : Department of Inland Revenue
Expenditure Head No : 246

Programme No. & Title :

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
	-	Nil	-	
	-		-	
	-		-	
	-		-	
	-		-	

The Status Report as at 31/12/2023 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head No. : 246

Ministry / Department / District Secretariat : Department of Inland Revenue

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2023	Balance as Per Cash Book as at 31/12/2023	Total Value of Cheques not yet Presented to Bank as at 31/12/2023 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
			(Rs.)	(Rs.)		
1	Bank of Ceylon	7041552	94,623,502	0	-	December 2023
2	Bank of Ceylon	7041554	28,582,753	0	-	December 2023
3	Bank of Ceylon	7041561	435,100	0	-	December 2023
4	Bank of Ceylon	7041588	46,673,868	0	-	December 2023
5	Central Bank	50526	10,055,501	0	-	December 2023
6	Central Bank	50504	1,434,188	0	-	December 2023

7.5 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original (LKR '000)	Final (LKR '000)	Amount (LKR '000)	as a % of Final Revenue Estimate
	<u>INCOME TAX</u>				
10.04.01.01	Income Tax	597,000,000	513,500,000	555,304,409	108%
10.04.01.02	Dividend Tax	2,000,000	2,000,000	46,887	2%
10.04.01.03	Remittance Tax	4,000,000	4,060,000	1,667,666	42%
10.04.02.01	PAYE	100,000,000	150,000,000	144,954,799	97%
10.04.02.99	Other	115,000,000	40,000,000	48,533,060	121%
10.04.03.00	Withholding Tax	90,000,000	150,000,000	157,910,831	105%
10.04.03.01	On Interest	55,000,000	64,500,000	72,218,111	112%
10.04.03.99	On Fees & Other	35,000,000	85,500,000	85,692,720	100%
10.04.04.00	Economic Service Charge			246,675	
10.04.04.01	Domestic			234,523	
10.04.04.02	Imports			12,152	
10.04.05.00	Capital Gain Tax	4,000,000	4,000,000	2,679,199	67%
10.04.06.00	Tax on Voluntary Disclosure			11,784	
	<u>TAXES ON DOMESTIC GOODS & SERVICES</u>				
10.02.01.00	Value Added Tax	908,000,000	680,500,000	694,460,230	102%
10.02.01.01	Financial Services	85,000,000	88,000,000	88,528,787	101%
10.02.01.02	Other Services	290,000,000	228,000,000	200,674,146	88%
10.02.01.03	Manufacturing	178,000,000	144,000,000	179,904,493	125%
10.02.01.04	Imports	355,000,000	220,500,000	225,352,804	102%
10.02.02.00	Goods and Services Tax			238	
10.02.02.01	Services			238	
10.02.02.02	Manufacturing				
10.02.02.03	Imports				
10.02.03.00	National Security Levy			880	
10.02.03.01	Services			880	
10.02.03.02	Manufacturing				
10.02.03.03	Imports				
10.02.07.00	Stamp Duty				
10.02.08.00	Debits Tax				
10.02.09.00	Turnover Tax			3,885	
10.02.12.00	Nation Building Tax			328,082	
10.02.12.01	Services			44,176	

10.02.16.00	Social Security Contribution Levy	250,000,000	210,000,000	216,180,547	103%
10.02.16.01	Services	141,000,000	117,000,000	112,350,531	96%
10.02.16.02	Manufacturing	45,000,000	45,000,000	52,564,897	117%
10.02.16.03	Imports	64,000,000	48,000,000	51,265,118	107%
	License Taxes and other				
10.03.03.00	Betting & Gaming Levy	10,000,000	5,500,000	6,921,817	126%
10.03.04.00	Share Transaction Levy	6,000,000	1,980,000	2,477,737	125%
10.03.05.00	Construction Industry Guarantee Fund Levy				
10.03.07.00	Other Licenses				
10.03.07.11	Debt Repayment Levy			31,370	
10.03.09.00	Taxes on Lands leased out to Foreigners				
10.03.10.00	Migrating Tax	12,000	4,000	14,350	359%
10.03.11.00	Remittance Fee	1,000			
20.03.02.23	Casino License Fee		500,000	500,000	100%
	Total Revenue	2,086,013,000	1,761,984,000	1,832,274,446	104%

* Excluding Stamp Duty which is transferred in full to the Provincial Councils and the 1/3 of collection under Nation Building Tax which is transferred to the Provincial Councils

Source: Inland Revenue Department

7.6 Performance of the Utilization of Allocation

Type of Allocation	Allocation (LKR '000)	Actual Expenditure (LKR '000)	Allocation Utilization as a % of Final Allocation
Recurrent	4,713,300	4,427,204	94%
Capital	10,255,400	3,112,294	30%

Source: Inland Revenue Department

7.7 In terms of F.R. 208 Grant of Allocations for Expenditure to Inland Revenue Department as an Agent of other Ministries/ Department

Serial No.	Allocation Received from Which Ministry/ Department	Purpose of the Allocation	Allocation (LKR ‘000)		Actual Expenditure (LKR ‘000)	Allocation Utilization as a % of Final Allocation
			Original	Final		
Not Applicable						

Source: Inland Revenue Department

7.8 Performance of the Reporting of Non - Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023 (LKR '000)	Balance as per Financial Position Report as at 31.12.2023 (LKR '000)	Yet to be Accounted (LKR '000)	Reporting Progress as a %
9151	Building and Structures	2,765,390	2,765,390	-	100%
9152	Machinery and Equipment	633,662	633,662	-	
9153	Land	2,081,300	2,081,300	-	
9154	Intangible Assets	8,962,223	8,962,223	-	
9155	Biological Assets	-	-	-	
9160	Work in Progress	-	-	-	
9180	Lease Assets	73,520	73,520	-	

Source: Inland Revenue Department

7.9 Auditor General's Report

Annexure 08

7.10 Compliance Report

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following financial statements/ accounts have been submitted on due date			
1.1	Annual Financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Not Applicable		
1.6	Others	Complied		
2	Maintenance of books and registers (FR445)			
2.1	Fixed assets register has been maintained and update in terms of Public Administration circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and update	Complied		
2.3	Register of Audit Queries has been maintained and update	Complied		

2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA-N20) has been maintained and update	Complied		
3	Delegation of functions for financial control (FR 135)			
3.1	The Financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	AuditQUIRES			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Complied		

6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/ 1-2019	Complied		
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Registration 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and details of the nominated officer was sent to the Comptroller General's Office in terms of paragraph 13 of the aforesaid circular	Complied		
8.3	The board of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		

9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained an updated	Complied		
9.4	The action has been taken in terms of FR. 103,104 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous year settled	Not Applicable		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The Provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per F.R. 94(1)	Complied		
12	Advance to public officers account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carries out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R. 571 in relation to disposal of lapsed deposits	Complied		

13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per FR. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular No. 04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated o appreciate/ allegation to public against the public authority by this Website or alternative measures	Complied		
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		

18	Implementing citizens charter			
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No. 02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No. 6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

08

CHAPTER

HUMAN RESOURCE PROFILE



8.1 Overview

Human resources are the backbone of any efficient and effective tax administration. Adequate staffing, proper training, and the retention of experienced personnel are critical to ensuring quality service delivery. However, the IRD faces significant challenges in this regard. Analyzing the current staff shortages, lack of training, and the impacts of these issues provides a comprehensive understanding of the obstacles IRD is encountering in achieving the annual targets.

According to the status as at 31 December 2023, the IRD is grappling with a considerable shortage of personnel across various levels. With an approved cadre of 1,229 Inland Revenue Service Officials, there is a shortfall of 281 positions, which translates in to a vacancy rate of approximately 23%. This shortfall hinders the ability of the IRD to operate at full capacity and efficiently manage its workload.

In the combined service staff category, the situation is similarly challenging. Out of an approved cadre of 1,448, there is a shortage of 176 in staff members, indicating a vacancy rate of approximately 12%. This gap impacts various support functions that are crucial for the smooth operation of day-to-day tax administration activities.

The Information and Communication Technology (ICT) division, a vital component in modern tax administrations, is also under strain. With an approved cadre of 170 positions, there is a shortage of 42 staff members, resulting in a vacancy rate of approximately 25%. This significant gap affects the IRD's ability to leverage technology for efficient tax collection and administration.

In addition, the staff shortages matter has been worsened due to recent retirements of experienced senior officials. The loss of their expertise and institutional knowledge creates a substantial gap in leadership and guidance. Furthermore, the position of Civil Engineer has been vacant for an extended period, severely impacting maintenance and procurement processes. This vacancy disrupts essential infrastructure projects and procurement activities that are critical for the IRD's functionality.

Moreover, the lack of training opportunities for existing staff presents a significant hurdle for human resource development. Continuous training and professional development are essential to keep pace with evolving tax policies, technology advancements, and best practices in tax administration. Without adequate training, the capacity of the staff to handle complex tax matters and provide high-quality service is compromised. Hence, addressing the human resource shortages and enhancing training opportunities are critical for the IRD to sustain its operations and achieve its strategic objectives.

8.2 Cadre Management

8.2.1 Total Number of Employees

The following table shows the approved cadre of the IRD, the numbers in post and the vacancies, as at 31 December 2023.

Table 8.1 : Cadre as at 31.12.2023

Position	Approved Cadre	Numbers in Post	Vacancies
Inland Revenue Service	1,229	948	281
Commissioner General	1	0	1
Deputy Commissioner General	9	5	4
Senior Commissioner	22	11	11
Commissioner	90	33	57
Senior Deputy Commissioner / Deputy Commissioner / Assistant Commissioner	1,107	899	208

Other Services	1,639	1,414	225
Combined Services	1,448	1,272	176
Chief Financial Officer	1	1	0
Chief Accountant	1	1	0
Internal Auditor	1	1	0
Director (Administration)	1	1	0
Accountant	5	5	0
Administrative Officer	3	2	1
Translator	9	9	0
Development Officer	7	7	0
Librarian	1	1	0
Assistant Librarian	1	1	0
Management Service Officer	925	854	71
Driver	96	80	16
KKS	397	309	88
ICT Service	170	128	42
Director (ICT)	2	2	0
Deputy Director /	16	9	7
Assistant Director (ICT)			
Officer (ICT)	47	20	27
Assistant (ICT)	105	97	8
Departmental Service	20	14	6
Technical Officer	2	0	2
Transport Officer	1	1	0
Receptionist	4	3	1
Research Assistant	10	9	1
Building Supervisor	1	0	1
Carpenter	1	1	0
Circuit Bungalow Keeper	1	0	1
Other	1	0	1
Engineer	1	0	1
Total	2,868	2,362	506

Source: Inland Revenue Department

8.2.2 Administrative Challenges

The IRD has faced significant administrative challenges due to delays in filling key vacancies that creating ambiguities in the tax administration. Following the retirement of Commissioner General Mr. D. R. S. Hapuarachchi on 27 August 2023, a Deputy Commissioner-General was appointed as the acting Commissioner General from 28 August 2023 to 31 December 2023. The lack of stability and certainty in leadership positions hampers strategic decision-making and operational effectiveness.

In addition, the IRD has been faced persistent administrative challenges in human resource

management, primarily due to delays in filling key vacancies and ambiguities in the application of certain circulars relating to specific allowances to senior public officials. As at the end of the year 2023, four Senior Commissioners were acting as Deputy Commissioners General, eleven Commissioners were acting as Senior Commissioners, and fifty-seven Senior Deputy Commissioners were acting as Commissioners, all on appointments subject to the approval of the Public Service Commission (PSC). These acting appointments were necessary to ensure the continuous functionality of the IRD. However, the officials in these roles did not receive some of the allowances entitled to the regular posts, leading to significant dissatisfaction.

The prolonged period of acting appointments without the corresponding benefits has negatively impacted employee motivation. Officials performing full-time duties in these acting roles have not received the perks associated with the regular posts due to ambiguities in the application of relevant circulars for acting positions. This situation has led to frustration and demotivation among staff, who feel that their efforts are not adequately recognized or compensated. The issue has been long-standing, with instances of officials being called for interviews only after their retirements, in the past. Thus, the delays in regularizing appointments, especially at senior management levels, have a detrimental effect on the overall efficiency of the IRD.

In the aforesaid circumstances, timely appointments are crucial for the effective functioning of the tax administration. Ensuring that key positions are filled promptly prevents disruptions in operations and enhances the IRD's ability to carry out its services, efficiently. Regularizing appointments and providing the appropriate allowances and benefits to officials in acting roles not only boosts morale

and motivation but also ensures that the IRD can retain experienced and skilled personnel. Addressing the delays in filling vacancies and resolving issues related to ICT service transfers are essential steps towards improving the overall efficiency and effectiveness of the IRD.

Therefore, to enhance employee motivation and operational efficiency, it is imperative to address the administrative difficulties and delays in filling vacancies at the IRD. Streamlining the approval process, ensuring timely appointments, and clarifying the application of relevant circulars will help in recognizing the efforts of acting officials, appropriately. Furthermore, resolving issues related to ICT service transfers is crucial for maintaining continuity and expertise within the department. These measures will contribute to a more motivated workforce and a more efficient and effective IRD, ultimately strengthening the tax administration of the country.

Table 8.2 : Cadre Summary as at 31.12.2023

Level of Service	Approved Cadre	Existing Cadre	Vacancies
Senior	1,257	968	289
Tertiary	60	32	28
Secondary	1,055	972	83
Primary	496	390	106

Source: Inland Revenue Department

The above classification is in accordance with the Public Administration Circular 32/2017 and at a glance it gives a distorted picture. However, from the management perspective, the IRD's senior management is comprised Commissioner General, Deputy Commissioners General, Senior Commissioners. The Commissioners are the team leaders at operational management level.

8.2.3 Measures Taken to Fill the Existing Vacancies

8.2.3.1 Senior Level

Officers have been appointed on acting basis to cover the duties of all vacant posts of Deputy Commissioners General, Senior Commissioners and Commissioners, pending the PSC approval. Interviews for appointments of Special Grade of the Sri Lanka Inland Revenue Service were held in 2023.

Interviews were held in November 2023 for 68 applicants who qualified based on results of the open competitive examination held in March 2022. Accordingly, 62 candidates were selected to be appointed to the Assistant Commissioner post of the Sri Lanka Inland Revenue Service.

The Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government has been made aware of the vacancies in the posts of Engineer, Deputy Director (Information Technology) and Assistant Director (Information Technology).

8.2.3.2 Tertiary Level

The Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government has been made aware of the vacancies in the post of Information and Communication Technology (ICT) Officers.

8.2.3.3 Secondary Level

The Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government is updated about the vacancies in the posts of Information and Communication Technology Assistant and Management Service Officer regularly (monthly).

As the recruitment has been suspended till further notice as per Government policy, the

filling of the vacancy in the post of Receptionist has temporarily been suspended. Arrangements have been made to cover the duties from receptionists who are currently in service.

8.2.3.4 Primary Level

The Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government has been notified regarding the filling of vacancies in the posts of Driver and Office Employees' Service.

The Scheme of Recruitment for the post of Building Inspector has been drafted and submitted for approval.

Arrangements have been made to temporarily cover the duties of Circuit Bungalow Caretaker from Office Employees' Service officers

currently assigned in the Nuwara Eliya Regional Office.

8.2.4 Promotions during the Year 2023

Within the year, 6 Senior Commissioners promoted to Deputy Commissioner General position, 13 Commissioners promoted to Senior Commissioner position and 26 Senior Deputy Commissioners promoted as Commissioner position. Details of promoted officers are in Annexure 09.

8.2.5 Retirements during the Year 2023

Following senior officers who contributed to the performance in 2023 retired from the Inland Revenue Service during the year.

Table 8.3 : Retirements during the Year 2023

Name	Designation	Service Period in the IRD	
		From	To
1 Mr. D.R.S. Hapuarachchi	Commissioner General	14.09.1987	27.08.2023
2 Mr. T. Rajapaksha	Deputy Commissioner General	01.03.1991	07.01.2023
3 Mr. K.D.M.N. Gunathunga	Deputy Commissioner General	01.03.1991	13.01.2023
4 Mr. R.A.N. Rajapaksha	Deputy Commissioner General	08.09.1987	23.01.2023
5 Mr. S.S.D. Weerasekara	Deputy Commissioner General	01.03.1991	29.01.2023
6 Mr. M.L.M. Thahir	Deputy Commissioner General	14.09.1987	16.05.2023
7 Mr. S.M.A. Bandara	Deputy Commissioner General	01.01.1993	30.05.2023
8 Mr. N.M.M. Miffy	Deputy Commissioner General	01.01.1993	21.07.2023
9 Mr. M. Ganesharajah	Deputy Commissioner General	01.07.1993	11.10.2023
10 Mr. W.S. Thilakarathne	Senior Commissioner (Acting)	02.08.1993	10.08.2023

Source: Inland Revenue Department

Table 8.4 shows the other retirements during the year.

Table 8.4 : Other Retirements

Designation	No. of Retirements
Commissioner	04
Senior Deputy Commissioner	10
Assistant Commissioner	05
Administrative Officer	01
ICT Officer	01
Development Officer	01
Management Service Officer	16
ICT Assistant	05
Driver	11
Office Employees' Service	12

Source: Inland Revenue Department

8.2.6 Employee Categorization by Age Wise

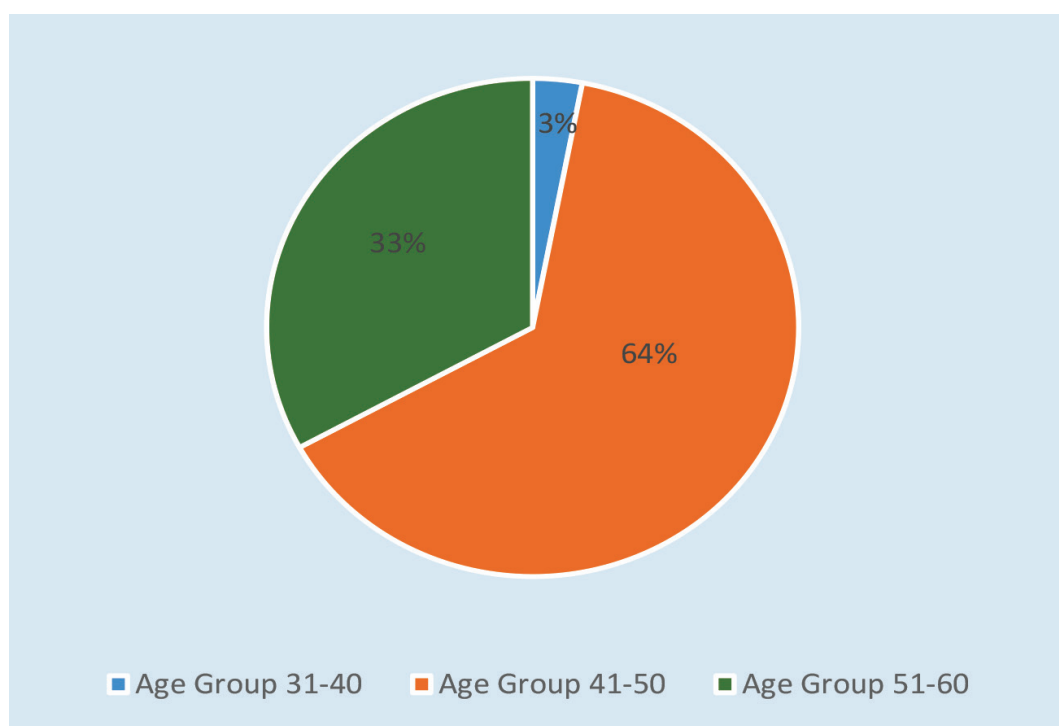
Table 8.5 and Figure 8.1 shows the employee categorization by age wise of employees of Inland Revenue Service.

Table 8.5 : Age wise Analysis of Employees of Inland Revenue Service

Age Group (Years)	No. of Officers as at 31.12.2023
25 - 30	-
31 - 40	32
41 - 50	605
51 - 60	311
Total	948

Source: Inland Revenue Department

Figure 8.1 : Age wise Analysis of Employees of Inland Revenue Service



Source: Inland Revenue Department

8.3 Human Resource Development programmes

The IRD leverages training opportunities from various international and national sources. Notably, countries like Japan, India, and China, along with esteemed international organizations such as the International Monetary Fund (IMF), World Bank, Asian Development Bank (ADB), Japan International Cooperation Agency (JICA), and United Nations Development Programme (UNDP), provide extensive training programs. These programs are designed to enhance the technical skills, knowledge, and competencies of tax officials, aligning with global best practices and standards.

In addition to short-term training, the IRD also sponsors its employees for postgraduate studies, including master's degrees. A distinctive feature in this context is the special job-related master's degree, MBA in Taxation (MBAT), offered in collaboration with the Postgraduate Institute of Management (PIM) of University of Sri Jayewardenepura. This program is unique in the South Asian region and is tailored to meet the specific needs of tax officials, providing them with advanced knowledge and skills in taxation, which are directly applicable to their professional roles.

The Sri Lanka Institute of Development Administration (SLIDA) conducts specific and general training sessions for government employees, of which department's staff are sponsored by IRD. Moreover, the HR development division within the IRD organizes its own training programs and classes. These are aimed at preparing employees for compulsory examinations required for promotions and for gaining permanent status in service as stipulated in the service minute. This structured approach ensures that employees are well-prepared and qualified for career advancement within the organization.

While the IRD offers extensive training opportunities for most of its staff, it is noted that relevant training opportunities for Information and Communication Technology (ICT) staff are comparatively rare. Addressing this gap is crucial, as ICT plays a vital role in IRD tax administration, aiding in efficiency, data management, and digitalization processes.

8.3.1 Local and Foreign Human Resource Development Programs Conducted during the year 2023

Table 8.6 shows the details of local Human Resource Development programs those were sponsored by the IRD during the year 2023.

Table 8.6 : Local Human Resource Development Programs

No	Name of the Programme	No. of Participants	Investment (LKR)	Funded by
1	Master of Data Analytics - University of Kelaniya	2	800,000	GOSL
2	Workshop on Advanced MS Excel Skills	5	65,000	GOSL
3	Master of Information Technology - University of Kelaniya	1	225,000	GOSL
4	Master of Business Management - University of Ruhuna	1	100,000	GOSL
5	Maintenance of Government Vehicles	1	5,000	GOSL
6	Preparation of Salaries of Public Officers	1	5,000	GOSL
7	Disciplinary Procedure	1	5,000	GOSL
8	Maintaining a personal file in effective manner	1	5,000	GOSL
9	Master of Mass Communication - University of Kelaniya	19	1,140,000 (1 st Installment)	GOSL

Source: Inland Revenue Department

22 foreign human resource development programs were conducted in 2023 and 47 officers participated for these programs. Full details of the foreign human resource development programs are given in the Annexure 10.

8.3.2 Training Classes and Examinations Conducted for Inland Revenue Service Officers during the year 2023

Human Resource Development Unit of the IRD conducted training courses and examinations

for Assistant Commissioners and Deputy Commissioners regularly with the aim of enhancing their knowledge and improving their analytical skills, particularly in Taxation and Accountancy. These courses are designed as to provide the training on subjects, required to fulfill various service requirements of officers for confirmation in the respective grades and promotions and to acquire knowledge for discharging duties. Details of training classes and the examinations conducted for IRD personal during the year were as follows.

Table 8.7 : Training Classes and Examinations Conducted for Inland Revenue Service Officers in Year 2023

Course/ Examination	Held in (Duration)	Number of Trainees
Seminars for the Assistant Commissioners appointed on 16.07.2018 for 1 st attempt of Departmental Examination	Whole Year	30
Seminars for 2 nd Efficiency Bar Examination for the Deputy Commissioners appointed on 04.03.2017, 27.10.2018, 23.05.2021 and 18.11.2023 for on 2 nd Efficiency Bar Examination	January to May 2023	04
The 2 nd Efficiency Bar Examination for the Deputy Commissioners appointed on 04.03.2017, 27.10.2018, 23.05.2021 and 18.11.2023	May 2023	04
The Departmental Examination for the Assistant Commissioners appointed on 16.07.2018 - 1 st Attempt	December 2023	27

Source: Inland Revenue Department

8.3.3 Training Courses Conducted for Official Language Proficiency in Year 2023

As per the Public Administration circular, No. 18/2020, public officers need to acquire Official

Language proficiency. Official Language Proficiency Courses were conducted by the Department of Official Languages during the year and details of courses conducted for IRD personal were as follows.

Table 8.8 : Training Courses Conducted for Official Language Proficiency in Year 2023

Course	Held in (Duration)	Number of Trainees
Tamil Course for Assistant Commissioners	200 hours	194
Tamil Course for Management Service Officers	150 hours	205
Tamil Course for Office Employees' Service Officers	100 hours	54

Source: Inland Revenue Department

8.3.4 Other Seminars, Workshops, Awareness Programs and Training Programs Conducted for All Staff in Year 2023

Following seminars, workshops, awareness programs and training programs were conducted physically and online to improve knowledge, skills and efficiency of all staff in IRD.

- Awareness Programme on Develop the Efficiency of Services for officers of the Inland Revenue Service
- Awareness Programme on internal circulars & new amendments to the Inland Revenue Act, No. 24 of 2017 for all officers of the Inland Revenue Service - A minimum of 6 hours should be covered for each officer
- Training programs on Internet Security for the Commissioners of the Inland Revenue Service
- Awareness Programme on Develop the Efficiency of Services for Drivers & other services
- Awareness Programme on Develop the Efficiency of Services for the officers of Combined Service & Office Employees' Service
- Training programs on Audit & Tax Training for IRD Officers of Medium Corporate Units (MCU)

Annexure 01

Taxes Administered by IRD during the Year

Tax Type	Principal Act and Amendments	Certified on
Income Tax	Inland Revenue Act, No. 24 of 2017	24.10.2017
	Inland Revenue (Amendment) Act, No. 10 of 2021	13.05.2021
	Inland Revenue (Amendment) Act, No. 45 of 2022	19.12.2022
	Inland Revenue (Amendment) Act, No. 4 of 2023	08.05.2023
	Inland Revenue (Amendment) Act, No. 14 of 2023	08.09.2023
Value Added Tax (including VAT on Financial Services)	Value Added Tax Act, No. 14 of 2002	26.07.2002
	Value Added Tax (Amendment) Act, No. 7 of 2003	27.02.2003
	Value Added Tax (Amendment) Act, No. 13 of 2004	18.11.2004
	Value Added Tax (Amendment) Act, No. 6 of 2005	30.03.2005
	Value Added Tax (Amendment) Act, No. 8 of 2006	31.03.2006
	Value Added Tax (Amendment) Act, No. 14 of 2007	12.04.2007
	Value Added Tax (Amendment) Act, No. 15 of 2008	29.02.2008
	Value Added Tax (Amendment) Act, No. 15 of 2009	31.03.2009
	Value Added Tax (Amendment) Act, No. 9 of 2011	31.03.2011
	Value Added Tax (Amendment) Act, No. 7 of 2012	30.03.2012
	Value Added Tax (Amendment) Act, No. 17 of 2013	24.04.2013
	Value Added Tax (Amendment) Act, No. 7 of 2014	24.04.2014
	Value Added Tax (Amendment) Act, No. 11 of 2015	30.10.2015
	Value Added Tax (Amendment) Act, No. 20 of 2016	01.11.2016
	Value Added Tax (Amendment) Act, No. 25 of 2018	16.08.2018
	Value Added Tax (Amendment) Act, No. 19 of 2019	31.10.2019
	Value Added Tax (Amendment) Act, No. 9 of 2021	13.05.2021
	Value Added Tax (Amendment) Act, No. 13 of 2022	31.03.2022
	Value Added Tax (Amendment) Act, No. 44 of 2022	14.12.2022
	Value Added Tax (Amendment) Act, No. 32 of 2023	13.12.2023
Betting and Gaming Levy	Betting and Gaming Levy Act, No. 40 of 1988	24.11.1988
	Betting and Gaming Levy (Amendment) Act, No. 7 of 2001	11.04.2001
	Finance Act, No. 11 of 2002	08.07.2002
	Betting and Gaming Levy (Amendment) Act, No. 23 of 2003	30.07.2003
	Betting and Gaming Levy (Amendment) Act, No. 9 of 2005	31.03.2005
	Betting and Gaming Levy (Amendment) Act, No. 14 of 2006	31.03.2006
	Betting and Gaming Levy (Amendment) Act, No. 19 of 2013	24.04.2013
	Betting and Gaming Levy (Amendment) Act, No. 14 of 2015	30.10.2015
	Betting and Gaming Levy (Amendment) Act, No. 11 of 2023	21.08.2023
Stamp Duty	Stamp Duty Act, No. 43 of 1982	14.12.1982
	Stamp Duty (Special Provisions) Act, No. 12 of 2006	31.03.2006
	Stamp Duty (Special Provisions) (Amendment) Act, No. 10 of 2008	29.02.2008
	Provincial Councils (Transfer of Stamp Duty) Act, No. 13 of 2011	31.03.2011
	Provincial Councils (Transfer of Stamp Duty) (Amendment) Act, No. 6 of 2022	17.02.2022
Share Transaction Levy	Finance Act, No. 5 of 2005	30.03.2005
	Finance (Amendment) Act, No. 13 of 2007	11.04.2007
	Finance (Amendment) Act, No. 8 of 2008	29.02.2008
	Finance (Amendment) Act, 18 of 2009	31.03.2009
Migrating Tax	Finance Act, No. 10 of 2015	30.10.2015
Tax on Voluntary Disclosure	Finance Act, No. 18 of 2021	15.09.2021
Surcharge Tax	Surcharge Tax Act, No. 14 of 2022	08.04.2022
Social Security Contribution Levy	Social Security Contribution Levy Act, No. 25 of 2022	20.09.2022
	Social Security Contribution Levy (Amendment) Act, No. 15 of 2023	08.09.2023

Taxes Abolished and Repealed but Collection Made during the Year 2023

Tax Type	Principal Act and Amendments	Date of Abolished or Repealed
Income Tax	Inland Revenue Act, No. 10 of 2006	01.04.2018
National Security Levy	National Security Levy Act, No. 52 of 1991	01.08.2002
Goods and Services Tax	Goods and Services Tax Act, No. 34 of 1996	01.08.2002
Turnover Tax (Northern Province)	Turnover Tax Act, No. 69 of 1981	01.01.2011
Economic Service Charge	Economic Service Charge Act, No. 13 of 2006	01.01.2020
	Economic Service Charge (Amendment) Act, No.15 of 2007	
	Economic Service Charge (Amendment) Act, No. 11 of 2008	
	Economic Service Charge (Amendment) Act, No. 16 of 2009	
	Economic Service Charge (Amendment) Act, No. 11 of 2011	
	Economic Service Charge (Amendment) Act, No. 11 of 2012	
	Economic Service Charge (Amendment) Act, No. 6 of 2013	
	Economic Service Charge (Amendment) Act, No. 9 of 2014	
	Economic Service Charge (Amendment) Act, No. 13 of 2015	
	Economic Service Charge (Amendment) Act, No. 7 of 2017	
	Economic Service Charge (Amendment) Act, No. 33 of 2018	
	Economic Service Charge (Amendment) Act, No. 4 of 2020	
Nation Building Tax	Nation Building Tax Act, No. 9 of 2009	01.12.2019
	Nation Building Tax (Amendment) Act, No. 32 of 2009	
	Nation Building Tax (Amendment) Act, No. 10 of 2011	
	Nation Building Tax (Amendment) Act, No. 9 of 2012	
	Nation Building Tax (Amendment) Act, No. 11 of 2013	
	Nation Building Tax (Amendment) Act, No. 10 of 2014	
	Nation Building Tax (Amendment) Act, No. 12 of 2015	
	Nation Building Tax (Amendment) Act, No. 22 of 2016	
	Nation Building Tax (Amendment) Act, No. 13 of 2017	
	Nation Building Tax (Amendment) Act, No. 20 of 2018	
	Nation Building Tax (Amendment) Act, No. 20 of 2019	
	Nation Building Tax (Amendment) Act, No. 3 of 2020	
Debt Repayment Levy	Finance Act, No. 35 of 2018	01.01.2022

Annexure 03

VAT Exempted Goods and Services

(a)	The supply or import of -
(i)	Wheat and Wheat Flour;
(ii)	Infant Milk Powder;
(iii)	Pharmaceutical Products, Drugs (other than cosmetics), the end use of which are confined to therapeutic or prophylactic effect and purchased on a prescription of a physician and raw materials for the production or manufacture of such products or drugs;
(iv)	Ayurvedic Preparations belong to the Ayurveda Pharmacopoeia or Ayurvedic Preparations (other than cosmetic preparations) or Unani, Siddha or Homeopathic Preparations (other than cosmetic preparations) identified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes and Raw Materials for such preparations, with the recommendation of the Commissioner for Ayurveda appointed under section 3 of the Ayurveda Act, No. 31 of 1961
(v)	Crude Petroleum Oil, Kerosene, Aviation Fuel, Oil for Ships or Fuel Oil specified under the Harmonized Commodity Description Number 2710.19.60 for Custom purposes;
(vi)	Artificial Limb, Crutches, Wheel Chairs, Hearing Aids, Accessories for such aids or Appliances which are worn or carried or implanted in the human body to compensate for a defect or disability, White Canes for the blind, Braille Typewriters and Parts, Braille Writing Papers, Braille Writing Boards and any Value Added Tax (VAT) Exemptions (Available on or after 01.01.2024) ` other articles which are used by disabled persons which are approved by the Minister taking into consideration the degree of relief requested by such persons, on an application made for that purposes;
(vii)	Bio Fertilizer, Artemia Eggs and Peat Moss, classified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes;
(viii)	Agricultural Seeds, Agricultural Plants, Shrimp Feed inclusive of Prawn Feed and Animal Feed but excluding Poultry Feed;
(ix)	Yarn used for textile industry as identified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes;
(x)	Dyes used for the handloom industry as identified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes;
(b)	The supply of -
(i)	Educational Services provided by any person or partnership;
(ii)	Public passengers transport services (other than air transport, water transport or transport of tourists, excursion tours and taxi services);
(iii)	Electricity including distribution;
(iv)	Services in relation to burials and cremations by any institution or person;
(v)	Services at a restaurant situated beyond the immigration counter at the Bandaranaike International Air Port;
(vi)	Goods and services to the mission of any state or any organization to which the provisions of the Diplomatic Privileges Act, No. 9 of 1996 applies or to any diplomatic personnel of such mission or organization who is entitled to such

		benefits: provided that, reciprocal benefits are available to their counter parts from Sri Lanka and identified as such by the Commissioner General;	
	(vii)	Goods or services funded directly by foreign organizations for the relief of sudden distress caused by natural or human disasters or to any activity having regard to the interest of the national economy, as approved by the Minister;	
	(viii)	the following Financial Services: -	
		(A)	the operation of any current, deposit or savings account;
		(B)	the exchange of currency;
		(C)	the issue payment collection or transfer of ownership of any note, order for payment, cheque or letter of credit;
		(D)	the issue, allotment, transfer of ownership, drawing, acceptance or endorsement of any debt security, being any interest in or right to be paid money owing by any person;
		(E)	the issue, allotment or transfer of ownership of any equity security, debt security or participatory security;
		(F)	the underwriting or sub-underwriting the issue of any equity security, debt security or participatory security;
		(G)	the provision of any loan, advance or credit;
		(H)	the provision-
		(i)	of the facility of installment credit finance in a hire purchase conditional sale or credit sale agreement for which facility a separate charge is made and disclosed to the person to whom the supply is made;
		(ii)	of goods under any hire purchase agreement or conditional sale agreement, which have been used in Sri Lanka for a period not less than twelve months as at the date of such agreement;
		(iii)	of leasing facilities under any finance lease agreement;
		(I)	the life insurance, "Agrahara" insurance and crop and livestock insurance;
		(J)	the transfer of non-performing loans of a licensed commercial bank by way of transfer of such loans to any other person in terms of a restructuring scheme or other scheme of such bank as approved by the Central Bank of Sri Lanka with the concurrence of the Minister;
	(ix)	All healthcare services provided by medical institutions or professionally qualified persons providing such care other than hospital room charges;	
	(x)	Imported any article subject to the Special Commodity Levy under the Special Commodity Levy Act, No. 48 of 2007 subject to the condition that such articles are sold without any processing except adaption for sale;	
	(xi)	Locally Manufactured Handloom Textiles;	
	(xii)	Rice, Rice Flour and Bread so far as such products are manufactured locally;	
	(xiii)	Unprocessed Agricultural, Horticultural or fishing products produced in Sri Lanka;	
	(xiv)	Locally manufactured Surgical Gauze used for surgery;	
	(xv)	Fabric which are subject to a Cess at a specific rate classified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes, in lieu of chargeability of any other tax on importation at the point of entry into the country, by the Director-General of Customs as specified in a Gazette Notification issued under the Sri Lanka Export Development Act, No. 40 of 1979;	
	(xvi)	Services by the Department of Commerce, the Board of Investment of Sri Lanka or the Sri Lanka Ports Authority, in so far as such services are provided to any exporter or to provider of services which are zero rated services, for the purpose of tax under this Act;	

	(xvii)	Services by a person in Sri Lanka to any other person outside Sri Lanka to be consumed or utilized by such other person outside Sri Lanka for which the payment is made in Sri Lanka rupees;
	(xviii)	Services, which result in the improvement of quality, character or value of any yarn, fabric or garment so far as such services are provided to persons other than exporters of such products;
	(xix)	Geriatric Services and Child Care Services;
	(xx)	Goods or services to any project identified as a Strategic Development Project in terms of section 3(4) of the Strategic Development Project Act, No. 14 of 2008;
	(xxi)	(a) Goods or services to any specified project identified by the Minister, taking into consideration the economic benefit to the country, on which the tax is borne by the Government; or (b) Goods and services to any infrastructure development project funded through foreign loans or donations directly to the Government Ministries, approved by the Minister on the recommendation of secretary of the respective Government Ministry;
	(xxii)	Goods or services by the Central Bank of Sri Lanka established by the Central Bank of Sri Lanka Act, No. 16 of 2023;
	(xxiii)	Any services by any public corporation to the extent of provision of such services on behalf of the Government of Sri Lanka, free of charge out of the funds voted by Parliament from the Consolidated Fund or out of any loan arranged through the Government;
	(xxiv)	Locally manufactured goods to Duty Free Shops for payment in foreign currency;
(c)	The import of -	
	(i)	Any article entitled to duty free clearance under the Passenger's Baggage (exemptions) Regulations made under section 107 of the Customs Ordinance (Chapter 235) or any article cleared duty free on a re-importation certificate as provided for in Schedule "A" of the Customs Ordinance (Chapter 235) or any article cleared ex-bond for use as ship stores;
	(ii)	(A) Goods to be used as exhibition material or as material in any technical demonstration and which are re-exported after the completion of such project, exhibition or demonstration, as the case may be, or (B) Plant, machinery or equipment which are imported to be used in projects and re-exported after the completion of the project, and in respect of which tax is differed in terms of paragraph (b) of the second proviso to subsection (3) of section 2;
	(iii)	Aircraft Engines or Aircraft Spare Parts identified under specified Harmonized Commodity Description and Coding System Numbers for Custom purposes;
	(iv)	Chemical Naphtha by the Ceylon Petroleum Corporation to be supplied to Ceylon Electricity Board for the generation of electricity;
	(v)	(A) Goods for any specified project identified by the Minister, taking into consideration the economic benefit to the country, on which the tax is borne by the Government; or ` Commissioner General of Inland Revenue (B) Goods, for a project identified as a strategic development project under the provisions of the Strategic Development Project Act, No.14 of 2008, during the project implementation period, subject to the conditions specified therein; or (C) Goods for any infrastructure development project funded through foreign loans or donations directly to any Ministry of the Government of Sri Lanka, as approved by the Minister on the recommendation of secretary of the respective Government Ministry;
	(vi)	Goods to a mission of any state or any organization to which the provisions of the Diplomatic Privileges Act, No. 9 of 1996 applies or to any diplomatic personnel of such mission or organization who is entitled to such benefits, provided that,

		reciprocal benefits are available to the counter parts from Sri Lanka and identified as such by the Commissioner General;
	(vii)	Goods from any foreign organization or out of the funds from such organization for the relief of sudden distress caused by natural or human disasters or to any activity having regard to the interest of the national economy, as approved by the Minister.
(d)	The import and supply of goods at Duty Free Shops for payment in foreign currency	

Annexure 04

Approved Charitable Institutions as at 31.12.2023

	Name of the Charitable Institution	Gazette No.	Date of Gazette
1	Hindu Women's Society Limited Colombo	10693	16.07.1954
2	Sri Lanka Cancer Society		
3	Muhandiram D F Perera Abayasiriwardana Elders Home		
4	Colombo Friend-in-Need Society	D.S.221/50, No. 84/3/11 (ET/DO)	11.12.1951
5	FRIDSRO Children's Home	143	29.05.1981
6	Sisters of Charity of Jesus and Mary	833	19.08.1994
7	Rohana (blind, deaf) Special School and Hostel	LDB 7/13	04.10.1972
8	Charles & Roslyn Fernando Trust	ACT No. 28 of 1979	
9	Amaraseela Elders' Home	618	06.07.1990
10	Hanwella Social Services Society, Sende Sarana Elders Home	425	24.10.1986
11	Seemasahitha Matara, Arogya Seva Samithiya	14797	11.04.1968
12	Matugama Social Services Society Ltd	1063/16	21.01.1999
13	Piliyandala Young Men's Buddhist Association	28	16.03.1979
14	Sahanoda Elders Home	31 (7) a IR Act	04.04.2001
15	Maha Mahinda Dharmaduta Special Fund	965/15/150(SB/EP)	28.03.1964
16	Sudaya Trust	07/624	30.07.1993
17	St. Joseph's Educational Foundation for the Hearing Impaired	1554	13.06.2008
18	Sarana Nikethanaya	1395	27.05.2005
19	Colombo Young Men's Buddhist Association	Chapter 399 Ordinance 11	29.09.1927
20	Saviya Development Foundation	90/0476-26	04.12.1995
21	Moors' Islamic Cultural Home	10490	23.01.1953
22	Sri Lankadhara Society Limited	10596	09.10.1953
23	YMBA Maharagama	1299	25.07.2003
24	Kanadarawa Thapowana Vihara Building Fund		
25	Udaya Children's Home	1313	31.10.2003
26	Dev Suwa Sevawa	185	10.10.1975
27	Kalutara Bodhi Trust	368	20.09.1985
28	Seemasahitha Sarvodaya Suwasetha Seva Samithiya	462	09.07.1987
29	Matara Bauddha Kantha Samithiya	10947	06.07.1956
30	Sri Paramananda Children's & Elder's Home	14930	30.10.1970
31	Pradeepaloka Buddhist Balika Home	1842	31.12.1965
32	Jagaddala Social Welfare Institute	1660	24.06.2010
33	Sri Lanka Technical Institute & Diyagala Boy's Town	14860	27.06.1969
34	Sri Punyawardhana Samithiya	13998	28.03.1964
35	The Brave Hearts Fund of the Seva Vanitha Unit of Sri Lanka Army	1698	18.03.2011

36	Community Development & Social Services Project of the Church of St. Mary & St. John	3-435 – Gazete No. 186	
37	Pihimbiyahena Elder's Home	1584	09.01.2009
38	Sri Sucharithadhara Upasika Samithiya Ltd	10947	
39	Mallika Nivasa Samithiya (Society) Limited	10889	03.02.1956
40	St/ Margaret Home	10468	07.11.1952
41	Sarana Women's Elderly Home	IRD Act No. 34(2)(a) of No. 10 of 2006	27.02.2008
42	Don Bosco Boys' Home	1192	06.07.2001
43	Little Sisters of the Poor	IRD Act No 28 of 1979(02-573)	24.02.1994
44	Friends of Marcsri	462	09.07.1987
45	Shilpa Children's Trust	513	01.07.1988
46	Shanthi Niwasa of the Missionaries of Charity	1667	13.08.2010
47	Gamsiri Uda Samithiya Limited	246	31.12.1976
48	Galkissa Buddha Samithiya - Sri Senarath Gunawardana Children's Development Centre	14892	27.01.1970
49	SOS Children's Villages Sri Lanka	496	04.03.1988
50	Kandy Buddhist Women Society Jajawickrema Lama Nivasa		
51	Hindu Board of Education	10857	04.11.1955
52	Muslim Ladies Arabic College Managing Society	13998	28.03.1964
53	Children's Corner Orphanage	38 of 2000	27.06.2003
54	Siyane Korale East – Social Service League – Obesekara Elders Home	1337	16.04.2004
55	All Ceylon Buddhist Congress	10812	01.07.1955
56	Methodist Trust Association of Ceylon	237/20	25.03.1983
57	The Oblates of Mary Immaculata Province of Sri Lanka	305 of 84.07.06	13.06.1984
58	Kandy Friend-in-Need Society		1963
59	The Senkadagala Deaf and Blind Society Ltd		31.01.1969
60	Mahabodhi Society of Ceylon	777	18.06.1999
61	Don Bosco Trust	1541	14.03.2008
62	Prithipura Infants Home	7/1638	22.01.2010
63	Anuradapura Deaf & Blind school Society Ltd	387	31.01.1986
64	Angel Foundation		
65	The King George the fifth Silver Jubilee Commemoration Society	10332	21.12.1951
66	Isha Athul Islam Home for the Orphans	43/83	23.08.1984
67	Ramakrishna Sarada Mission	3-669/3	16.03.1973
68	The Ceylon Moor Ladies Union	305	17.02.1978
69	Panadura Child Welfare & Social Service League (Moratuwa Girls Home)	10490	23.01.1953
70	Kalutara Buddhist Society		
71	HelpAge Sri Lanka	497	11.03.1988
72	Hospital Services Council	458	12.06.1987
73	The Ceylon School for the Deaf and Blind	10,411	06.06.1952
74	Special Educational Service Society	411	18.07.1986

75	Moratuwa Social Service Society (Elders Home)	1982/39	02.09.2016
76	Appeal for Children Committee of Ceylon	10782	
77	Ethanamadala Sahana Elders Home	2127/14	12.06.2019
78	Lotus Hill Home for Disabled Children	2046/10	21.11.2017
79	Canadapura Children's Home	2094/8	23.10.2018
80	Cancer Care Association - Sri Lanka	2142/81	27.09.2019
81	Centre for Handicapped	2144/23	09.10.2018
82	Norman Weerasooria Memorial Shelter	2267/60	18.02.2022
83	Samastha Lanka Wakugadu Roginge Sangamaya	2288/08	12.07.2022
84	Ceylon Fellowship of Service - Prithipura Home	2288/09	12.07.2022
85	The Paynter Home for Children	2307/51	25.11.2022
86	Peter Weerasekera Foundation	2329/18	24.04.2023

Annexure 05

Double Tax Avoidance (DTA) Agreements as at 31.12.2023

	Country	Date of Signing the Agreement	Gazette		Operative in Sri Lanka from the Year of Assessment
			No.	Date	
1	Australia	18.12.1989	657/2	08.04.1991	1992/1993
2	Baharain	24.06.2011	1847/51	31.01.2014	2015/2016
3	Bangladesh	24.07.1986	448/13	07.04.1987	1989/1990
4	Belarus	26.08.2013	1837/13	20.11.2013	2015/2016
5	Belgium	03.02.1983	292/6	09.04.1984	1984/1985
6	Canada	23.06.1982	253/8	13.07.1983	1986/1987
7	China	11.08.2003	1374/20	06.01.2005	2006/2007
8	Czechoslovakia (Czech Republic)	23.02.1979	24/19	23.02.1979	1979/1980
9	Denmark (Rev.)	22.12.1981	228/15	20.01.1983	1980/1981
10	Finland	06.10.2016	2027/1	10.07.2017	2019/2020
11	France	17.09.1981	210/17	17.09.1982	1982/1983
12	Germany	13.09.1979	113	31.10.1980	1982/1983
13	Hong Kong (Limited)	26.03.2004	1374/21	06.01.2005	2005/2006
14	India (Rev.)	22.01.2013	1828/9	17.09.2013	2014/2015
15	Indonesia	03.02.1993	798/10	21.10.1993	1995/1996
16	Iran	25.07.2000	1187/16	06.06.2001	2002/2003
17	Italy	28.03.1984	322/4	05.11.1984	1978/1979
18	Japan	12.12.1967	14803/5	29.05.1968	1969/1970
19	Jordan (Limited)	21.08.2002	1274/9	06.02.2003	1990/1991
20	Korea	28.05.1984	342/11	29.03.1985	1980/1981
21	Kuwait	05.02.2002	1245/19	18.07.2002	2002/2003
22	Luxembourg	31.01.2013	1838/9	26.11.2013	2015/2016
23	Malaysia (Rev.)	16.09.1997	1028/21	22.05.1998	1999/2000
24	Mauritius	12.03.1996	958/10	15.01.1997	1998/1999
25	Nepal	06.07.1999	1116/6	26.01.2000	2001/2002
26	Netherlands	17.11.1982	281/13	26.01.1984	1979/1980
27	Norway (Rev.)	04.12.1986	464/4	27.07.1987	1989/1990
28	Oman	12.08.2018	2154/50	20.12.2019	2020/2021
29	Pakistan	05.10.1981	210/17	17.09.1982	1983/1984
30	Palestine	16.04.2012	1838/8	26.11.2013	2015/2016
31	Philippines	11.12.2000	1237/7	21.05.2002	2019/2020
32	Poland	06.10.2020	2027/2	10.07.2017	2020/2021
33	Qatar	07.11.2004	1422/10	05.12.2005	2008/2009
34	Romania	19.10.1984	371/9	15.10.1985	1986/1987
35	Russia	02.03.1999	1101/22	15.10.1999	2003/2004
36	Saudi Arabia (Limited)	16.12.1996	1101/23	15.10.1999	1983/1984
37	Seychelles	23.09.2011	1837/14	20.11.2013	2015/2016
38	Singapore	03.04.2014	1993/11	16.11.2016	2018/2019
39	Sweden	23.02.1983	297/28	18.05.1984	1985/1986

40	Switzerland	11.01.1983	292/6	09.04.1984	1981/1982
41	Thailand	14.12.1988	571/16	18.08.1989	1990/1991
42	Turkey	18.01.2022	2289/27	20.07.2022	2024/2025
43	U.A.E. (Limited)	07.07.1992	824/13	23.06.1994	1979/1980
	U.A.E. (Comprehensive)	24.09.2003	1346/1	21.06.2004	2004/2005
44	U.K.	21.06.1979	60/23	02.11.1979	1977/1978
45	U.S.A.	14.03.1985	398/4	22.04.1986	2004/2005
	U.S.A. Protocol	20.09.2002	1298/8	21.07.2003	
46	Vietnam	26.10.2005	1455/9	24.07.2006	2007/2008
Multilateral Treaties					
1	SARRC Multilateral Treaty	13.10.2005	1447/3	29.05.2006	2011/2012

Revenue Comparison with Previous Years

Type of Tax	2019		2020		2021		2022		2023	
	Collection (LKR Mn)	%	Collection (LKR Mn)	%	Collection (LKR Mn)	%	Collection (LKR Mn)	%	Collection (LKR Mn)	%
Income Tax	371,795.68	36.26	252,941.57	48.28	300,545.59	47.49	524,533.80	49.57	908,417.65	49.31
Capital Gain Tax	602.44	0.06	357.59	0.07	667.88	0.11	5,315.39	0.50	2,679.20	0.15
Value Added Tax	443,877.13	43.29	233,786.12	44.62	308,213.04	48.70	463,071.66	43.77	694,460.23	37.70
Nation Building Tax	105,185.80	10.26	3,740.46	0.71	599.13	0.09	585.05	0.06	359.35	0.02
Economic Service Charge	55,301.40	5.39	14,950.04	2.85	728.11	0.12	201.75	0.02	246.68	0.01
Debt Repayment Levy	28,673.57	2.80	3,002.27	0.57	7.57	0.001	81.80	0.01	31.37	0.002
Betting & Gaming Levy	2,435.98	0.24	1,428.07	0.27	1,939.35	0.31	5,244.76	0.50	6,921.82	0.38
Share Transaction Levy	1,023.44	0.10	2,347.28	0.45	6,964.48	1.10	4,215.86	0.40	2,477.74	0.13
Vehicle Entitlement Levy	1,498.60	0.15	-	-	-	-	-	-	-	-
Migrating Tax	5.01	0.0005	5.85	0.001	17.03	0.003	10.73	0.001	14.35	0.0008
Stamp Duty	14,863.02	1.45	11,354.84	2.17	12,949.84	2.05	12,719.61	1.20	10,009.41	0.54
Turnover Tax	29.63	0.003	16.26	0.003	18.74	0.003	7.47	0.0007	3.89	0.0002
National Security Levy	9.05	0.0009	2.40	0.0005	0.32	0.00005	11.31	0.001	0.88	0.00005
Remittance Fee	-	-	-	-	5.21	0.0008	-	-	-	-
Tax on Voluntary Disclosure	-	-	-	-	174.62	0.03	3,969.89	0.38	11.78	0.0006
Social Security Contribution Levy	-	-	-	-	-	-	36,111.03	3.41	216,180.55	11.73
Casino License Fee	-	-	-	-	-	-	2,000.00	0.19	500.00	0.03
Construction Industry Guarantee Fund Levy	1.22	0.0002	0.64	0.0001	0.42	0.00007	-	-	-	-
Goods & Services Tax	17.04	0.002	0.23	0.00004	0.24	0.00004	-	-	0.24	0.00001
Total Revenue Collection	1,025,319.01	100%	523,933.62	100%	632,830.59	100%	1,058,080.10	100%	1,842,315.12	100%

Annexure 07

Awareness Programs Conducted for General Public in 2023

No.	Subject	Institute/Target Groups	No. of Persons attend
1	New Tax Policy changes on Value Added Tax & Social Security Contribution Levy	Ministry of Urban Development & Housing	60
2	New Tax Policy changes on Value Added Tax & Withholding Tax	National Chamber of Commerce	70
3	New Tax Policy Changes on Advance Personal Income Tax & Income Tax	Basilur Tea Export (Pvt) Ltd	80
4	New Tax Policy Changes on Advance Personal Income Tax	Irrigation Department	50
5		Sri Lanka Accountants' Service Association	123
6		District Secretariat - Colombo	75
7		Chief Secretariat Office - North Western Province	75
8		District Secretariat - Colombo	75
9		Colombo Municipal Council	105
10	New Tax Policy Changes on Value Added Tax	Ministry of Tourism and Land	45
11	New Tax Policy Changes on Advance Personal Income Tax & Tax Amendment	Ministry of Sports and Youth Affairs	100
12		Chief Secretariat Office -Sabaragamuwa Province	70
13	New Tax Policy Changes on Advance Personal Income Tax & Value Added Tax	Chief Secretariat Office -Southern Province	60
14	Awareness Program on New Tax Amendments Advance Personal Income Tax & Withholding Tax (Sinhala & English Medium)	Taxpayers Registered under Google Form in IRD website	756
15	New Policy Changes on Advance Personal Income Tax	Sri Lanka Police Headquarters - Colombo	130
16	New Tax Policy Changes on Value Added Tax	All Island Banquet Hall Owners and Caterers Association	200
17	New Policy Changes on Advance Personal Income Tax	Department of Posts	45
18	New Policy Changes on Advance Personal Income Tax & Other Relevant Taxes	University of Kelaniya	500
19	Tax Policies and Laws	Sri Lanka Air Force	146
20	New Policy Changes on Advance Personal Income Tax & New Tax Amendment	Department of Co-operative Development	40
21	Awareness Program on New Tax Amendments Advance Personal Income Tax & Withholding Tax	National Institute of Plantation Management	50

22	New Tax Policy Changes on Advance Personal Income Tax/ Pay-As-You-Earn Tax /Capital Gain Tax	Badulla Regional Office	108
23		Nuwara Eliya Regional Office	80
24	Awareness Program on Advance Personal Income Tax, Withholding Tax & Social Security Contribution Levy	University of Colombo	600
25		Gampaha Wickramaarachchi University of Indigenous Medicine	150
26		Department of Management Audit - Ministry of Finance	200
27	Awareness Program on New Tax Amendments	Sectorial Monitoring Committee of Mitigating the Impact of Economic Crisis - Balangoda	300
28		AAT Sri Lanka - Zoom	125
29	New Tax Policy Changes	All Island Trade Association of the Whole Sellers & Retail Sellers of Essential Foods - Kegalle	75
30	Tax Issues for Corruption and Assets Investigation	Commission to Investigate Allegations of Bribery or Corruption	122
31	New Tax Policy Changes on Value Added Tax, Withholding Tax, Social Security Contribution Levy & Pay-As-You-Earn Tax	National Water Supply & Drainage Board	120
32	Awareness Program for New File Opening	Attorney General's Department	100
33		Small Enterprises Development Division - Colombo District	56
34		Brandix Apparel Limited	350
35		Third Space Global (Pvt) Ltd	108
36		Sri Lanka Ports Authority	6,180
37		Forbes & Walkers Tea Brokers (Pvt) Ltd	30
38		National Development Bank PLC	1,500
39		Sri Lanka Export Development Board	50
40		Lyceum International School	63
41		Lake House Media Academy	41
42		Sri Lanka State Trading (General) Corporation	50
43		Bank of Ceylon	7,500
44		Hatton National Bank	3,200
45		Nawaloka Hospital PLC	35
46		Central Environmental Authority	250
47		Industrial Development Board of Ceylon	60
48		Union Bank	100

49		IFS R&D International (Pvt) Ltd	1,500
50		National Enterprises Development Authority	60
51		People's Bank	7,000
52	Awareness Program for e- Filing	Department of Government Printing	28
53	New Tax Policy Changes on Advance Personal Income Tax	Sabaragamuwa University Teachers' Association	45
54	New Tax Policy Changes on Advance Personal Income Tax, Capital Gain, Stamp Duty, Value Added Tax & Social Security Contribution Levy	Lanka Institute of Talent Management	90
55	New Tax Policy Changes on Advance Personal Income Tax & Individual Income Tax	Colombo North Teaching Hospital - Ragama	2,305
56	New Tax Policy Changes on Advance Personal Income Tax & Value Added Tax	Mahaweli Water Security Investment Program	86
57	Awareness Program for New File Opening	Kalutara Regional Office	2,305
58		Colombo Metro Offices	1,650
59		Badulla Regional Office	2,102
60		Gampaha Regional Office	1,633
61		Matara Regional Office	1,752
62		Kegalle Regional Office	1,693
63		Negambo Regional Office	300
64		Nuwara Eliya Regional Office	1,337
65		Jaffna Regional Office	901
66		Galle Regional Office	2,217
67		Kandy Regional Office	2,449
68		Dambulla Regional Office	1,585
69	New Tax Policy Changes on Value Added Tax, Withholding Tax, Income Tax & Social Security Contribution Levy	Gampaha Regional Office (IRD Staff)	40
70	Advance Personal Income Tax & Income Tax	Gampaha Regional Office (District Secretariat Office)	70
71	Fiscal Policy	Isipathana College	120
72	Awareness Program on Withholding Tax	GIZ Country Office - Colombo	50
73	New File Opening & Changes on Tax Policy	District Secretariat - Galle	200
Total No. of Participants			55,926

Annexure 09

Promotions during the year 2023

	Name	Date of Promotion	Permanent Post	Current Post
1	Mr. T.M.J.N. Bandara	13.01.2023	Senior Commissioner	Deputy Commissioner General
2	Mrs. H.W.N.K. Thalaramba	23.01.2023	Senior Commissioner	Deputy Commissioner General
3	Mrs. R.P.H. Fernando	16.05.2023	Senior Commissioner	Deputy Commissioner General (Acting)
4	Mr. B.K.S. Shantha	30.05.2023	Senior Commissioner	Deputy Commissioner General (Acting)
5	Mr. M.D. Anandasiri	21.07.2023	Senior Commissioner	Deputy Commissioner General (Acting)
6	Mrs. S.P. Ranasinghe	11.10.2023	Senior Commissioner	Deputy Commissioner General (Acting)
7	Miss. R.A.S. Rajapaksha	02.01.2023	Commissioner	Senior Commissioner (Acting)
8	Mr. L.K. Rathnayake	02.01.2023	Commissioner	Senior Commissioner (Acting)
9	Mr. J.M.S.S. Rathnawardhana	02.01.2023	Commissioner	Senior Commissioner (Acting)
10	Mr. K.G.P.K. Dharmawardhane	02.01.2023	Commissioner	Senior Commissioner (Acting)
11	Mr. N.M.A.K.B. Napana	09.01.2023	Commissioner	Senior Commissioner (Acting)
12	Mrs. D.L. Samarawickrama	13.01.2023	Commissioner	Senior Commissioner (Acting)
13	Mr. H.S.S. Kumara	23.01.2023	Commissioner	Senior Commissioner (Acting)
14	Mr. V.G.R. Kumara	30.01.2023	Commissioner	Senior Commissioner (Acting)
15	Mrs. M.N. Pushpalatha	16.05.2023	Commissioner	Senior Commissioner (Acting)
16	Mr. M.K.P.J.S.S. Perera	30.05.2023	Commissioner	Senior Commissioner (Acting)
17	Mr. I.V. Jayarathne	21.07.2023	Commissioner	Senior Commissioner (Acting)
18	Mrs. T.M.S.M. Thennakoon	10.08.2023	Commissioner	Senior Commissioner (Acting)
19	Mrs. S.D.C. Malkanthi	11.10.2023	Commissioner	Senior Commissioner (Acting)
20	Mr. P.T.T.P. Jayasinghe	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
21	Mrs. H.D.R.P. Siriwardhana	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
22	Mrs. S.S. Colombage	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
23	Mr. A.I.U. Perera	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
24	Mrs. H.D.B.S. Renuka	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)

25	Mrs. A.K. Chandralatha	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
26	Mrs. K.B.K. Lanka	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
27	Mrs. P.M. Rupasinghe	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
28	Mr. A.P. Gunathunga	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
29	Mr. S.A. Pemadasa	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
30	Mr. R.P.D.C. Rajapaksha	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
31	Miss. D.S.S.S. Dissanayake	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
32	Mrs. H. Illeperuma	02.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
33	Mrs. A.G.A.G. Jayamanthi	09.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
34	Mrs. K.P.R. Gunathunga	09.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
35	Mr. L.A.S.K. Perera	30.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
36	Mr. R.H.M.G. Rajakaruna	30.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
37	Mr. G.P. Perera	30.01.2023	Senior Deputy Commissioner	Commissioner (Acting)
38	Mrs. R.W.A.G. Rajapaksha	30.05.2023	Senior Deputy Commissioner	Commissioner (Acting)
39	Mrs. E.K.S.P. Manathunga	30.05.2023	Senior Deputy Commissioner	Commissioner (Acting)
40	Mrs. T.M.P. Gunasekara	30.05.2023	Senior Deputy Commissioner	Commissioner (Acting)
41	Mrs. D.A.A. Dulasini	30.05.2023	Senior Deputy Commissioner	Commissioner (Acting)
42	Mrs. A.P.P.M. Gunathilake	10.08.2023	Senior Deputy Commissioner	Commissioner (Acting)
43	Mrs. V.V. Hettiarachchi	10.08.2023	Senior Deputy Commissioner	Commissioner (Acting)
44	Mr. A.G.K. Perera	10.08.2023	Senior Deputy Commissioner	Commissioner (Acting)
45	Mr. B.G.S. Thushara	10.08.2023	Senior Deputy Commissioner	Commissioner (Acting)

Annexure 10

Foreign Human Resource Development Programs Conducted in Year 2023

No.	Name of the Programme	Names of the Participants and Designation	Country	Duration of the Programme	Total Investment (LKR)	Funded by	Outcome
01	IMF SARTTAC Training on Collection and Arrears Management	1. Mrs. J.D. Ranasinghe - SCIR 2. Mr. K.L. Karunashantha - CIR 3. Mr. W.R.P.G. Wannaku - SDCIR 4. Mrs. S.R.G.A.D.S. Perera - SDCIR 5. Mr. H.L.P. Seneviratne - SDCIR 6. Mr. B.M.G. Bandara - ACIR	India	27-Feb 03-Mar	635,074	SARTTAC & GOSL	This course aimed to provide the participants with exposure to the fundamentals of payment and collections systems to minimize the occurrence of arrears as well as international best practices in treating arrears, including the use of behavioral insights and emerging technologies.
02	Mutual Agreement Procedure (MAP) Seminar	Mr. J.M.S.S. Rathnawardhana - SCIR	Malaysia	06-Mar 10-Mar	85,719	IMF, Japanese Government & GOSL	With its agenda "Tax Incentives and GloBE Rules," the seminar introduced the concept of global minimum tax and analyzed the provisions of tax incentives. The seminar aimed to enhance participants' understanding by introducing detailed concepts and sharing practical experiences from OECD experts, which can be utilized in the future when promoting digital tax policies. The seminar also provided an opportunity for participants to deepen their understanding through Q&A sessions.
03	Strategic Workshop: Innovative Tax Administration	Mr. A.M. Nafeel - CIR	Japan	27-Mar 29-Mar	42,568	ADB & GOSL	- Discussed the latest update on international tax and uses of tax instruments to address climate risks - Examined the adoption of digital innovation in national tax administration to improve tax compliance, services, and efficiency - Examined digital economy development, with a focus on consumption taxation on cross-border transactions and effective use of taxpayer data obtained from the Exchange of Information mechanism

04	IMF SARTTAC Course on Taxpayer Registration	1. Ms. R.A.S. Rajapaksha - SCIR 2. Mr. T.A.C.P. Thambugala - SDCIR 3. Mrs. C.M. Jayasundara - SDCIR 4. Mr. P.A.S.K. Pathiraja - ACIR 5. Mr. K.M.R.S. Kumara - ACIR	India	24-Apr 28-Apr	251,338	SARTTAC & GOSL	This course has been developed to build capabilities of tax officers for achieving a sustainable high integrity taxpayer register that serves as the foundation for effective and efficient compliance management. Participants will gain the skills to build and maintain a sustainable high integrity register - with high quality data, that is effectively used to promote voluntary compliance, and enable effective enforcement action as appropriate. The course will include case studies and group participation, and encourage participating country teams to develop an action plan to take back to their respective countries for consideration and implementation.
05	14 th Asia Pacific Tax Forum	Mr. D.R.S. Hapuarachchi - CGIR	Indonesia	03-May 04-May	33,892	Asia Pacific Tax Forum & GOSL	This improved the knowledge of global tax reform initiatives, post-pandemic fiscal risks, corporate tax, GST/VAT, and taxation of the digitalized economy, as well as a planned joint working meeting with the ASEAN Customs Enforcement and Compliance Working Group (CECWG).
06	Seminar on Tax Certainty for Belt and Road Countries	1. Mrs. T.M.S.M. Tennakoon - CIR 2. Mrs. J.A.I. Shayamalee - SDCIR 3. Mrs. J.A.D.D. Maliga - ACIR 4. Mr. I.P. Senarathne - ACIR	China	06-Jun 19-Jun	457,389	Republic of China & GOSL	This seminar aimed to promote the exchange and cooperation between China and the Belt and Road countries in the field of taxation, improve their taxation administration capacity, enhance mutual trust in interconnection, lay a solid foundation for negotiating and signing taxation agreements between China and relevant countries, promote the development of intraregional economic and trade relations, create a good international environment for more enterprises to "go out", gain the trust and support of more developing countries, enhance China's status and discourse in the field of international taxation.

07	Seminar on VAT Management and Reform for Belt & Road Countries - AIBO	1. Mr. N.W.P.A.S. Nanayakkara - CIR 2. Mr. M.D.A.G. Munasinghe - SDCIR 3. Mr. M.M.L.P.K. Mapa - SDCIR 4. Mrs. C.K. Thenabadu - ACIR	China	14-Jun 27-Jun	458,912	Republic of China & GOSL	This seminar aimed to promote the exchange and cooperation between China and the Belt and Road countries in the field of taxation, improve their taxation administration capacity, enhance mutual trust in interconnection, lay a solid foundation for negotiating and signing taxation agreements between China and relevant countries, promote the development of intraregional economic and trade relations, create a good international environment for more enterprises to "go out", gain the trust and support of more developing countries, enhance China's status and discourse in the field of international taxation.
08	ADB: OECD Joint Workshop on ISORA 2023	1. Mrs. K.A.D.G.M. Kahadawaarachchi - CIR 2. Ms. T.D.L. Gunawardana - ACIR	Korea	04-Jul 06-Jul	81,105	ADB, OECD Korea Tax Centre & GOSL	This workshop aimed to explore the collection and usage of International Survey on Revenue Administration (ISORA) data. Inviting experts from OECD and ADB, participants introduced to concepts of ISORA data, various use of the data, a guide to the RA-FIT data collection platform, and the ISORA 2023 survey. Open discussions and country presentations on ISORA practice strengthened insight among participants regarding the application of ISORA data on different tax administration processes. Participants encouraged to share domestic problems regarding collecting and using ISORA data and possible resolutions for improving internal data collection processes.
09	CATA 43 rd Technical Conference	Mr. B.K.S. Shantha - DCGIR	Maldives	10-Jul 13-Jul	40,678	CATA & GOSL	Strengthened the participants with the knowledge of "Role of Data in Tax Compliance Management and Taxation of Hospitality Industry".
10	Wilton park conference on "Use of Information Technology for Tax Administration"	Mr. M.S.M. Siyaan - DCGIR	England	24-Jul 26-Jul	34,236	CATA & GOSL	The discussions centered on country experiences in their digital transformation journeys, the effective use of data and what the future tax administration would look like.

11	International Survey on Revenue Administration	1. Mr. P.T.T.P. Jayasinghe - CIR 2. Mr. H.M.A.K.H. Bandara - SDCIR 3. Mrs. K.G.D.P. Rathnayake - ACIR 4. Mrs. K.C. Jayalakshmi - ACIR 5. Mrs. A.J.C. Damayanthi - ACIR 6. Mrs. T.C.J. Fernando - ACIR	India	21-Aug 25-Aug	98,877	SARTTAC & GOSL	The objectives of the course was to: • increase participants' understanding of how ISORA data can be used; • to prepare participants to complete ISORA 2023 leading to an improvement in ISORA 2023 data quality; • to strengthen tax administrations' data management and reporting; and • improve the use of comparable and standardized ISORA datasets for planning and performance management.
12	Strategic Regional Workshop on Strengthen Property Tax Management to Enhance Local Revenue	1. Mr. D.M.N.S.B. Dissanayake - SCIR 2. Mrs. R.A.M. Perera - SDCIR	Japan	04-Sep 07-Sep	-	ADB	The workshop also shared Japan's practice on property tax management both in the rural and urban areas through discussions with property tax experts and field visits.
13	High Net-Worth (HNWIs) Course	Mr. P.D.S.D. Jayananda - SDCIR	Malaysia	18-Sep 22-Sep	163,628	Inland Revenue Board of Malaysia & GOSL	The workshop aimed to provide a platform for networking, knowledge exchange and collaboration among professionals with a shared interest in this specialized field. Participants gained valuable insights, practical tools and enhanced expertise in managing the taxation and compliance for HNWIs.
14	G 20 Asia Pacific Regional Workshop on International Taxation	Mr. A.M. Nafeel - CIR	India	03-Oct 05-Oct	34,177	India, World Bank & GOSL	Discussions during the workshop took place on the building blocks and latest development of the Pillar One, core issues of implementation of the GloBE Rules and the STTR under Pillar Two of the Inclusive Framework on Base Erosion and Profit Shifting's Two-Pillar package, as well as alternatives to raise revenue from digitalized transactions.
15	Seminar on the Construction and Management of Industrial Park for Sri Lanka	Mrs. C.D. Lokuliyana - CIR	China	13-Oct 26-Oct	125,150	Government of China & GOSL	Through special lectures, visits and seminars, targeted answers provided to promote negotiation process of the agreement of the Industrial Park and Promote China – Sri Lanka economic and technological cooperation & exchanges.

16	IRBM-IBFD : Digital Assets	Mr. U.D.N. Jayaweera - SCIR	Malaysia	23 - Oct 27 -Oct	58,890	Inland Revenue Board of Malaysia & GOSL	Learn and deliberate on how tax authorities can effectively defect digital assets and to address the challenges faced by tax administrators in dealing with digital assets, including wealth concealment, tax evasion schemes and cross border transactions.
17	Regionals Training Effective Collection and Arrears Management in Tax Administration	1. Mrs. S.P.N. Amarathunga - CIR 2. Mrs. S.S. Colambage - CIR 3. Mrs. M.M. Corera - SDCIR	Thailand	29-Oct 03-Nov	151,721	IMF & GOSL	This Course aimed to provide the participants with exposure to the fundamentals of effective and efficient payment and collection systems to minimize the occurrence of arrears as well as world best practices in treating arrears, including the use of emerging technologies and behavioral insights.
18	Practical Workshop on Mutual Agreement Procedure (MAP)	1. Mrs. C.J. Gunarathne - SDCIR 2. Mrs. S. Vijitha - ACIR	Korea	30-Oct 04-Nov	117,934	OECD Korea Tax Centre & GOSL	This workshop aimed at developing both knowledge and practical experience about resolving tax treaty-related disputes under the MAP.
19	JICA Knowledge Co-creation Program - International Seminar on Taxation (Advanced)	Mr. W.A.N. Wijesooriya - CIR	Japan	31-Oct 30-Nov	126,078	JICA & GOSL	This seminar supported the capacity development of tax administration. Improving domestic capacity for tax and other revenue collection is important for achieving the SDGs.
20	Second High Level Regional Tax Conference	Mrs. J.A.D.D.W.K. Siriwardena - SCIR	Philippine	06-Nov 07-Nov	25,994	ADB & GOSL	The 2 nd High Level Regional Tax Conference also served as a platform for all stakeholders to conduct strategic dialogue on the priority areas for DRM and ITC in the Asia Pacific region and learn from leading experts in the subject areas and country experience in the implementation of strategic reforms.
21	ADB: Regional Consultation on International Tax Development for Asia and the Pacific Region	Mr W.A.D.P. Wijesinghe - SDCIR	Philippine	08-Nov 09-Nov	17,663	ADB & GOSL	This seminar aimed regional views on tax development, country policy analysis and sharing practical experiences.
22	Dialogue on Tax and Sustainable Development Goals	Mr. J.M.S.S. Rathnawardhana - SCIR	USA	14-Nov 17-Nov	59,144	UNDP & GOSL	Sessions addressed topics like reshaping social contracts, global economics amid debt and interest rates, and the links between tax and gender equality. The goal is to deepen

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Treasury Accounts Statements for the year 2023

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Cumulative Commitment/ Liability Report for the Year - 2023

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Director General,
Department of State Accounts.

Report Date : 5/20/2024 10:11:47 AM



General Treasury, Colombo1.

Nature	Commit No	Date	To whom	Vote	Commitment	Commit bal	L. Date	Liability amt	Revised Lia	Paid	Liability Bal	Reported By
Govt	181L	31 Dec 2023	Commissioner Inland Revenue Regional Office Jaffna	BC1-246-1-1-0-1002-P	9,770.34	0.00	31 Dec 2023	9,770.34	0.00	0.00	9,770.34	246
Govt	139L	31 Dec 2023	D.U.A.JAYAWARDHANA & OTHERS	BC1-246-1-1-0-1409-7-P	44,500.00	0.00	31 Dec 2023	44,500.00	0.00	0.00	44,500.00	246
Govt	174L	31 Dec 2023	HETTIARACHCHI & OTHERS	BC1-246-1-1-0-1002-P	133,094.58	0.00	31 Dec 2023	133,094.58	0.00	0.00	133,094.58	246
Govt	175L	31 Dec 2023	T.M.M.P.R.T.PORAMADALA & OTHERS	BC1-246-1-1-0-1101-P	2,910.00	0.00	31 Dec 2023	2,910.00	0.00	0.00	2,910.00	246
Govt	176L	31 Dec 2023	W.P.V.S.PATHIRAJA	BC1-246-1-1-0-1001-P	26,870.00	0.00	31 Dec 2023	26,870.00	0.00	0.00	26,870.00	246
Govt	177L	31 Dec 2023	W.P.V.S.PATHIRAJA	BC1-246-1-1-0-1003-2-P	15,300.00	0.00	31 Dec 2023	15,300.00	0.00	0.00	15,300.00	246
Govt	179L	31 Dec 2023	W.S.RANNETITIL & OTHERS	BC1-246-1-1-0-1001-P	71,236.80	0.00	31 Dec 2023	71,236.80	0.00	0.00	71,236.80	246
Govt	161L	31 Dec 2023	K.K.G.C.KUMARA	BC1-246-1-1-0-1002-P	5,963.00	0.00	31 Dec 2023	5,963.00	0.00	0.00	5,963.00	246
Govt	162L	31 Dec 2023	W.K.D.K.RAJAKARUNA	BC1-246-1-1-0-1002-P	4,134.25	0.00	31 Dec 2023	4,134.25	0.00	0.00	4,134.25	246
Govt	163L	31 Dec 2023	S.P.K.GUNARATHNA	BC1-246-1-1-0-1002-P	4,242.75	0.00	31 Dec 2023	4,242.75	0.00	0.00	4,242.75	246
Govt	164L	31 Dec 2023	C.S.PERERA	BC1-246-1-1-0-1002-P	39,478.25	0.00	31 Dec 2023	39,478.25	0.00	0.00	39,478.25	246
Govt	165L	31 Dec 2023	L.WADUGE & OTHERS	BC1-246-1-1-0-1002-P	15,541.71	0.00	31 Dec 2023	15,541.71	0.00	0.00	15,541.71	246
Govt	168L	31 Dec 2023	ERSHAK & OTHERS	BC1-246-1-1-0-1002-P	47,080.11	0.00	31 Dec 2023	47,080.11	0.00	0.00	47,080.11	246
Govt	169L	31 Dec 2023	PATITHAMPURUMA & OTHERS	BC1-246-1-1-0-1002-P	6,445.97	0.00	31 Dec 2023	6,445.97	0.00	0.00	6,445.97	246
Govt	170L	31 Dec 2023	LANKADEERA & OTHERS	BC1-246-1-1-0-1002-P	9,918.63	0.00	31 Dec 2023	9,918.63	0.00	0.00	9,918.63	246
Govt	001L	31 Dec 2023	COMMISSIONER LEEGAL	BC1-246-1-1-0-1409-7-P	3,000.00	0.00	31 Dec 2023	3,000.00	0.00	0.00	3,000.00	246
Govt	002L	31 Dec 2023	D.R.S.HAPTHARACHCHI & OTHERS	BC1-246-1-1-0-1409-7-P	18,500.00	0.00	31 Dec 2023	18,500.00	0.00	0.00	18,500.00	246
Govt	004L	31 Dec 2023	G.THILAK PERERA	BC1-246-1-1-0-1002-P	3,248.28	0.00	31 Dec 2023	3,248.28	0.00	0.00	3,248.28	246
Govt	011L	31 Dec 2023	Commissioner Inland Revenue Regional Office Kandy	BC1-246-1-1-0-1202-P	18,095.00	0.00	31 Dec 2023	18,095.00	0.00	0.00	18,095.00	246
Govt	012L	31 Dec 2023	Commissioner Inland Revenue Regional Office Kegalle	BC1-246-1-1-0-1409-7-P	3,420.00	0.00	31 Dec 2023	3,420.00	0.00	0.00	3,420.00	246
Govt	013L	31 Dec 2023	Commissioner Inland Revenue Regional Office Kandy	BC1-246-1-1-0-1403-P	5,213.97	0.00	31 Dec 2023	5,213.97	0.00	0.00	5,213.97	246
Govt	014L	31 Dec 2023	Commissioner Inland Revenue Regional Office Rathnapura	BC1-246-1-1-0-1402-P	1,540.00	0.00	31 Dec 2023	1,540.00	0.00	0.00	1,540.00	246
Govt	015L	31 Dec 2023	Commissioner Inland Revenue Regional Office Rathnapura	BC1-246-1-1-0-1402-P	2,010.00	0.00	31 Dec 2023	2,010.00	0.00	0.00	2,010.00	246
Govt	016L	31 Dec 2023	Municipal Commissioner - Municipal Council - Nuwara-Eliya	BC1-246-1-1-0-1403-P	3,680.00	0.00	31 Dec 2023	3,680.00	0.00	0.00	3,680.00	246
Govt	017L	31 Dec 2023	Commissioner General of Labour	BC1-246-1-1-0-1403-P	30,514.99	0.00	31 Dec 2023	30,514.99	0.00	0.00	30,514.99	246
Govt	021L	31 Dec 2023	Commissioner General of Labour	BC1-246-1-1-0-1403-P	818,259.20	0.00	31 Dec 2023	818,259.20	0.00	0.00	818,259.20	246
Govt	023L	31 Dec 2023	Multipurpose Cooperative Society Kurunegala	BC1-246-1-1-0-1403-P	27,513.75	0.00	31 Dec 2023	27,513.75	0.00	0.00	27,513.75	246
Govt	024L	31 Dec 2023	Commissioner Inland Revenue Regional Office Galle	BC1-246-1-1-0-1402-P	10,330.00	0.00	31 Dec 2023	10,330.00	0.00	0.00	10,330.00	246
Govt	025L	31 Dec 2023	Commissioner Inland Revenue Regional Office Dambulla	BC1-246-1-1-0-1402-P	770.00	0.00	31 Dec 2023	770.00	0.00	0.00	770.00	246
Govt	008L	31 Dec 2023	S.NIROJANI & OTHERS	BC1-246-1-1-0-1002-P	108,658.46	0.00	31 Dec 2023	108,658.46	0.00	0.00	108,658.46	246
Govt	009L	31 Dec 2023	S.THEWASEELAN & OTHERS	BC1-246-1-1-0-1002-P	7,157.50	0.00	31 Dec 2023	7,157.50	0.00	0.00	7,157.50	246
Govt	019L	31 Dec 2023	Municipal Commissioner - Municipal Council - Nuwara-Eliya	BC1-246-1-1-0-1403-P	57.50	0.00	31 Dec 2023	57.50	0.00	0.00	57.50	246
Govt	031L	31 Dec 2023	T.BRABAHARAN	BC1-246-1-1-0-1002-P	6,422.50	0.00	31 Dec 2023	6,422.50	0.00	0.00	6,422.50	246
Govt	032L	31 Dec 2023	S.P.T.KUMARI & OTHERS	BC1-246-1-1-0-1002-P	21,876.60	0.00	31 Dec 2023	21,876.60	0.00	0.00	21,876.60	246
Govt	033L	31 Dec 2023	A.L.A.C.PERERA	BC1-246-1-1-0-1002-P	29,544.00	0.00	31 Dec 2023	29,544.00	0.00	0.00	29,544.00	246
Govt	038L	31 Dec 2023	Commissioner Inland Revenue Regional Office Anuradhapura	BC1-246-1-1-0-1403-P	6,390.00	0.00	31 Dec 2023	6,390.00	0.00	0.00	6,390.00	246
Govt	038L*	31 Dec 2023	Commissioner Inland Revenue Regional Office Anuradhapura	BC1-246-1-1-0-1409-7-P	13,800.00	0.00	31 Dec 2023	13,800.00	0.00	0.00	13,800.00	246
Govt	039L	31 Dec 2023	Commissioner Inland Revenue Regional Office Rathnapura	BC1-246-1-1-0-1409-7-P	10,830.00	0.00	31 Dec 2023	10,830.00	0.00	0.00	10,830.00	246
Govt	040L	31 Dec 2023	Commissioner Inland Revenue Regional Office Galle	BC1-246-1-1-0-1409-7-P	8,930.00	0.00	31 Dec 2023	8,930.00	0.00	0.00	8,930.00	246
Govt	049L	31 Dec 2023	Commissioner Inland Revenue Regional Office Kandy	BC1-246-1-1-0-1402-P	2,690.00	0.00	31 Dec 2023	2,690.00	0.00	0.00	2,690.00	246
Govt	050L	31 Dec 2023	Commissioner Inland Revenue Regional Office Dambulla	BC1-246-1-1-0-1402-P	1,460.00	0.00	31 Dec 2023	1,460.00	0.00	0.00	1,460.00	246

Govt	051L	31 Dec 2023	Commissioner Inland Revenue Regional Office Rathnapura	BC1-246-1-1-0-1402-P	480.00	0.00	31 Dec 2023	480.00	0.00	0.00	480.00	246
Govt	054L	31 Dec 2023	Commissioner Inland Revenue Regional Office Anuradhapura	BC1-246-1-1-0-1402-P	6,540.00	0.00	31 Dec 2023	6,540.00	0.00	0.00	6,540.00	246
Govt	055L	31 Dec 2023	Commissioner Inland Revenue Regional Office Anuradhapura	BC1-246-1-1-0-1402-P	6,540.00	0.00	31 Dec 2023	6,540.00	0.00	0.00	6,540.00	246
Govt	056L	31 Dec 2023	B.VISHARA GAYASRI	BC1-246-1-1-0-2401-P	3,000.00	0.00	31 Dec 2023	3,000.00	0.00	0.00	3,000.00	246
Govt	073L	31 Dec 2023	H.A.PGUNAWARDHANA	BC1-246-1-1-0-1409-7-P	7,000.00	0.00	31 Dec 2023	7,000.00	0.00	0.00	7,000.00	246
Govt	042L	31 Dec 2023	D.U.AJAYAWARDHANA & OTHERS	BC1-246-1-1-0-1409-7-P	18,500.00	0.00	31 Dec 2023	18,500.00	0.00	0.00	18,500.00	246
Govt	061L	31 Dec 2023	NISHSHANKA & OTHERS	BC1-246-1-1-0-1002-P	91,593.32	0.00	31 Dec 2023	91,593.32	0.00	0.00	91,593.32	246
Govt	082L	31 Dec 2023	E.M.J.BANDARA	BC1-246-1-1-0-1003-2-P	1,559,164.52	0.00	31 Dec 2023	1,559,164.52	0.00	0.00	1,559,164.52	246
Govt	084L	31 Dec 2023	Commissioner Inland Revenue Regional Office Colombo Central	BC1-246-1-1-0-1402-P	2,400.00	0.00	31 Dec 2023	2,400.00	0.00	0.00	2,400.00	246
Govt	086L	31 Dec 2023	Municipal Commissioner - Municipal Council - Nuwara-Eliya	BC1-246-1-1-0-1403-P	1,527.20	0.00	31 Dec 2023	1,527.20	0.00	0.00	1,527.20	246
Govt	093L	31 Dec 2023	G.R.KUMARAGAMA & OTHERS	BC1-246-1-1-0-1002-P	6,163.06	0.00	31 Dec 2023	6,163.06	0.00	0.00	6,163.06	246
Govt	094L	31 Dec 2023	CHANDANI & OTHERS	BC1-246-1-1-0-1002-P	35,163.67	0.00	31 Dec 2023	35,163.67	0.00	0.00	35,163.67	246
Govt	095L	31 Dec 2023	EDIRISINGHA & OTHERS	BC1-246-1-1-0-1101-P	127,792.50	0.00	31 Dec 2023	127,792.50	0.00	0.00	127,792.50	246
Govt	096L	31 Dec 2023	SIRIRA KUMARA & OTHERS	BC1-246-1-1-0-1002-P	772,695.28	0.00	31 Dec 2023	772,695.28	0.00	0.00	772,695.28	246
Govt	098L	31 Dec 2023	S.K.DEEPALA & OTHERS	BC1-246-1-1-0-1002-P	95,976.25	0.00	31 Dec 2023	95,976.25	0.00	0.00	95,976.25	246
Govt	099L	31 Dec 2023	RAJAKRUNA & OTHERS	BC1-246-1-1-0-1002-P	11,250.00	0.00	31 Dec 2023	11,250.00	0.00	0.00	11,250.00	246
Govt	102L	31 Dec 2023	Commissioner Inland Revenue Regional Office Batticaloa	BC1-246-1-1-0-1409-7-P	2,090.00	0.00	31 Dec 2023	2,090.00	0.00	0.00	2,090.00	246
Govt	090L	31 Dec 2023	D.J.JAYATHILAKA	BC1-246-1-1-0-1101-P	5,000.00	0.00	31 Dec 2023	5,000.00	0.00	0.00	5,000.00	246
Govt	107L	31 Dec 2023	N.K.SENARATHNA	BC1-246-1-1-0-1409-7-P	230.00	0.00	31 Dec 2023	230.00	0.00	0.00	230.00	246
Govt	110L	31 Dec 2023	prasana & others	BC1-246-1-1-0-1101-P	54,533.95	0.00	31 Dec 2023	54,533.95	0.00	0.00	54,533.95	246
Govt	113L	31 Dec 2023	Commissioner Inland Revenue Regional Office Nuwara Eliya	BC1-246-1-1-0-1409-7-P	7,410.00	0.00	31 Dec 2023	7,410.00	0.00	0.00	7,410.00	246
Govt	141L	31 Dec 2023	Commissioner Inland Revenue Regional Office Nuwara Eliya	BC1-246-1-1-0-1202-P	5,000.00	0.00	31 Dec 2023	5,000.00	0.00	0.00	5,000.00	246
Govt	123L	31 Dec 2023	R.J.A.G.NERANJALA	BC1-246-1-1-0-1101-P	900.00	0.00	31 Dec 2023	900.00	0.00	0.00	900.00	246
Govt	137L	31 Dec 2023	Commissioner Inland Revenue Regional Office Batticaloa	BC1-246-1-1-0-1402-P	1,120.00	0.00	31 Dec 2023	1,120.00	0.00	0.00	1,120.00	246
Govt	154L	31 Dec 2023	District Secretary - District Secretariat - Gampaha	BC1-246-1-1-0-1409-7-P	468,863.00	0.00	31 Dec 2023	468,863.00	0.00	0.00	468,863.00	246
Govt	155L	31 Dec 2023	District Secretary - District Secretariat - Gampaha	BC1-246-1-1-0-1409-37-P	93,821.00	0.00	31 Dec 2023	93,821.00	0.00	0.00	93,821.00	246
Govt	156L	31 Dec 2023	District Secretary - District Secretariat - Gampaha	BC1-246-1-1-0-1409-17-P	91,296.00	0.00	31 Dec 2023	91,296.00	0.00	0.00	91,296.00	246
Govt	157L	31 Dec 2023	Peoples Bank Queens Branch Post Master General A/C No.033-1001-7902-7350	BC1-246-1-1-0-1402-P	959,870.00	0.00	31 Dec 2023	959,870.00	0.00	0.00	959,870.00	246
Govt	158L	31 Dec 2023	Peoples Bank York Street Branch - Post Master General A/C.33-1001-1900-1350	BC1-246-1-1-0-1402-P	12,424,790.00	0.00	31 Dec 2023	12,424,790.00	0.00	0.00	12,424,790.00	246
Govt	159L	31 Dec 2023	P.T.T.P.JAYASINGHE & OTHERS	BC1-246-1-1-0-2401-P	98,877.00	0.00	31 Dec 2023	98,877.00	0.00	0.00	98,877.00	246
PVT	138L	31 Dec 2023	M.JAYASENA	BC1-246-1-1-0-1403-P	450,547.97	0.00	31 Dec 2023	450,547.97	0.00	0.00	450,547.97	246
PVT	124L	31 Dec 2023	Top Wash Enterprises (Pvt) Ltd	BC1-246-1-1-0-1409-17-P	3,949,620.55	0.00	31 Dec 2023	3,949,620.55	0.00	0.00	3,949,620.55	246
PVT	142L	31 Dec 2023	Trade Promoters (Pvt) Ltd	BC1-246-1-1-0-1302-P	174,097.35	0.00	31 Dec 2023	174,097.35	0.00	0.00	174,097.35	246
PVT	143L	31 Dec 2023	Techno e Solutions (Pvt) Ltd	BC1-246-1-1-0-1302-P	491,984.44	0.00	31 Dec 2023	491,984.44	0.00	0.00	491,984.44	246
PVT	144L	31 Dec 2023	M.JAYASENA	BC1-246-1-1-0-1403-P	17,355.19	0.00	31 Dec 2023	17,355.19	0.00	0.00	17,355.19	246
PVT	145L	31 Dec 2023	Jayarathna Construction And Suppliers	BC1-246-1-1-0-1302-P	93,220.00	0.00	31 Dec 2023	93,220.00	0.00	0.00	93,220.00	246
PVT	146L	31 Dec 2023	Techno e Solutions (Pvt) Ltd	BC1-246-1-1-0-1302-P	315,980.76	0.00	31 Dec 2023	315,980.76	0.00	0.00	315,980.76	246
PVT	147L	31 Dec 2023	ARCTIC PVT LTD	BC1-246-1-1-0-1302-P	108,884.59	0.00	31 Dec 2023	108,884.59	0.00	0.00	108,884.59	246
PVT	148L	31 Dec 2023	Orient Finance PLC	BC1-246-1-1-0-1403-P	254,508.37	0.00	31 Dec 2023	254,508.37	0.00	0.00	254,508.37	246
PVT	149L	31 Dec 2023	Orient Finance PLC	BC1-246-1-1-0-1403-P	315,152.10	0.00	31 Dec 2023	315,152.10	0.00	0.00	315,152.10	246
PVT	150L	31 Dec 2023	Orient Finance PLC	BC1-246-1-1-0-1403-P	294,793.02	0.00	31 Dec 2023	294,793.02	0.00	0.00	294,793.02	246
PVT	151L	31 Dec 2023	Orient Finance PLC	BC1-246-1-1-0-1403-P	10,220.63	0.00	31 Dec 2023	10,220.63	0.00	0.00	10,220.63	246
PVT	152L	31 Dec 2023	Orient Finance PLC	BC1-246-1-1-0-1403-P	9,056.25	0.00	31 Dec 2023	9,056.25	0.00	0.00	9,056.25	246
PVT	153L	31 Dec 2023	Orient Finance PLC	BC1-246-1-1-0-1403-P	11,291.57	0.00	31 Dec 2023	11,291.57	0.00	0.00	11,291.57	246
PVT	115L	31 Dec 2023	Upali Newspapers (pvt) Ltd	BC1-246-1-1-0-1409-7-P	36,540.00	0.00	31 Dec 2023	36,540.00	0.00	0.00	36,540.00	246
PVT	117L	31 Dec 2023	Lanka Electricity Company (Pvt) Ltd	BC1-246-1-1-0-1403-P	91,221.95	0.00	31 Dec 2023	91,221.95	0.00	0.00	91,221.95	246
PVT	119L	31 Dec 2023	CERTIS LANKA	BC1-246-1-1-0-1302-P	123,179.38	0.00	31 Dec 2023	123,179.38	0.00	0.00	123,179.38	246
PVT	120L	31 Dec 2023	Tech One Global (Pvt) Ltd	BC1-246-1-1-0-1302-P	7,329,632.64	0.00	31 Dec 2023	7,329,632.64	0.00	0.00	7,329,632.64	246
PVT	121L	31 Dec 2023	Tech One Global (Pvt) Ltd	BC1-246-1-1-0-1302-P	2,490,468.75	0.00	31 Dec 2023	2,490,468.75	0.00	0.00	2,490,468.75	246
PVT	122L	31 Dec 2023	Tech One Global (Pvt) Ltd	BC1-246-1-1-0-1302-P	2,544,375.00	0.00	31 Dec 2023	2,544,375.00	0.00	0.00	2,544,375.00	246

PVT	127L	31 Dec 2023	Dialog Broadband Networks (Pvt) Ltd	BC1-246-1-1-0-1402-P	205,908.72	0.00	31 Dec 2023	205,908.72	0.00	0.00	205,908.72	246
PVT	128L	31 Dec 2023	Dialog Broadband Networks (Pvt) Ltd	BC1-246-1-1-0-1402-P	4,742.19	0.00	31 Dec 2023	4,742.19	0.00	0.00	4,742.19	246
PVT	129L	31 Dec 2023	Dialog Broadband Networks (Pvt) Ltd	BC1-246-1-1-0-1402-P	931.99	0.00	31 Dec 2023	931.99	0.00	0.00	931.99	246
PVT	130L	31 Dec 2023	Dialog Broadband Networks (Pvt) Ltd	BC1-246-1-1-0-1402-P	475.22	0.00	31 Dec 2023	475.22	0.00	0.00	475.22	246
PVT	131L	31 Dec 2023	Dialog Broadband Networks (Pvt) Ltd	BC1-246-1-1-0-1402-P	5,507.05	0.00	31 Dec 2023	5,507.05	0.00	0.00	5,507.05	246
PVT	132L	31 Dec 2023	Lanka Electricity Company (Pvt) Ltd	BC1-246-1-1-0-1403-P	260,903.20	0.00	31 Dec 2023	260,903.20	0.00	0.00	260,903.20	246
PVT	111L	31 Dec 2023	Trade Promoters (Pvt) Ltd	BC1-246-1-1-0-1302-P	437,304.75	0.00	31 Dec 2023	437,304.75	0.00	0.00	437,304.75	246
PVT	112L	31 Dec 2023	Trade Promoters (Pvt) Ltd	BC1-246-1-1-0-1302-P	437,304.75	0.00	31 Dec 2023	437,304.75	0.00	0.00	437,304.75	246
PVT	108L	31 Dec 2023	A G Melco Elevator Company Lanka (Pvt) Ltd	BC1-246-1-1-0-1302-P	339,611.13	0.00	31 Dec 2023	339,611.13	0.00	0.00	339,611.13	246
PVT	109L	31 Dec 2023	A G Melco Elevator Company Lanka (Pvt) Ltd	BC1-246-1-1-0-1302-P	339,611.13	0.00	31 Dec 2023	339,611.13	0.00	0.00	339,611.13	246
PVT	091L	31 Dec 2023	Mobitel (Pvt) Ltd	BC1-246-1-1-0-1402-P	57,053.53	0.00	31 Dec 2023	57,053.53	0.00	0.00	57,053.53	246
PVT	092L	31 Dec 2023	Techno Solutions (Pvt) Ltd	BC1-246-1-1-0-1302-P	12,075.00	0.00	31 Dec 2023	12,075.00	0.00	0.00	12,075.00	246
PVT	103L	31 Dec 2023	Ceylon Newspapers (Pvt) Limited	BC1-246-1-1-0-1409-7-P	3,024.00	0.00	31 Dec 2023	3,024.00	0.00	0.00	3,024.00	246
PVT	104L	31 Dec 2023	The Associated Newspapers of Ceylon Limited	BC1-246-1-1-0-1409-7-P	47,320.00	0.00	31 Dec 2023	47,320.00	0.00	0.00	47,320.00	246
PVT	105L	31 Dec 2023	B.H.CASIM	BC1-246-1-1-0-1409-7-P	13,500.00	0.00	31 Dec 2023	13,500.00	0.00	0.00	13,500.00	246
PVT	106L	31 Dec 2023	A.L.M.LEBBE	BC1-246-1-1-0-1409-7-P	18,000.00	0.00	31 Dec 2023	18,000.00	0.00	0.00	18,000.00	246
PVT	100L	31 Dec 2023	U.L.P.K.LEELANANDA	BC1-246-1-1-0-1409-7-P	18,290.00	0.00	31 Dec 2023	18,290.00	0.00	0.00	18,290.00	246
PVT	101L	31 Dec 2023	THUSARA SAMPATH	BC1-246-1-1-0-1409-7-P	32,913.00	0.00	31 Dec 2023	32,913.00	0.00	0.00	32,913.00	246
PVT	097L	31 Dec 2023	Rakna Arakshaka Lanka Limited	BC1-246-1-1-0-1409-37-P	2,658,239.74	0.00	31 Dec 2023	2,658,239.74	0.00	0.00	2,658,239.74	246
PVT	053L	31 Dec 2023	Rakna Arakshaka Lanka Limited	BC1-246-1-1-0-1409-37-P	2,302,594.87	0.00	31 Dec 2023	2,302,594.87	0.00	0.00	2,302,594.87	246
PVT	089L	31 Dec 2023	Jayarathna Construction And Suppliers	BC1-246-1-1-0-1303-P	891,325.33	0.00	31 Dec 2023	891,325.33	0.00	0.00	891,325.33	246
PVT	043L	31 Dec 2023	The Associated Newspapers of Ceylon Limited	BC1-246-1-1-0-1409-16-P	201,940.00	0.00	31 Dec 2023	201,940.00	0.00	0.00	201,940.00	246
PVT	074L	31 Dec 2023	H.A.L.ROSAIRO HNB NEGOMBO A/C NO 024010012065	BC1-246-1-1-0-1409-7-P	11,780.00	0.00	31 Dec 2023	11,780.00	0.00	0.00	11,780.00	246
PVT	075L	31 Dec 2023	Wijeya Newspapers Ltd	BC1-246-1-1-0-1409-7-P	279,306.00	0.00	31 Dec 2023	279,306.00	0.00	0.00	279,306.00	246
PVT	076L	31 Dec 2023	e-wis Peripherals (Pvt) Ltd.	BC1-246-1-1-0-1302-P	18,975.00	0.00	31 Dec 2023	18,975.00	0.00	0.00	18,975.00	246
PVT	077L	31 Dec 2023	e-wis Peripherals (Pvt) Ltd.	BC1-246-1-1-0-1302-P	103,265.34	0.00	31 Dec 2023	103,265.34	0.00	0.00	103,265.34	246
PVT	078L	31 Dec 2023	LANKA CLEAR (PVT) LTD	BC1-246-1-1-0-1402-P	80,942.30	0.00	31 Dec 2023	80,942.30	0.00	0.00	80,942.30	246
PVT	079L	31 Dec 2023	e-wis Peripherals (Pvt) Ltd.	BC1-246-1-1-0-1302-P	108,215.00	0.00	31 Dec 2023	108,215.00	0.00	0.00	108,215.00	246
PVT	080L	31 Dec 2023	SPRINGFOOD PVT LTD	BC1-246-1-1-0-1403-P	8,170.00	0.00	31 Dec 2023	8,170.00	0.00	0.00	8,170.00	246
PVT	064L	31 Dec 2023	Micro Cars Ltd	BC1-246-1-1-0-1301-P	65,712.44	0.00	31 Dec 2023	65,712.44	0.00	0.00	65,712.44	246
PVT	065L	31 Dec 2023	Micro Cars Ltd	BC1-246-1-1-0-1301-P	35,022.40	0.00	31 Dec 2023	35,022.40	0.00	0.00	35,022.40	246
PVT	067L	31 Dec 2023	PURE TECHSOLUTIONS PVT LTD	BC1-246-1-1-0-1201-P	262,500.00	0.00	31 Dec 2023	262,500.00	0.00	0.00	262,500.00	246
PVT	068L	31 Dec 2023	Metropolitan Technologies (Pvt) Ltd	BC1-246-1-1-0-1201-P	41,300.00	0.00	31 Dec 2023	41,300.00	0.00	0.00	41,300.00	246
PVT	069L	31 Dec 2023	John Keells Office Automation (Pvt) Ltd.	BC1-246-1-1-0-1302-P	1,500,630.40	0.00	31 Dec 2023	1,500,630.40	0.00	0.00	1,500,630.40	246
PVT	070L	31 Dec 2023	U.L.P.K.LEELANANDA	BC1-246-1-1-0-1409-7-P	3,420.00	0.00	31 Dec 2023	3,420.00	0.00	0.00	3,420.00	246
PVT	071L	31 Dec 2023	United Motors Lanka PLC	BC1-246-1-1-0-1301-P	72,748.59	0.00	31 Dec 2023	72,748.59	0.00	0.00	72,748.59	246
PVT	072L	31 Dec 2023	Express Newspapers (Ceylon) Ltd	BC1-246-1-1-0-1409-7-P	3,150.00	0.00	31 Dec 2023	3,150.00	0.00	0.00	3,150.00	246
PVT	045L	31 Dec 2023	E-W Information Systems Limited	BC1-246-1-1-0-1302-P	108,215.00	0.00	31 Dec 2023	108,215.00	0.00	0.00	108,215.00	246
PVT	046L	31 Dec 2023	John Keells Office Automation (Pvt) Ltd.	BC1-246-1-1-0-1302-P	65,451.61	0.00	31 Dec 2023	65,451.61	0.00	0.00	65,451.61	246
PVT	047L	31 Dec 2023	John Keells Office Automation (Pvt) Ltd.	BC1-246-1-1-0-1302-P	72,720.84	0.00	31 Dec 2023	72,720.84	0.00	0.00	72,720.84	246
PVT	048L	31 Dec 2023	Mobitel (Pvt) Ltd.	BC1-246-1-1-0-1402-P	18,847.42	0.00	31 Dec 2023	18,847.42	0.00	0.00	18,847.42	246
PVT	010L	31 Dec 2023	ANUVIRA AUTO SERVICE PVT LTD	BC1-246-1-1-0-1301-P	41,380.00	0.00	31 Dec 2023	41,380.00	0.00	0.00	41,380.00	246
PVT	005L	31 Dec 2023	AUTO SHINE PVT LTD	BC1-246-1-1-0-1301-P	36,890.00	0.00	31 Dec 2023	36,890.00	0.00	0.00	36,890.00	246
PVT	006L	31 Dec 2023	JOHN KEEELS OFFICE AUTOMATION (PVT) LTD	BC1-246-1-1-0-1302-P	33,525.01	0.00	31 Dec 2023	33,525.01	0.00	0.00	33,525.01	246
PVT	007L	31 Dec 2023	C.F.De Mel and Sons (Pvt) Ltd.	BC1-246-1-1-0-1202-P	130,417.00	0.00	31 Dec 2023	130,417.00	0.00	0.00	130,417.00	246
PVT	003L	31 Dec 2023	NEW SOUTHERN AUTO AIR CONDITION	BC1-246-1-1-0-1301-P	32,000.00	0.00	31 Dec 2023	32,000.00	0.00	0.00	32,000.00	246
PVT	0022L	31 Dec 2023	PUSHPA HARDWARE	BC1-246-1-1-0-1302-P	11,900.00	0.00	31 Dec 2023	11,900.00	0.00	0.00	11,900.00	246
PVT	166L	31 Dec 2023	Dialog Broadband Networks (Pvt) Ltd	BC1-246-1-1-0-1402-P	67,682.49	0.00	31 Dec 2023	67,682.49	0.00	0.00	67,682.49	246
PVT	180L	31 Dec 2023	E-W Information Systems Limited	BC1-246-1-1-0-1302-P	62,333.70	0.00	31 Dec 2023	62,333.70	0.00	0.00	62,333.70	246
PVT	140L	31 Dec 2023	e-wis Peripherals (Pvt) Ltd.	BC1-246-1-1-0-1302-P	89,240.00	0.00	31 Dec 2023	89,240.00	0.00	0.00	89,240.00	246
SOE	167L	31 Dec 2023	Sri Lanka Telecom PLC	BC1-246-1-1-0-1402-P	216,253.10	0.00	31 Dec 2023	216,253.10	0.00	0.00	216,253.10	246
SOE	171L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1401-P	3,898.65	0.00	31 Dec 2023	3,898.65	0.00	0.00	3,898.65	246

SOE	172L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	3,429.83	0.00	31 Dec 2023	3,429.83	0.00	0.00	3,429.83	246
SOE	173L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	4,722.91	0.00	31 Dec 2023	4,722.91	0.00	0.00	4,722.91	246
SOE	018L	31 Dec 2023	National Water Supply and Drainage Board	BC1-246-1-1-0-1403-P	43,023.48	0.00	31 Dec 2023	43,023.48	0.00	0.00	43,023.48	246
SOE	020L	31 Dec 2023	Sri Lanka Telecom PLC	BC1-246-1-1-0-1402-P	10,003.33	0.00	31 Dec 2023	10,003.33	0.00	0.00	10,003.33	246
SOE	035L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	184.62	0.00	31 Dec 2023	184.62	0.00	0.00	184.62	246
SOE	036L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	13,624.62	0.00	31 Dec 2023	13,624.62	0.00	0.00	13,624.62	246
SOE	037L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	184.62	0.00	31 Dec 2023	184.62	0.00	0.00	184.62	246
SOE	026L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	93,288.21	0.00	31 Dec 2023	93,288.21	0.00	0.00	93,288.21	246
SOE	027L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	121,604.10	0.00	31 Dec 2023	121,604.10	0.00	0.00	121,604.10	246
SOE	028L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	62,732.31	0.00	31 Dec 2023	62,732.31	0.00	0.00	62,732.31	246
SOE	029L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	673,701.67	0.00	31 Dec 2023	673,701.67	0.00	0.00	673,701.67	246
SOE	030L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	10,200,570.26	0.00	31 Dec 2023	10,200,570.26	0.00	0.00	10,200,570.26	246
SOE	041L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	93,230.77	0.00	31 Dec 2023	93,230.77	0.00	0.00	93,230.77	246
SOE	057L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	184,631.67	0.00	31 Dec 2023	184,631.67	0.00	0.00	184,631.67	246
SOE	058L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	1,495,098.24	0.00	31 Dec 2023	1,495,098.24	0.00	0.00	1,495,098.24	246
SOE	059L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	100,467.69	0.00	31 Dec 2023	100,467.69	0.00	0.00	100,467.69	246
SOE	060L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	126,945.64	0.00	31 Dec 2023	126,945.64	0.00	0.00	126,945.64	246
SOE	052L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	156,820.51	0.00	31 Dec 2023	156,820.51	0.00	0.00	156,820.51	246
SOE	044L	31 Dec 2023	National Water Supply and Drainage Board	BC1-246-1-1-0-1403-P	4,649.20	0.00	31 Dec 2023	4,649.20	0.00	0.00	4,649.20	246
SOE	062L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	3,769,078.33	0.00	31 Dec 2023	3,769,078.33	0.00	0.00	3,769,078.33	246
SOE	063L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	108,451.28	0.00	31 Dec 2023	108,451.28	0.00	0.00	108,451.28	246
SOE	085L	31 Dec 2023	National Water Supply and Drainage Board	BC1-246-1-1-0-1403-P	12,756.93	0.00	31 Dec 2023	12,756.93	0.00	0.00	12,756.93	246
SOE	083L	31 Dec 2023	National Water Supply and Drainage Board	BC1-246-1-1-0-1403-P	33,269.50	0.00	31 Dec 2023	33,269.50	0.00	0.00	33,269.50	246
SOE	087L	31 Dec 2023	National Water Supply and Drainage Board	BC1-246-1-1-0-1403-P	6,038.77	0.00	31 Dec 2023	6,038.77	0.00	0.00	6,038.77	246
SOE	088L	31 Dec 2023	National Water Supply and Drainage Board	BC1-246-1-1-0-1403-P	8,841.20	0.00	31 Dec 2023	8,841.20	0.00	0.00	8,841.20	246
SOE	114L	31 Dec 2023	Sri Lanka Telecom PLC	BC1-246-1-1-0-1402-P	4,866,803.47	0.00	31 Dec 2023	4,866,803.47	0.00	0.00	4,866,803.47	246
SOE	133L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	91,105.64	0.00	31 Dec 2023	91,105.64	0.00	0.00	91,105.64	246
SOE	134L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	184.62	0.00	31 Dec 2023	184.62	0.00	0.00	184.62	246
SOE	135L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	184.62	0.00	31 Dec 2023	184.62	0.00	0.00	184.62	246
SOE	136L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	1,389,219.87	0.00	31 Dec 2023	1,389,219.87	0.00	0.00	1,389,219.87	246
SOE	118L	31 Dec 2023	Sri Lanka Telecom PLC	BC1-246-1-1-0-1402-P	104,607.90	0.00	31 Dec 2023	104,607.90	0.00	0.00	104,607.90	246
SOE	116L	31 Dec 2023	Sri Lanka Telecom PLC	BC1-246-1-1-0-1402-P	1,003,937.14	0.00	31 Dec 2023	1,003,937.14	0.00	0.00	1,003,937.14	246
SOE	126L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	169,850.26	0.00	31 Dec 2023	169,850.26	0.00	0.00	169,850.26	246
SOE	160L	31 Dec 2023	Ceylon Electricity Board	BC1-246-1-1-0-1403-P	224,445.13	0.00	31 Dec 2023	224,445.13	0.00	0.00	224,445.13	246
Govt	L119	30 Dec 2022	J.A.R.S.JAYAWEERA	BC1-246-1-1-0-1404-P	4,200,000.00	0.00	30 Dec 2022	4,200,000.00	0.00	0.00	4,200,000.00	246

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Print



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

8/2023/23/02

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2024 මැයි 31 දින

දේශීය ආදායම් කොමසාරිස් ජනරාල්,
දේශීය ආදායම් දෙපාර්තමේන්තුව.

SECRET (S/100)601A (P.P.)
P. A. A. P.

22/05/2024

බී.ඒ. සේනාරත්න වික්‍රමසේන
දේශීය ආදායම් කොමසාරිස් ජනරාල්

ශීර්ෂය 246 - දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

ශීර්ෂය 246 - දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව දේශීය ආදායම් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව පසුව නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට දේශීය ආදායම් දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය කාර්ය සාධනය හා මුදල් ප්‍රවාහය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණු මත පදනම්ව මාගේ මතය තත්ත්වගණනය කරනු ලැබේ. ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38 (1) (ඇ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි





අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාන්විත මහභූරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග භූරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,
- (ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු පහත සඳහන් නිර්දේශ ක්‍රියාත්මක කර නොතිබුණි.





ජාතික විගණන කාර්යාලය
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ඉකුත් වර්ෂයට ක්‍රියාත්මක කර නොතිබුණු නිර්දේශය

මෙම වාර්තාවේ

අදාළ වාර්තාවේ

පේද යොමුව

පේද යොමුව

- | | | |
|----------------|--|------------------|
| 1.6.1(අ)(i) | භාණ්ඩාගාර තොරතුරු හා දෙපාර්තමේන්තු පොත් අතර පවතින වෙනස්කම් නිවැරදිව හඳුනාගෙන ගැලපිය යුතුය. | 1.6.1. 1.(i) |
| 1.6.1(අ)(iv) | අවිනිශ්චිත ගිණුමේ ශේෂය නිවැරදිව හඳුනාගෙන අවශ්‍ය ගැලපීම් කර නිරවුල් කළ යුතුය. | 1.6.1. 1.(iii) |
| 1.6.1.(ආ) | මාසික ආදායම් නිවැරදිව වාර්තා කළ යුතුය. | 1.6.1.2 |
| 1.6.1.(ඇ) | ආදායම් වර්ගීකරණ දෝෂ නිරවුල් කළ යුතුය. | 1.6.1.3.(iii) |
| 1.6.2 (අ), (ආ) | වක්‍රලේඛ ප්‍රකාරව දෙපාර්තමේන්තු සතු සියළු වත්කම් තක්සේරු කර ගිණුම් ගත කළ යුතුය. | 1.6.2.1, 1.6.2.2 |

1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 ආදායම්

පහත නිරීක්ෂණයන් කරනු ලැබේ.

1.6.1.1 නොසැසඳීම

- (i) සාමූහික නොවන ආදායම් බදු යටතේ වන අංක 10.04.02.99 දරන අනෙකුත් ආදායම් සංකේතය, ආදායම් සංකේතයක් මෙන්ම පාලන ගිණුමක් ලෙස ද ක්‍රියා කරන අතර සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන වල ACAI ශේෂයන් පරීක්ෂාවේදී භාණ්ඩාගාරයේ තොරතුරු අනුව, යථෝක්ත පාලන ගිණුම සඳහා රු. 48,533,060,340 ක් බැර වී තිබුණ ද දෙපාර්තමේන්තුව විසින් ආදායම් වර්ගීකරණයේදී පාලන ගිණුමේ ගිණුම් ගත කර ඇති ආදායම රු. 48,353,957,373 ක් ලෙස හඳුනාගැනීම හේතුවෙන් රු. 179,102,967 ක නොසැසඳීමක් නිරීක්ෂණය විය. මේ පිළිබඳ විගණනයට ලබා දුන් පිළිතුර අනුව මෙම වෙනසින් පාලන ගිණුමෙන් ආපසු ගෙවීම් රු. 402,684 ක් ගැලපූ පසු තවදුරටත් වෙනස රු.179,505,651 ක්ව පවතින බව නිරීක්ෂණය විය.
- (ii) 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා ආදායම් ප්‍රකාශනයේ දෙපාර්තමේන්තු ආදායම් රැස් කිරීම් අනුව මුළු බදු ලැබීම් රු.1,550,589,866,148 ක් වන නමුත් 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය තුළ මුළු බදු ලැබීම් ලෙස රු. 1,553,438,481,285 ක් දක්වා ඇති බැවින් රු.2,848,615,137 ක වෙනසක් ඇති බව නිරීක්ෂණය කෙරුණි. මේ පිළිබඳ විගණනයට ලබා දුන් සැසඳීම් ප්‍රකාශය අනුව මෙම





ජාතික විගණන කාර්යාලය
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වෙනසින් ප්‍රාග්ධන ලාභ ගැලපීම් මත වටිනාකම රු.1,959,535,962 ක් ගැලපූ පසුත්තවුරටත් වෙනස වූ රු.889,079,175 සඳහා විවිධ හේතූන් බලපා තිබූ බව නිරීක්ෂණය විය.

(iii) 2023 දෙසැම්බර් 31 දිනට RAMIS පරිගණක පද්ධතිය තුළ TIN අංක 100886553 යටතේ රු. 5,211,312,210 ක නිරවුල් නොවූ අවිනිශ්චිත ශේෂයක් පැවතීම හේතුවෙන් හිඟ බදු ශේෂය එම ප්‍රමාණයෙන් අධි ගණනය වී ඇති බවත්, එම නිරවුල් නොවූ ශේෂයන් 2015 සිට එනම්, ආසන්න වසර 08 කට වැඩි කාලයක් පුරා නිරවුල් නොවී පැවතුණ බවත් නිරීක්ෂණය විය.

(iv) ආදායම් රැස්කිරීමේ බැංකු ගිණුම් මගින් භාණ්ඩාගාරයට බැර වන මුදල්, බැංකු ගිණුම් ප්‍රකාශ සමඟ සසඳා හඳුනාගෙන ඇති වෙනස්කම් නිවැරදි කිරීමට කාලීනව පියවර ගෙන නොතිබුණු බව නිරීක්ෂණය වූයෙන් ආදායම් ගිණුම්කරණය සම්බන්ධයෙන් අභ්‍යන්තර පාලනයේ දුර්වලතා පවතින බව නිරීක්ෂණය විය.

1.6.1.2 මාසික ආදායම් වාර්තා කිරීමේදී නිවැරදිතාවය

රාජ්‍ය මූල්‍ය ප්‍රතිපත්තිය වනුලේඛ අංක 01/2015 හි 4 හා 4 (ඇ) වගන්තිය අනුව ඒ ඒ ආදායම් විෂයන් යටතට එළඹෙන මාසයේ පළමු සතිය තුළ නිවැරදි ආදායම වර්ගීකරණය හඳුනා ගැනීම කළ යුතු බවට මගපෙන්වීම් කර තිබුණද, ඒ අනුව සමාලෝචිත වර්ෂය තුළ ආදායම් සංකේත යටතේ මාස නවයකටම අදාළව රැස්කරගත් ආදායම් එම මාසය තුළ හඳුනාගෙන නොතිබුණි. තවද මෙහිදී, 1004.05.00 ආදායම් ශීර්ෂ යටතේ වූ ප්‍රාග්ධන ලාභ මත බද්ද 2023 සැප්තැම්බර්, ඔක්තෝබර්, නොවැම්බර් හා දෙසැම්බර් යන එකිනෙක මාස වල ආදායම් වර්ගීකරණ වාර්තා තුළ හඳුනාගත්ත ද එකිනෙක මාස වල භාණ්ඩාගාර මාසික ගිණුම් සාරාංශවලට ඇතුළත් කිරීමේදී අදාළ මාස වලට වෙන වෙනම හඳුනා නොගෙන 2023 දෙසැම්බර් මාසයේ භාණ්ඩාගාර මාසික ගිණුම් සාරාංශයට පමණක් මාස 03 හිම සමුච්චිත ආදායම් ගලපා ඇති බැවින් ඒ ඒ මාස වල සත්‍ය ආදායම් රැස් කිරීම පිළිබඳ ව නිවැරදි තොරතුරු වාර්තා කර නොමැති බව තවදුරටත් නිරීක්ෂණය විය.

1.6.1.3 ආදායම් වර්ගීකරණ දෝෂ

(i) ආදායම් ශීර්ෂ දෙකක් යටතේ වූ වෙනස්කම් ගැලපීම් සඳහා වූ රු.979,840,248 ක මාරුකිරීම් පත්‍ර දෙකක් මගින් සිදු කර ඇතත් එම වැරදි නිවැරදි කිරීම් 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා ආදායම් ප්‍රකාශනය තුළ ACA 01හි ආකෘතිය තුළ දෙපාර්තුමෙන්තු ආදායම් රැස් කිරීම් යටතේ දළ අගය පෙන්විය යුතු නමුත් එහි ශුද්ධ අගය වාර්තා කිරීමත්, වැරදි නිවැරදි කිරීම් එම අදාළ තීරුව තුළ නොපෙන්වීම නිසාත් ACA ආකෘතියෙන් තොරතුරු නිවැරදිව ඉදිරිපත් කර නොමැති විය.





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

- (ii) 2023 දෙසැම්බර් බදු ආපසු ගෙවීම පිළිබඳ ප්‍රගති වාර්තාව අනුව 1002.01.03 ආදායම් ශීර්ෂය යටතේ ආදායම් ආපසු ගෙවීම් රු.660,086,174 ක් වන නමුදු 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා ආදායම් ප්‍රකාශය තුළ ආදායම් ආපසු ගෙවීම් මුදලින් රු.660,201,133 ක් ලෙස දක්වා ඇති අතර රු.114,959 ක වෙනසක් නිරීක්ෂණය විය.
- (iii) දෙපාර්තමේන්තුව විසින් රැස් කරනු ලබන එකතු කිරීමේ අගය මත බදු ආදායම භාණ්ඩාගාරයේ පවත්වා ගෙන යන පාලන ගිණුමට බැර කරන අතර පසුව මුදල් මාසික සාරාංශ මගින් මූල්‍ය සේවා, අනෙකුත් සේවා හා නිෂ්පාදන යන එකතු කිරීමේ අගය මත බදු ආදායම් සංකේත තුන වෙත ගිණුම් ගත කිරීම සිදු වේ. සමාලෝචිත වර්ෂයේ දෙපාර්තමේන්තු ශේෂ පිරික්සුම අනුව එකතු කිරීමේ අගය මත බදු පාලන ගිණුමේ (1002.01.00) නොසැසඳීම් රු. 1,068,469,869 පැවති අතර මාසික ගිණුම් සාරාංශ මගින් ගිණුම් ගත කිරීමෙන් පසුව සමාලෝචිත වර්ෂයේ අවසානයට පාලන ගිණුමේ ඉතිරි වී පැවැති උක්ත ශේෂයන් ආදායම් සංකේත අනුව හඳුනා ගැනීමෙන් තොරව 10.04.02.99 අනෙකුත් සේවා ආදායම් සංකේතයට මාරු පත්‍ර මගින් මාරු කිරීම හරහා එකතු කිරීමේ අගය මත බදු මූල්‍ය සේවා, අනෙකුත් සේවා හා නිෂ්පාදන යන ආදායම් සංකේත තුනෙහිම ශුද්ධ ආදායමේ නිරවද්‍යතාව විගණනයේදී තහවුරු නොවීය.
- (iv) 2023 රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 05/2023 චක්‍රලේඛය අනුව රාජ්‍ය ගිණුම් දෙපාර්තමේන්තු වෙබ් පිටුවේ ආකෘතීන්ට අනුව ආදායම් ශීර්ෂ 2003.02.22 කැසිනෝ බලපත්‍ර ගාස්තු වෙනම ආදායම් ශීර්ෂයක් යටතේ දැක්විය යුතු වුවත් සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශණ වල ACA 1 අනුව ආදායම් ශීර්ෂය 2003.02.22 කැසිනෝ බලපත්‍ර ගාස්තු සම්බන්ධව ආදායම් ඇස්තමේන්තු දක්වා තිබුණද ආදායම් රැස්කිරීම් ශූන්‍ය වේ. කෙසේවුවද 2024 මාර්තු 20 දින විගණනයට ලබාදී ඇති සංශෝධිත ආදායම් වර්ගීකරණ වාර්තාවට අනුව කැසිනෝ බලපත්‍ර ගාස්තු සඳහා රු.500,000,000 ක් උපයා ඇති බව දක්වා ඇතත් එම තොරතුරු උක්ත ආදායම් ශීර්ෂය යටතේ මූල්‍ය ප්‍රකාශනවල දක්වා නොතිබිණ.

1.6.2 මූල්‍ය නොවන වත්කම්

- 1.6.2.1 මූල්‍ය නොවන වත්කම් තක්සේරු කිරීම සම්බන්ධයෙන් 2018 දෙසැම්බර් 31 දින කොමිස්ට්‍රොලර් ජනරාල් කාර්යාලය විසින් නිකුත් කර ඇති වත්කම් කළමනාකරණ චක්‍රලේඛ අංක 04/2018 හා ඊට අදාළ මාර්ගෝපදේශය අනුව, සියළු ගොඩනැගිලි තක්සේරු කිරීම අත්‍යවශ්‍ය බව දක්වා ඇතත් දේශීය ආදායම් දෙපාර්තමේන්තුවේ කුරුණෑගල ප්‍රාදේශීය කාර්යාලය පිහිටි ඉඩම, මේ දක්වා තක්සේරු කර ගිණුම්ගත කර නොතිබුණු බැවින් වැය ශීර්ෂ 2105 යටතේ 2023 දෙසැම්බර් 31 දිනට දක්වා ඇති ඉඩම් හා ඉඩම් වැඩි දියුණු කිරීම් වටිනාකම රු. 2,081,300,000 ලෙස දක්වා ඇති අගය, මෙම කුරුණෑගල ප්‍රාදේශීය කාර්යාලය පිහිටි ඉඩමේ 2023 දෙසැම්බර් 31 දින පැවති වෙළඳපොළ අගයෙන් උන ගණනය වී ඇති බව විගණනයට නිරීක්ෂණය කෙරේ.





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

1.6.2.2 තවද, උක්ත මාර්ගෝපදේශය ප්‍රකාරව, කෙරිගෙන යන ඉදිකිරීමක මෙතෙක් දරා ඇති සම්පූර්ණ වියදම කෙරිගෙන යන වැඩ වශයෙන් ගිණුම්ගත කළයුතු බව දක්වා ඇතත්, දේශීය ආදායම් දෙපාර්තමේන්තු ප්‍රධාන කාර්යාලයේ පිහිටි රු.176,000,000 ක මූලික ඇස්තමේන්තුවක් යටතේ ඉදිකෙරෙමින් පැවති, මේ වන විට ඉදිකිරීම් නවතා ඇති වාහන අංගනය වෙනුවෙන් අවස්ථා 22 කදී රු. මිලියන 1,399 ක් රාජ්‍ය ඉංජිනේරු සංස්ථාව වෙත ගෙවා ඇති මුදල කෙරිගෙන යන වැඩ වශයෙන් ගිණුම්ගත වී නොතිබුණි. එහි වර්තමාන තත්ත්වය නිරීක්ෂණය කිරීමේදී ද, එම වාහන අංගනය දැඩි ලෙස දිරාපත් වී හා අබලි වී ඇති බැවින් වර්තමාන තත්ත්වය වටිනාකම ගිණුම් ගත කර ඇති වටිනාකමෙන් වෙනස් වීමට හැකියාවක් ඇති බැවින්, විගණනයේදී එකී වටිනාකම පිළිබඳව සැහීමකට පත් විය නොහැකි විය.

1.6.2.3 2022 දෙසැම්බර් 31 දිනට සිදු කර ඇති භාණ්ඩ සමීක්ෂණය මඟින් විගණන දිනය වූ 2023 මාර්තු 30 දක්වා ලබා දී ඇති වාර්තා අනුව, නියැදියක් සඳහා තෝරාගත් අංශ 43කට අදාළ භාණ්ඩ CIGAS වැඩසටහන තුළට ඇතුළත් කළ යුතු යැයි නිර්දේශ ලබා දී ඇතත්, එම අයිතම සම්බන්ධයෙන් 2023 ජනවාරි 01 දිනට ආරම්භක ශේෂ ගැලපීම් ද, අංශ 23කට අදාළ අයිතම අදාළ අංශය විසින් වෙනත් අංශ වෙතට මාරු කර හෝ බඩු වට්ටෝරු ලේඛනයේ අඩුවෙන් දක්වන බැවින් CIGAS වැඩසටහන තුළින් ඉවත් කිරීමට අදාළ ගැලපීම්ද කළ යුතු බවට නිර්දේශ ලබා දී ඇතත් 2024 අප්‍රේල් 04 දින දක්වා ඒ අනුව කටයුතු කර නොමැති බව විගණනයේදී නිරීක්ෂණය විය. ඒ අනුව මූල්‍ය ප්‍රකාශන තුළ 2023 දෙසැම්බර් 31 දිනට යන්ත්‍ර හා යන්ත්‍ර උපකරණ ලෙස දක්වා ඇති රු. 386,875,226 ක් වූ වත්කම් වල වටිනාකමින් වෙනස් විය යුතු බැවින්, එම වටිනාකම පිළිබඳව විගණනයේදී සැහීමකට පත් විය නොහැක.

1.6.3 විගණනය සඳහා සාක්ෂි නොවීම

1.6.3.1 RAMIS පද්ධතියෙහි ක්‍රියාත්මක වන Appeal හා Objection යන උප මොඩියුල සඳහා ප්‍රවේශ වීමට විගණන කාර්යය මණ්ඩලයට ප්‍රවේශ අවසර ලබා දී නොතිබීම හේතුවෙන් RAMIS පද්ධතියෙහි Report මොඩියුලය මඟින් ජනනය වන Appeal Registration, Time Bar Report, Settled Appeal Report, Objection Registration, Settled Objection Report හා Unsettled Objection Report යන වාර්තාවලට අදාළ යාවත්කාලීන කරන ලද තොරතුරු පද්ධතිය තුළින් ලබා ගැනීමේ අවස්ථාව අහිමි වී තිබුණි.

1.6.3.2 දේශීය ආදායම් දෙපාර්තමේන්තුව විසින් සිංගප්පූරුවේ ආයතනය සමඟ එළඹී ඇති ගිවිසුම්වල වෙනත් තෙවන පාර්ශ්වය සඳහා ගිවිසුම් ලබාදිය නොහැකි බවට කොන්දේසි ඇතුළත් කර ඇති හෙයින් එම ගිවිසුම් විගණකාධිපති වෙත ලබාදී නොමැති බැවින් RAMIS පද්ධතියට අදාළ මුදල් ගෙවීම් අදාළ ගිවිසුම් ප්‍රකාරව සිදුවී ඇතිද යන්න විගණනයේදී තහවුරු කළ නොහැකි වී ඇත.





ජාතික විගණන කාර්යාලය
 රීද්දීය සංකේතයක් ලෙස
 NATIONAL AUDIT OFFICE

2. මූල්‍ය සමාලෝචනය

2.1 අග්‍රිම කළමනාකරණය

දෙපාර්තමේන්තුව 2023 වර්ෂය සඳහා අග්‍රිම සැලැස්ම පිළියෙල කිරීමේදී වර්ෂය තුළ ඉල්ලුම්කිරීමට සැලසුම්කළ අග්‍රිමය රු.15,523,229,700 ක් වූ අතර වර්ෂය තුළ ලැබුණු මුළු අග්‍රිමය රු. 8,104,343,000 ක් වූ අතර එය ඉල්ලුම්කළ අග්‍රිමයෙන් සියයට 48 ක් පමණක් විය. තවද මාසිකව ඉල්ලුම්කළ අග්‍රිමය හා ලැබුණු අග්‍රිමය අතර විචලනය සියයට 17 සිට සියයට 80 දක්වා පරාසයක පැතිර තිබුණි. එලෙසම වර්ෂයේ ලැබූ අග්‍රිමයෙන්ද 2023 ඔක්තෝබර් 01 දින වන විට ලැබී තිබුණු අග්‍රිමය රු. 3,184,709,000 ක් වූ අතර එය වර්ෂයේ ලැබූ අග්‍රිමයෙන් සියයට 39 ක් පමණක් වූ අතර සමස්ත අග්‍රිමයෙන් සියයට 26 ක් වූ රු. 2,113,744,000 ක මුදලක්ම ලැබී තිබුණේ 2023 දෙසැම්බර් මස තුළ විය. ඒ අනුව දෙපාර්තමේන්තුවේ අග්‍රිම කළමනාකරණය සැලසුම් කළ පරිදි සිදු වී ඇති බවක් නිරීක්ෂණය නොවීය.

2.2 ආදායම් කළමනාකරණය

2.2.1 මුදල් රෙගුලාසි සංග්‍රහයේ 128 (2)(ඇ) ඡේදය ප්‍රකාරව දේශීය ආදායම් කොමසාරිස් ජනරාල්වරයා විසින් අර්ධ වාර්ෂික හිඟ බදු වාර්තා පිළිවෙළින් ජූලි 31 හා ඊළඟ මුදල් වර්ෂයේ ජනවාරි 31 දිනට ප්‍රථම විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වේ. ඒ අනුව, 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා 2024 පෙබරවාරි 28 දිනැතිව ඉදිරිපත් කළ Legacy හිඟ බදු ආදායම් පිළිබඳ වාර්තාව හා RAMIS හිඟ බදු ආදායම් පිළිබඳ වාර්තාව මගින් ලබා දුන් තොරතුරු පරීක්ෂාවේ දී නිරීක්ෂණය වූ කරුණු පහත වේ.

2.2.1.1 හිඟ බදු වාර්තා අනුව, RAMIS හා Legacy පරිගණක පද්ධති වලට අදාළව 2023 දෙසැම්බර් 31 දින පැවැති මුළු හිඟ බදු, දඩ හා පොළී ආදායම, අයකිරීම් තාවකාලිකව අත්හිටවූ බදු, දඩ හා පොළී සහ අයකළ හැකි බදු, දඩ හා පොළී පිළිබඳ විස්තර පහත පරිදි වේ.

පද්ධතිය	මුළු හිඟ බදු, දඩ හා පොළී රු.	අය කිරීම් තාවකාලිකව අත්හිටවීම් රු.	අය කළ හැකි ආදායම් රු.	මුළු හිඟ ආදායමේ ප්‍රතිශතයක් ලෙස (%)	
					අය කිරීම් තාවකාලිකව අත්හිටවීම්
					අය කළ හැකි ආදායම
RAMIS	856,852,673,726	718,383,567,358	138,469,106,368	83.8	16.2
Legacy	209,936,351,219	159,645,625,333	50,290,725,886	76.0	24.0
එකතුව	<u>1,066,789,024,945</u>	<u>878,029,192,691</u>	<u>188,759,832,254</u>	<u>82.3</u>	<u>17.7</u>





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

දෙපාර්තමේන්තුව විසින් එක් රැස් කර ගත යුතු සමස්ත භිභ බදු, දඩ හා පොළී ආදායමෙන් අයකර ගැනීමට පවතින හැකියාව මත අය කළ හැකි හා අය කිරීම් තාවකාලිකව අත් හිටවූ ලෙස වර්ග කර තිබුණු අතර ඒ අනුව, සමස්ත භිභ බදු, දඩ හා පොළී ආදායමෙන් සියයට 82 කට වැඩි වටිනාකමක් තාවකාලිකව අත් හිටවූ බදු, දඩ හා පොළී ලෙස හඳුනා ගෙන තිබුණි.

- (i) ඒ අනුව, RAMIS පරිගණක පද්ධතියට අදාළව, 2023 දෙසැම්බර් 31 දිනට සමස්ත භිභ බදු, දඩ හා පොළී වටිනාකම වන රු. 856,852,673,726 න් සියයට 84 ක් එනම්, රු. 718,383,567,358 ක් අය කිරීම් තාවකාලිකව අත්හිටු වූ බදු, දඩ හා පොළී ලෙසත්, රු. 138,469,106,368 ක් එනම් සියයට 16 ක් අය කර ගත හැකි භිභ බදු හා දඩ ලෙසත් හඳුනා ගෙන තිබුණි.
- (ii) තවද, Legacy පරිගණක පද්ධතියට අනුව, 2023 දෙසැම්බර් 31 දිනට සමස්ත භිභ බදු, දඩ හා පොළී වටිනාකම වන රු. 209,936,351,219 න් රු. 159,645,625,333 ක් එනම්, සියයට 76 ක් අය කිරීම් තාවකාලිකව අත්හිටු වූ බදු, දඩ හා පොළී ලෙස හඳුනා ගෙන තිබුණි.

ඒ අනුව, සමස්ත භිභ බදු, දඩ හා පොළී ආදායමෙන් සැලකිය යුතු ඉහළ වටිනාකමක් තාවකාලිකව අත් හිට වූ බදු, දඩ හා පොළී ලෙස පවතින බව විගණනයේදී නිරීක්ෂණය විය.

- 2.2.2 2014 අංක 14 පනතින් සංශෝධිත 2010 අංක 16 දරන පැහැර හරින ලද බදු අය කර ගැනීමේ (විශේෂ විධිවිධාන) පනත යටතේ 2009 දෙසැම්බර් 31 දිනට ගෙවීම් පැහැර හරින ලද බදු අය කර ගැනීම සඳහා නියෝජ්‍ය කොමසාරිස් ජනරාල් වරයෙකු යටතේ දෙපාර්තමේන්තුව තුළ වෙනම අංශයක් (DTRU) ස්ථාපිත කර අදාළ භිභ බදු අය කර ගැනීමට අදාළ විශේෂ විධිවිධාන පනවා තිබුණි. එම අංශයට 2015 දෙසැම්බර් 31 දින රු. 48,812,991,690ක් භිභ බදු හා දඩ ලෙස මාරු කර ඇති අතර 2023 දෙසැම්බර් 31 දින වන විට රු. 22,072,303,229ක් දක්වා එනම්, රු. 26,740,688,461ක භිභ බදු හා දඩ මුදල් පමණක් නිරවුල් කර තිබුණි.

නමුත්, ඉදිරිපත් කර ඇති තොරතුරු අනුව 2019, 2020, 2021, 2022 හා 2023 වර්ෂවල මෙම අංශයේ භිභ බදු අඩුවීම මුදලින් හා වෙනත් ආකාරයන් පිළිබඳ සාරාංශයක් පහත පරිදි විය. ඒ අනුව පහත දක්වා ඇති භිභ බදු අයකිරීම් තුළ සත්‍ය වශයෙන්ම මුදලින් අය වූ ප්‍රමාණය සියයට 18 ක් වූ අතර නිවැරදි කිරීම් හා මුදල් පනත යටතේ කපා හැරීම් සියයට 82 ක් බව නිරීක්ෂණය විය.





ජාතික විගණන කාර්යාලය
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වර්ෂය	මුදලින් (රු.)	නිවැරදි කිරීම්, නිරවුල් හා ගැලපීම් සිදුකළ ප්‍රමාණය (රු.)	මුදල් පනත යටතේ කපා හැරීම් (රු.)
2019	1,026,330,364	1,089,542,165	-
2020	1,275,035,679	661,186,332	-
2021	80,013,481	1,381,921,734	576,482,746
2022	201,769,368	892,111,204	3,078,470,847
2023	668,169,342	5,791,720,155	1,703,179,440
	3,251,318,234	9,816,481,590	5,358,133,033
	18%	53%	29%

2.2.3 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා ආදායම් ප්‍රකාශය අනුව ආර්ථික සේවා ගාස්තු, ජාතික ආරක්ෂණ බදු සේවා, පිරිවැටුම් බදු, ණය ආපසු ගෙවීමේ බද්ද හා ස්වේච්ඡාවෙන් හෙළිදරව් කිරීම මත බදු වලට අදාළ ආදායම් රැස් කිරීම් හා හිඟ ආදායම් පිළිබඳ ප්‍රකාශය අනුව අය කරන ලද හිඟ ආදායම් සමාන විය යුතු වුවත්, ඒවා අතර රු. 2,454,770, 780 ක වෙනසක් නිරීක්ෂණය විය.

2.2.4 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා හිඟ ආදායම් පිළිබඳ ප්‍රකාශය අනුව කිසිදු අයකර ගැනීමක් නොමැතිව 10.02.07.00 මුද්දර බදු ආදායම් ශීර්ෂය යටතේ රු. 14,599,086 ක් හා 10.02.08.00 හර බදු ආදායම් ශීර්ෂය යටතේ රු. 2,215,581,368 ක ශේෂයක් ද 2019 වර්ෂයේ සිට පවතින බව නිරීක්ෂණය විය.

2.2.5 තවද 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා හිඟ ආදායම් පිළිබඳ ප්‍රකාශය අනුව 2023 දෙසැම්බර් 31 දිනට ණය ආපසු ගෙවීමේ බද්ද රු. 1,692,235,124 හා පොලී ආදායමේ හිඟ බදු ශේෂයන් වූ රු. 6,016,947,091, ඉකුත් වර්ෂයට සාපේක්ෂව වැඩි වී ඇති අතර වර්ෂය තුළ කිසිදු අයකර ගැනීමක්ද සිදු වී නොමැති අතර ඉන් පොලී ආදායම් ශීර්ෂය යටතේ පෙර වර්ෂයේදී ද කිසිදු අයකර ගැනීමක් නොමැති අතර විශාල ප්‍රමාණයක (37% ක් පමණ) හිඟ බදු කපා හැරීමක් 2022 වර්ෂයේ සිදු කර ඇති බවද නිරීක්ෂණය විය.

2.2.6 තවද, 2022 දෙසැම්බර් 31 දිනට අර්ධ වාර්ෂික හිඟ බදු වාර්තාව පිළිබඳව වැඩිදුර සිදු කළ පරීක්ෂා කිරීමේදී පහත කරුණු නිරීක්ෂණය විය.





ජාතික විගණන කාර්යාලය
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- 2.2.6.1 2020/21 සහ 2021/22 තක්සේරු වර්ෂයන්ට අදාළව විශාල බදු ගෙවන්නන්ගේ අංශයේ, බදු ගෙවන්නන් 09 දෙනෙකුගේ කේවල ශේෂයන්ගේ එකතුව රු. 418,334,670 ක් 2022 දෙසැම්බර් 31 දිනට භිභ බදු වාර්තාවේ ඇතුළත් කර නොතිබුණි.
- 2.2.6.2 මහා පරිමාණ භිභ බදු එකතුකිරීමේ අංශයේ කේවල ශේෂ වටිනාකම රු. 100,000,000 ට වැඩි බදු ගෙවන්නන් 42 ක් සම්බන්ධයෙන් RAMIS පද්ධතිය ඇසුරින් සිදු කළ විස්තරාත්මක පරීක්ෂාවේදී බදු ගෙවන්නන් 05 දෙනෙකුට අදාළව රු. 1,993,973,310 ක් වටිනා භිභ බදු ශේෂ RAMIS පද්ධතිය තුළ උන හේතය වී තිබීම හේතුවෙන් දේශීය ආදායම් දෙපාර්තමේන්තුව විසින් පිළියල කරන ලද භිභ බදු වාර්තාවේ නිරවද්‍යතාව විගණනයට තහවුරු නොවුණි.
- 2.2.7 RAMIS පද්ධතියේ 2022 දෙසැම්බර් 31 දිනට භිභ බදු වාර්තාවේ ශේෂයන්හි නිරවද්‍යතාව බදු ශේෂ තහවුරු කිරීම් ඇසුරින් පරීක්ෂාව කිරීම සඳහා දෙපාර්තමේන්තුව විසින් මුදල් රෙගුලාසි 128(2) ප්‍රකාරව විගණනය වෙත ලබා දුන් උක්ත 2022 දෙසැම්බර් 31 දිනට RAMIS අර්ධ වාර්ෂික භිභ බදු වාර්තා හා විවිධ අවස්ථාවලදී විගණනයේ අවශ්‍යතාව පරිදි එක් එක් TIN අංක සඳහා වෙන වෙනම ඉදිරිපත්කළ ශේෂ සනාථන ලිපි මගින් තහවුරුකර තිබූ ශේෂ අතර වැඩි දුර පරීක්ෂා කිරීමේදී නිරීක්ෂණය කරුණු පහත පරිදි වේ .
- 2.2.7.1 TIN අංක 40900xxxx ට අදාළව 2022 දෙසැම්බර් 31 දිනට ශේෂ සනාථ මගින් තහවුරුකර තිබුණ සංස්ථාපිත ආදායම් බදු (CIT) සඳහා වූ 1617 බදු කාලවර්ෂයේද සඳහා බදු දක්ෂිණය රු.2,170,065,903 ක් වූ අතර භිභ බදු වාර්තාව අනුව එම ශේෂය රු.6,710,205,488 ක් වූයෙන් රු.4,540,139,585 ක වෙනසක් නිරීක්ෂණය විය.තවද ශේෂ සනාථන ලිපිය මගින් තහවුරු නොකළ බදු කාලවර්ෂයේ 1617 ට අදාළ පිළිවෙලින් රු.740,295 ක් හා රු.404,363 ක දළ බදු වටිනාකමක් හා දක්ෂිණ වටිනාකමක් සහිත උපයන වීට ගෙවීමේ බද්දක්ද (PAYE) , 1630 බදු කාලවර්ෂයට අදාළ රු.91,394,481ක ජාතිය ගොඩනැගීමේ බද්දක්ද (NBT) භිභ බදු වාර්තාවේ ඇතුළත්ව තිබුණි.
- 2.2.7.2 TIN අංක 13401xxxx අදාළව උක්ත වාර්තාවන් අනුව 1617 කාලපරිච්ඡේදය සඳහා ගෙවියයුතු දළ ආදායම් බදු හා දක්ෂිණ ශේෂයන් අතර පිළිවෙලින් රු. 30,000,000 ක් හා 16,903,470 ක වෙනසක් පැවති අතර ශේෂ සනාථන ලිපිය මගින් තහවුරු නොකළ, බදු කාලවර්ෂයේ 1819 ට අදාළව පිළිවෙලින් රු.178,256,025ක ගෙවිය යුතු ආදායම් බදු (CIT) වටිනාකමක් භිභ බදු වාර්තාවේ පැවතුණි.
- 2.2.7.3 TIN අංක 11400xxxx අදාළව භිභ බදු ලේඛනය තුළ ශේෂ සනාථන ලිපියේ සඳහන් නොවූ අදායම් බදු සඳහා තක්සේරු වර්ෂ 1516, 1819, එකතු කළ අගය මත බදු කාර්තුව 1830 සහ උපයන වීට ගෙවීම බදු කාලවර්ෂයේ 1617 අයත් මුළු එකතු වටිනාකම රු.254,583,090 ක තාවකාලිකව අත්හිටුවා ඇති බදු ශේෂ ලෙස ඇතුළත්ව තිබුණි.





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

2.2.7.4 එලෙසම TIN අංක 10463xxxx ට අදාළව බදු කාලච්ඡේද 1516 සඳහා ශේෂ සනාථන ලිපියේ පිළිවෙලින් රු.15,200,024ක් හා රු.313,193ක තාවකාලිකව අත්හිටුවා ඇති සමාගම් ආදායම් බද්දක් (CIT) හා දණ්ඩනයක් ඇතුළත්ව තිබූ නමුත් හිඟ බදු ලේඛනය තුළ එම ශේෂ ඇතුළත්ව නොතිබුණි. එලෙසම ශේෂ සනාථන ලිපියේ බදු කාලච්ඡේද 1617 සඳහා අයකළ හැකි සමාගම් ආදායම් බද්ද ලෙස රු.1,259,818 ක් සඳහන්ව තිබුණද, හිඟ බදු ලේඛනයේ එම බදු මුදල රු. 1,953,319 ක් වූයෙන් රු.693,501 ක වෙනසක් ද බදු කාලච්ඡේද 1718 සඳහා හිඟ බදු වටිනාකම අතර රු.372,858 ක වෙනසක් ද නිරීක්ෂණය විය.

2.2.7.5 තවද TIN අංක 11462xxxx අදාළව 1910 බදු කාලච්ඡේදය සඳහා එකතුකළ අගය මත බදු (VAT) ලෙස ගෙවියයුතු දණ්ඩන මුදල ලෙස රු.118,816,137ක මුදලක් සඳහන්ව තිබුණද, හිඟ බදු වාර්තාව අනුව එම දණ්ඩන මුදල රු.118,420,083 ක් වූයෙන් රු.396,054 ක වෙනසක් ද 1920 බදු කාලච්ඡේදය සඳහාද VAT බදු සඳහා ගෙවිය යුතු දණ්ඩන මුදල්වලට අදාළව උක්ත වාර්තා අතර රු.19,481,789 ක වෙනසක්ද නිරීක්ෂණය විය.

2.2.7.6 එම ආයතනයට අදාළවම 1516,1718 හා 1,819 කාලච්ඡේද සඳහා එකතුව රු.1,518,791 ක් වූ දල හිඟ බදු ශේෂය රු.779,427 ක් ද, රු.583,479 ක ගෙවිය යුතු දණ්ඩන වටිනාකමක් හා රු.155,885ක හිඟ පොළී වටිනාකමක්ද සහිතව අයවියයුතු සමාගම් ආදායම් බද්දක් ලෙස හිඟ බදු ලේඛනයේ දක්වා තිබුණද, ශේෂ සනාථන ලිපියේ ඒ පිළිබඳ සඳහන්වී නොතිබුණි.

2.2.7.7 TIN අංක 17408xxxx ට අදාළව බදු කාලච්ඡේද 1610 හා 1720 ට අයත් රු. 1,917,934 හා රු.40,968 ක NBT දණ්ඩණ හා VAT හිඟ බදුවලට අදාළව කාලච්ඡේද 04 කට අයත් රු.3,739,915ක ශේෂයන් හිඟ බදු ලේඛනයේ සඳහන් වුවද එම අගය ශේෂ සනාථන ලිපියේ සඳහන්ව නොතිබුණි.

උක්ත නිරීක්ෂණ අනුව දෙපාර්තමේන්තුව විසින් මුදල් රෙගුලාසි 128(2) ප්‍රකාරව විගණනය වෙත 2023 පෙබරවාරි 28 දින ඉදිරිපත්කළ RAMIS හිඟ බදු ලේඛනය හා විවිධ අවස්ථාවලදී විගණනයේ අවශ්‍යතාව පරිදි එක් එක් TIN අංක සඳහා වෙන වෙනම ඉදිරිපත්කළ ශේෂ සනාථන ලිපි මගින් තහවුරුකර තිබූ ශේෂ අතර පැහැදිලි වෙනස්කම් නිරීක්ෂණය වීමෙන් RAMIS හිඟ බදු ලේඛනය අනුව අයවියයුතු සමස්ත හිඟ බදු ශේෂය ලෙස ඉදිරිපත් කරනලද ශේෂයෙහි නිවැරදිභාවය පිළිබඳ විගණනයේදී සැඟිමකට පත්විය නොහැකි විය.

2.2.8 දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2023 වර්ෂය සඳහා පිළියෙල කළ ආදායම් ඇස්තමේන්තුව හා ප්‍රතිශෝධිත ආදායම් ඇස්තමේන්තුව පරීක්ෂාවෙන් අනාවරණය වූ කරුණු පහත පරිදි වේ.

2.2.8.1 2023 දෙසැම්බර් 31 දිනෙන් අවසන් මූල්‍ය ප්‍රකාශන තුළ දක්වා ඇති පරිදි, 2023 වර්ෂයට අදාළව මූලික ආදායම් ඇස්තමේන්තුව රු.2,090,013,000,000 ක් වූ අතර 2023 දෙසැම්බර් 31 දිනට සත්‍ය වශයෙන් ඉපයූ ආදායම රු.1,832,274,445,785 ක් වූයෙන් එම අගය සහ මූලික ආදායම්





ඇස්තමේන්තුවෙහි ප්‍රතිශතයක් ලෙස සියයට 12 ක අඩුවීමක් විය. කෙසේ වෙතත් එම මූලික ආදායම් ඇස්තමේන්තුව 2023 දෙසැම්බර් 18 දින නිකුත් කර තිබූ ප්‍රතිශෝධිත ඇස්තමේන්තුව අනුව රු.328,029,000,000 කින් අඩුකර එය රු.1,761,984,000,000 ක් ලෙස වර්ෂය අවසන් වීමට දින 13 ක් තිබියදී ප්‍රතිශෝධනය කර තිබුණි. එම විචලනය මූලික ආදායම් ඇස්තමේන්තුවෙහි ප්‍රතිශතයක් ලෙස සියයට 15.7 කින් අඩු අගයක් ගෙන තිබුණි. මෙසේ රාජ්‍ය ආදායම ඇස්තමේන්තු කිරීම සියයට 15.7 ක අගයකින් වෙනස්කර තිබීම රටේ රාජ්‍ය ආදායමින් සියයට 50කට වැඩි ප්‍රමාණයක් එකතු කරන දේශීය ආදායම් දෙපාර්තමේන්තුව බදු එකතු කිරීම සඳහා යොදා ඇති උපාය මාර්ග ප්‍රශස්ත මට්ටමින් ක්‍රියාත්මක නොවීමක් බවට නිරීක්ෂණය කෙරේ.

2.2.8.2 තවද දේශීය ආදායම් දෙපාර්තමේන්තුව වෙනුවෙන් කාර්ය සාධනය මැනීම සඳහා යොදාගන්නා ප්‍රධාන මිනුම් ඒකකයක් වන ආදායම් ඉලක්ක ළඟා කර ගැනීමේ කාර්ය සාධන මිනුම, මෙසේ වර්ෂ අවසාන වීමට දින 13 ක් තිබියදී ආදායම් ඇස්තමේන්තුව සියයට 15.7 කින් අඩු කිරීම හා එසේ අඩුකරන ලද ප්‍රතිශෝධිත ආදායම් ඇස්තමේන්තුව හා 2023 දෙසැම්බර් 31 දිනට ඇති තත්‍ය ආදායම සමඟ සසඳා ආදායම් ඉලක්ක සපුරා ගැනීම සියයට 100 ඉක්මවා ළඟා කර ගෙන ඇති බව දක්වා තිබීම මගින් මෙම ඇස්තමේන්තු සකස් කිරීම සඳහා තොරතුරු ලබාදීමේ සිට ඇස්තමේන්තුගත ඉලක්ක ළඟා කර ගැනීම දක්වා පිහිටුවා ඇති ක්‍රමවේදයන් පිළිබඳව විගණනයේදී සැඟිමකට පත්විය නොහැකි බව නිරීක්ෂණය කෙරේ.

2.2.8.3 දේශීය ආදායම් දෙපාර්තමේන්තුව 2023 වර්ෂය සඳහා ආදායම් සංශෝධනය කිරීමේදී ආදායම් සංකේතාංක 12ක් සඳහා මූලික ආදායම් ඇස්තමේන්තුවට වඩා එකතුව රු.441,029,000,000 කින් සංඛ්‍යාත්මකව අඩු අගයක් ගෙන තිබූ අතර මෙම පසුබෑම මූලික ආදායම් ඇස්තමේන්තුවේ ප්‍රතිශතයක් ලෙස සියයට 14 සිට සියයට 100 දක්වා පරාසයක පැතිර තිබුණි.

2.2.8.4 2023 වර්ෂයේ මූලික ආදායම් ඇස්තමේන්තුව මගින් රැස්කර ගැනීමට අපේක්ෂා කර තිබූ ආදායම් සංකේතාංක 03 ක ආදායම ප්‍රතිශෝධිත ආදායම් ඇස්තමේන්තුව මගින් රු.300,000,000,000 දක්වා ඉහළ නංවා තිබූ අතර එය මූලික ආදායමෙහි ප්‍රතිශතයක් ලෙස සියයට 58 අගයක් ගෙන තිබූ අතර එය සියයට 17 සිට සියයට 144 දක්වා තරම් විශාල පරාසයක පැතිර පැවතුණි. මෙයින් අත්තිකාරම් පුද්ගල බදු අයකිරීමේ ප්‍රතිශත 2023 වර්ෂයේ අප්‍රේල් මස සිට ඒකාකාරී ලෙස පැවතුනත් එම බදු සංශෝධනය සඳහා ලබාදී තිබූ මූලික ඇස්තමේන්තුව සියයට 50 කින් එනම් රු.50,000,000,000 කින් වැඩිකර 2023 දෙසැම්බර් 18 දින ප්‍රතිශෝධනය කිරීමේ පදනම විගණනයට ගැටළු සහගත විය.

2.2.8.5 මූලික ආදායම් ඇස්තමේන්තුව තුළ අපේක්ෂිත ඍජු බදු ආදායම සියයට 44ක් හා වක්‍ර බදු ආදායම සියයට 56 ක්ද, සංශෝධිත ඇස්තමේන්තුව මගින් එම අගයන් පිළිවෙලින් සියයට 49 ක් හා සියයට 51 ක් ද සත්‍ය ආදායම් රැස්කිරීම අනුව එම අගයයන් සියයට 50:50 වී තිබුණු අතර රාජ්‍ය





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

බදු කරණය වඩා සාධාරණ හා යුක්ති සහගත වීමට නම් වක්‍ර බදු ආදායම පහළ ගොස් සෘජු බදු ආදායම මගින් අය කරනු ලබන ආදායම් ප්‍රතිශතය රාජ්‍ය ආදායමේ ප්‍රතිශතයක් ලෙස තවදුරටත් ඉහළ යා යුතුව පැවතුණි. ඒ අනුව රජයේ මුළු ආදායම කෙරෙහි බලපාන සෘජු හා වක්‍ර බදු වල සංයුතිය වඩා යෝග්‍ය මිශ්‍රණයක් ලෙස 60:40 මට්ටමට ලගාකර ගැනීම කෙරෙහි ශ්‍රී ලංකාවේ ප්‍රතිපත්ති සම්පාදනයෙන් ඉලක්ක කෙරෙන අතර රජයේ ආදායම් බදු රැස්කරන්නා ලෙස දේශීය ආදායම් දෙපාර්තමේන්තුව එම බදු මිශ්‍රණ කරා ලගා වීමට තවදුරටත් ක්‍රියාකල යුතුව පැවතුණි.

2.2.8.6 මූල්‍ය ප්‍රකාශනවල ඇස්තමේන්තුන් හා තත්‍ය ආදායම් අතර විචලනයන් සඳහා අදාළ හේතු දැක්වීමේදී 2023 සංශෝධිත ඇස්තමේන්තුව මුදල් අමාත්‍යාංශයේ රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව විසින් සකස්කර 2023 දෙසැම්බර් 18 දින නිකුත්කර ඇති බව පමණක් සඳහන්කර තිබූ අතර විචලනයන්ට මුදල් රෙගුලාසි 85 ප්‍රකාරව මූල්‍ය ප්‍රකාශනවල වෙනසට අදාළ හේතුන් හෝ ආදායම සංශෝධනය කිරීමේ පදනම හෝ දක්වා නොතිබුණි. වසර අගදී මූලික ආදායම් ඇස්තමේන්තු සංශෝධනය කිරීම සිදුකරමින් පවතින බැවින් පසුගිය වසර කිහිපය පුරාවටම ආදායම් ඉලක්ක ලගාකර ගත් බවට විදහා දැක්වීමට මෙම සංශෝධිත ආදායම් ඇස්තමේන්තු ක්‍රමවේදය භාවිත කිරීම මගින් සිදුකර තිබුණු බව තවදුරටත් නිරීක්ෂණය කෙරේ.

2.3 වියදම් කළමනාකරණය

2.3.1 ප්‍රතිපාදන උනු උපයෝජනය

2023 ජනවාරි 27 දිනැති, රාජ්‍ය අයවැය වක්‍රලේඛ අංක 1/2023 හි, වෙන්කල ප්‍රතිපාදන වලින් සියයට 6 ක් කපා හැරිය යුතු ලෙස දක්වා තිබුණද, වක්‍රලේඛයට පටහැනිව වැය විෂයයන් 5 කට අදාළව පුනරාවර්ථන වියදම් සඳහා මු.රෙ.66 යටතේද ප්‍රතිපාදන සලසාගෙන වියදම් දරා තිබුණු අතර, එසේ ප්‍රතිපාදන වෙන්කර ගත් වැය විෂයයන් 3 ක් සඳහා ඉතිරිවීම් සියයට 9 ත් 25 ත් අතර ප්‍රමාණයක් වූ අතර, එම වෙන්කල ප්‍රතිපාදනද, නිවැරදිව උපයෝජනය නොකිරීමෙන් අතිරේක ප්‍රතිපාදන සලසා ගැනීම සඳහා ඇති ව්‍යවස්ථාපිත පහසුකම් නිවැරදිව භාවිතා කර නොමැති බව, විගණනයේදී නිරීක්ෂණය විය.

2.4 බැරකම් හා බැඳීම්වලට එළඹීම

2023 දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශනවල බැඳීම් හා බැරකම් පිළිබඳ ප්‍රකාශනයේ දක්වා ඇති ශේෂයේ නිවැරදිතාවය පහත කරුණු හේතුවෙන් විගණනයේ දී තහවුරු නොවිය.

2.4.1 2023 වර්ෂයේ මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් නව CIGAS වෙබ් යෙදුම මගින් ද ජනනය කරන ලද සමුච්චිත බැඳීම් හා බැරකම් වාර්තාව අනුව 2023 දෙසැම්බර් 31 දිනට බැරකම් ප්‍රමාණය රු. 78,924,272 ක් වූ අතර වැරදි ලෙස හඳුනාගත් ශේෂ ඇතුළත් වීමෙන් දල වශයෙන් රු. 525,784 කින් එම බැරකම් ශේෂයෙහි වටිනාකම වැඩියෙන් ද, 2023 දෙසැම්බර් 31 දිනට බැරකම් ශේෂයේ





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
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ඇතුළත් නොවුණු බැරකම් ශේෂය රු. 407,277 කින් අඩුවෙන් ද දක්වා ඇති බව විගණනයට නිරීක්ෂණය විය. මේ හේතුවෙන් සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශනවල දක්වා ඇති බැරකම් වාර්තාව ශුද්ධ වශයෙන් රු. 118,507 කින් වැඩියෙන් දක්වා ඇති බව නිරීක්ෂණය විය.

2.4.2 එසේම 2023 දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශන අනුව බැඳීම් හා බැරකම් පිළිබඳ ප්‍රකාශනයේ සඳහන් ශේෂයෙන් 2024 පෙබරවාරි 28 වන දින වන විටත් නොපියවූ බැඳීම් හා බැරකම් ප්‍රමාණය රු. 17,688,924 ක් විය. එය 2023 දෙසැම්බර් 31 දින වන විට දෙපාර්තමේන්තුවේ නොපියවූ බැරකම් ප්‍රමාණය ලෙස සඳහන් කර ඇති මුළු බැඳීම් හා බැරකම් ප්‍රමාණයෙන් සියයට 22 ක ප්‍රතිශතයක් බව නිරීක්ෂණය විය.

2.4.3 දෙපාර්තමේන්තුව විසින් මූල්‍ය ප්‍රකාශනයන්හි බැඳීම් හා බැරකම් පිළිබඳ ප්‍රකාශය පිළියෙල කිරීමේ දී 2017 අප්‍රේල් 27 දිනැති අංක 255/2017 දරන රාජ්‍ය ගිණුම් වක්‍රලේඛය අනුව මු.රෙ. 94 (2) සහ (3) ප්‍රකාර ව බැරකම්වලට එළඹෙන ලද බැඳීම් ප්‍රකාශනය පිළියෙල කර ඇති අතර 2023 දෙසැම්බර් 31 දිනට බැඳීම් වටිනාකම රු. 230,581,411 ක් විය. ඒ තුළ ඇතුළත් මු.රෙ. 94 (3) අනුව මුළු පිරිවැය ඇස්තමේන්තුව ඉක්මවා රු. 3,306,705 ක් වූ කාලච්ඡේදයට අදාළ බැඳීම් සඳහා එලඹ ඇති බව විගණනයට නිරීක්ෂණය විය.

2.5 ගණන්දීමේ නිලධාරී විසින් සිදු කළ යුතු සහතිකවීම්

විගණකාධිපතිවරයාට අවශ්‍ය වන පරිදි නිශ්චිත කාලසීමාවන් තුළ සියළුම විගණන විමසුම්වලට පිළිතුරු සැපයීම සිදු වන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී හා ගණන්දීමේ නිලධාරී විසින් සහතික විය යුතු වුවත්, වාර්තාවේ 3.5 ඡේදය ප්‍රකාරව විගණන විමසුම්වලට නියමිත කාලය තුළ පිළිතුරු ලබා දී නොතිබුණි.





ජාතික විගණන කාර්යාලය
ජාතික විගණන කාර්යාලය
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2.6 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

	නීතිරීති රෙගුලාසි වලට යොමුව	අනුකූල නොවීම
2.6.1	ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආයතන සංග්‍රහය	
2.6.1.1	XXIV පරිච්ඡේදයේ 4.4 වගන්තිය	ලබා ගත් ණය සම්පූර්ණයෙන් අය කර ගැනීමට පෙර නිලධාරියකු මිය ගියහොත්, ඔහුගෙන් රජයට අය විය යුතුව තිබෙන සියළුම මුදල්, ඔහුගේ උරුමක්කාරයින්ට ගෙවීමට නියමිත ඕනෑම මුදලකින් අඩු කර ගන්නා ලෙස විශ්‍රාම වැටුප් අධ්‍යක්ෂ ජනරාල්ගෙන් වහාම ඉල්ලා සිටිය යුතු වුවත් 2023 දෙසැම්බර් 31 දිනට මිය ගිය නිලධාරීන් තුන්දෙනෙකු වෙතින් අය කර ගත යුතු එහෙත් මෙතෙක් අයකරගැනීමට නොහැකි වී ඇති ණය ශේෂයන්හි මුළු එකතු වටිනාකම රු. 476,795 ක් විය.
2.6.1.2	XXIV පරිච්ඡේදයේ 4.2.2, 4.2.4, 4.2.5, 4.5, 4.6 සහ 6.3 වගන්ති	විශ්‍රාම ගිය නිලධාරීන්ගේ ණය ශේෂ කඩිනමින් නිරවුල් කළ යුතු වුවත්, නිලධාරීන් 3 දෙනෙකුගෙන් අය විය යුතු රු. 267,960 ක ණය ශේෂයක් 2023 දෙසැම්බර් 31 දිනට නිරවුල් නොවී පැවතුණි.
2.6.1.3	XXIV පරිච්ඡේදයේ 4.5 සහ 4.6 වගන්ති	2023 දෙසැම්බර් 31 දිනට තනතුර හැර ගිය නිලධාරීන් 13 දෙනෙකුගේ රු. 1,953,258 ක් අය නොවී පැවතුණි.
2.6.2	ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය	
2.6.2.1	මුදල් රෙගුලාසි 1646	දෙපාර්තමේන්තුවේ වාහන වලට අදාළව විගණකාධිපති වෙත එවිය යුතු ගමන් පිළිබඳ මාසික සාරාංශයේ මුල් පිටපත සමග දෛනික ධාවන සටහන් පත් නියමිත දිනට විගණනයට ලබා දී නොතිබුණි.





ජාතික විගණන කාර්යාලය
 ദേശීය கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

2.7 තැන්පතු

2.7.1 දේශීය ආදායම් දෙපාර්තමේන්තුවේ සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශනවල ඇතුළත් පොදු තැන්පත් ගිණුම් 5 ක වර්ෂ අවසන් ශේෂ එකතුව රු. 692,851,537 ක් වූ අතර ගිණුම් අංක 6000-0-0-14-0-3-0 තැන්පත් ගිණුමේ ලැබීම් වටිනාකම රු. 471,503,991 කින් ද, ගෙවීම් වටිනාකම රු. 5,059 කින් ද අඩුවෙන් ගිණුම් ගත වී තිබුණි. කෙසේ වෙතත් මෙහි ශුද්ධ වටිනාකම වූ රු. 471,498,932 අග්‍රිම ගැලපුම් ප්‍රකාශනය තුළින් ගලපා මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් කර තිබුණි.

2.7.2 දෙපාර්තමේන්තු ප්‍රසම්පාදන සහ වත්කම් කළමනාකරණ අංශය විසින් අංක IR/PAM/CC/40/01 යටතේ 2023 පෙබරවාරි 28 වන දින ප්‍රධාන ගණකාධිකාරී වෙත යොමු කරන ලද පිළිතුරු ලිපියට අනුව වසර 02 ඉක්මවන ලද රැකවුම් මුදල් අතරින් රජයේ ආදායමට බැර කිරීමට කටයුතු කළ හැකි එකතු වටිනාකම වූ රු. 263,568 ශේෂයන් ඇතත්, 2024 පෙබරවාරි මස 28 දින තෙක් එම ශේෂයන් ගෙවා අවසන් කිරීමට කටයුතු කර නොමැති බව නිරීක්ෂණය විය.

3 මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

3.1.1 ව්‍යාපෘති ඉටුකිරීමේ ප්‍රමාදයන්

3.1.1.1 දේශීය ආදායම් දෙපාර්තමේන්තුවේ RAMIS පද්ධතියේ කාර්යය සාධනය පරීක්ෂාව

දේශීය ආදායම් දෙපාර්තමේන්තුවේ කාර්යක්ෂමතාවය ඉහළ නැංවීමේ අරමුණ පෙරදැරිව, ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතිය (RAMIS) හඳුන්වා දීමට දෙපාර්තමේන්තුව විසින් කටයුතු කර තිබුණු අතර ඒ සඳහා 2014 වර්ෂයේ සිට 2023 දෙසැම්බර් 31 දක්වා රු. 14,429,237,244 ක මුළු පිරිවැයක් දරා තිබුණි. RAMIS 1.0 සඳහා 2014 මැයි 27 දින සිංගප්පූරු ඩොලර් 35,006,646 කට (පැවති විදේශ විනිමය මිල අනුව රු. බිලියන 04 ක මුදලකට) සිංගප්පූරුවේ ආයතනයක් (NSC) සමඟ ගිවිසුම් ගත වී තිබූ අතර එම පද්ධතියේ වැඩ කටයුතු නිම කර තිබූ මොඩියුල 2016 ජනවාරි 01 සිට ක්‍රියාත්මක කර තිබුණි. මේ සම්බන්ධව 2023 වර්ෂයේ RAMIS පද්ධතියේ කාර්යසාධනය පිළිබඳ පරීක්ෂාවේදී නිරීක්ෂණය වූ කරුණු පහත පරිදි විය.

- (i) දෙපාර්තමේන්තුව විසින් 2016 ජනවාරි මස සිට 2020 ඔක්තෝබර් දක්වා වර්ෂ 04 ක පද්ධති නඩත්තු සේවා කටයුතු සඳහා සිංගප්පූරු ඩොලර් 5,880,313 (රු. 725,882,619) පිරිවැයක් ද නැවත 2021 ජනවාරි 31 දක්වා මාස 03 කින් කොන්ත්‍රාත් ගිවිසුම දීර්ඝ කිරීම වෙනුවෙන් සිංගප්පූරු ඩොලර් 309,824 ක් (රු. 46,826,053) දරා තිබුණු අතර 2021 පෙබරවාරි 01 දින සිට 2024 ජනවාරි 31 දක්වා වසර 03 කට සිංගප්පූරු ඩොලර් 21,053,371 කට (රු. බි. 3.1 ක් පමණ) නඩත්තු සේවා කොන්ත්‍රාත්තුව සිංගප්පූරු සහයෝගිතා





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

ආයතනයේ උප කොන්ත්‍රාත් කරුවකු වෙත ලබා දී තිබුණි. 2024 ජනවාරි වන විටත් පද්ධතිය භාර ගැනීමට කාර්යය මණ්ඩලය බඳවා ගැනීමේ ප්‍රමාදය හේතුවෙන් තවත් අවුරුදු 03ක කාලයක් සඳහා ගිවිසුම දීර්ඝ කිරීම සඳහා අමාත්‍ය මණ්ඩල අනුමැතිය 2024 අප්‍රේල් 29 දින ලබාදී තිබූ අතර ඒ සඳහා රු. බිලියන 07ක වියදමක් දැරීමට සිදු වේ.

- (ii) 2017 අංක 24 දරන නව දේශීය ආදායම් පනත ක්‍රියාත්මක වීමත් සමඟ 2018 අප්‍රේල් 01 වෙනිදා සිට බදු පරිපාලනයට අදාළ බොහෝ ක්‍රමවේදයන් හා නීතිමය තත්ත්වයන් වෙනස් වීමට භාජනය වීම මත නව බදු පනත වෙනුවෙන් සිදු කළ යුතු සංශෝධනයන් සඳහා සිංගප්පූරුවේ ආයතනයක් වෙත ව්‍යාපෘති 02 ක් යටතේ එම කටයුත්ත පවරා තිබුණි. ඒ අනුව බදු වාර්තා නිකුත් කිරීම හා එකතු කිරීම සහ ඊ සේවාවන් සිදු කිරීම යන කාර්යයන් ව්‍යාපෘතියට ඇතුළත් කර RAMIS 2.0 අදියර A සඳහා සිංගප්පූරු ඩොලර් 1,760,000 (රු.මිලියන 265 ක් පමණ) කට ගිවිසුම් ගත වී තිබුණු අතර, ප්‍රාග්ධන ලාභ බදු සහ ආදායම් බදු සඳහා ස්වයං ඇස්තමේන්තුගත වාර්තා වලට අදාළ කටයුතු, සංචාරක VAT බදු ආපසු ගෙවීම් සම්බන්ධ කටයුතු, නව බදු ගෙවන්නන් ලියාපදිංචිය, බදු වාර්තා නිකුත් කිරීම හා ලබා ගැනීම, බදු ගෙවීම් ලබා ගැනීම හා එකතු කිරීම, තක්සේරු නිකුත් කිරීම, බදු අභියාචනා ලබා ගැනීම හා සකස් කිරීම, බදු ආපසු ගෙවීම් නිකුත් කිරීම, නිෂ්කාශන සහතික නිකුත් කිරීම, දේශීය ආදායම් දෙපාර්තමේන්තුව හා අනෙකුත් සම්බන්ධ ආයතන සමඟ අතුරු මුහුණත් (Interface) සැපයීම හා අන්තර්ජාල හරහා සම්බන්ධ වීම යන කාර්යයන් සඳහා 2.0 අදියර B හිදී සිංගප්පූරු ඩොලර් 15,534,364 (රු.බිලියන 2.3 ක් පමණ) කට ගිවිසුම් ගත වී තිබුණි. මේ සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය විය.

- (අ) RAMIS පද්ධතිය ක්‍රියාත්මක වීමේ දී ඇති වන ගැටළු සඳහා RAMIS පද්ධතියෙහි යම් යම් වෙනස්කම් සිදු කරනු ලබන බවත්, මේ සඳහා සිංගප්පූරු ආයතනයට එම වෙනස්කම් සිදු කිරීමට ගත වන මිනිස් දිනක් සඳහා සිංගප්පූරු ඩොලර් 1,333 ක් එනම් දළ වශයෙන් රු.291,000 ක් වැය වන බවත්, එම මුදල නව ගිවිසුම යටතේ සිංගප්පූරු ඩොලර් 1,400 වන දළ වශයෙන් රු.305,200 ලෙස වැඩිකර ඇති අතර ඒ අනුව එම ආයතනයට මොඩියුල සංවර්ධනය කිරීමට ගෙවන ඉහත දක්වා ඇති පිරිවැයට අමතරව, මෙසේ සිදු කළ වෙනස්කම් සඳහා 2022 වර්ෂයේ විටින් විට රු.71,723,662 ක් ගෙවා තිබුණු බව නියැදි විගණන පරීක්ෂාවකදී නිරීක්ෂණය විය. තවද පද්ධතිය ක්‍රියාත්මක කිරීමේදී මෙන්ම බදු සඳහා නිරන්තරයෙන් යෝජනා කරනු ලබන වෙනස්කම් හේතුවෙන් ගැටළු ඇති විය හැකි අවස්ථා සඳහා පද්ධතිය නිර්මාණය කිරීමේ දී පද්ධති අවශ්‍යතා විශ්ලේෂණයේ දී ප්‍රමාණවත් පරිදි අවධානය යොමු නොකිරීම නිසා විටින් විට අමතර වියදම් දැරීමට හේතු වී ඇති බව නිරීක්ෂණය විය.





ජාතික විගණන කාර්යාලය
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 NATIONAL AUDIT OFFICE

(ආ) RAMIS 2.0 යටතේ, තක්සේරු වාර්තා නිකුත් කිරීමේ මොඩියුලය සංවර්ධනය නොවීම හේතුවෙන් 2022 මැයි 31 දිනට කාල කඩඉමට යටත්වන 2018/ 19 තක්සේරු වර්ෂයට අදාළව වූ අතිරේක ආදායම් බදු තක්සේරු වාර්තා RAMIS පද්ධතිය තුළට ඇතුළත් කිරීම සඳහා මාර්ගෝපදේශ 2024 අප්‍රේල් 10 දින නිකුත් කර ඇති අතර ඒ අනුව 2018/2019 වර්ෂය සඳහා RAMIS පද්ධතියට ඇතුළත් කළ යුතු තක්සේරු වාර්තා ප්‍රමාණය 2,979 ක් බව ලබාදී ඇති තොරතුරු මත නිරූපණය වේ. තවද , පද්ධතියේ එම වර්ෂයේ මොඩියුලය පමණක් නිමකර ඇති නිසාත් 2019/2020 වර්ෂයේ සිට 2021/2022 වර්ෂය දක්වා පිළිවෙළින් 4,489, 3,460 හා 758 වාර්තා පද්ධතිය තුළට ඇතුළත් කිරීම සඳහා එම එක් එක් තක්සේරු වර්ෂ සඳහා අදාළ තක්සේරු මොඩියුලය සංවර්ධනය නොවීම මත RAMIS පද්ධතියේ පරිබාහිර වූ තාවකාලික පද්ධතියක පවතින බව තවදුරටත් නිරීක්ෂණය විය. මේ හේතු කොට ගෙන පද්ධතිය හරහා නිලධාරීන් වෙත වැඩ අයිතම පැවරීමට නොහැකි වී ඇති බව ද නිරීක්ෂණය විය.

(iii) ආයතන 28 ක් RAMIS පද්ධතියට සම්බන්ධ කිරීම අදියර 4 ක් යටතේ සිදු කිරීමටත් එහිදී, දැනටමත් ශ්‍රී ලංකා රේගුව, මහජන බැංකුව, ලංකා බැංකුව, මුදල් අමාත්‍යාංශය, සමාගම් රෙජිස්ට්‍රාර් දෙපාර්තමේන්තුව, ලංකා ක්ලියර් පුද්ගලික සමාගම, යන ආයතන 06 සම්බන්ධ කර ඇති නමුත්, ඉතිරි ආයතන විවිධ ගැටළු පැවතීම හේතුවෙන් මෙතෙක් සම්බන්ධ කළ නොහැකි වී ඇති බව නිරීක්ෂණය විය.

(iv) RAMIS පද්ධතිය සම්බන්ධව වැඩිදුර සාකච්ඡා කිරීම සඳහා 2024 ජනවාරි 24 දින පාර්ලිමේන්තුවේ පැවති ක්‍රම හා විධි පිළිබඳ කාරක සභා වාරයේදී සිදු කරනු ලැබූ නිර්දේශයන්හි ඇතුළත් පරිදි වෙනම සේවයක් යටතේ තොරතුරු තාක්ෂණ නිලධාරීන් බඳවා ගෙන RAMIS පද්ධතිය පවරා ගැනීමට කටයුතු කළ යුතු බව සඳහන් වුවත් ඒ සම්බන්ධව සාධනීය පියවරක් ගෙන ඇති බවට තොරතුරු විගණනයට වාර්තා කර නොමැති අතර දැනට පවත්නා පද්ධතිය මෙහෙයවීම සඳහා සිංගප්පූරු ආයතනය මගින් මෘදුකාංග සහ දෘඩාංග සඳහා වෙන් වෙන් වශයෙන් වූ ඉංජිනේරුවන් දෙදෙනෙකු යොදවා ඇති අතර සමස්ත වශයෙන් 50 දෙනෙකු ඉක්මවූ පද්ධති සම්බන්ධ නිලධාරීන් පිරිසක් සිංගප්පූරු ආයතනය තුළ මේ සම්බන්ධව සේවයේ යෙදී සිටින බව වාර්තා වූ අතර එබැවින් RAMIS පද්ධතිය භාර ගැනීමේදී අවම වශයෙන් ඒ හා සමාන නිලධාරීන් පිරිසක් දේශීය ආදායම් දෙපාර්තමේන්තුව තුළ සිටිය යුතු බව අනුමාන කළ හැකි බවත් මෙම ප්‍රමාණය ගිවිසුම අනුව වෙනස් විය හැකි බවත්, තවදුරටත් තොරතුරු අසම්පූර්ණයෙන් ලැබී ඇති නිසා විගණනයට තහවුරු කළ නොහැකි වී ඇති බවද නිරීක්ෂණය කෙරේ.





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

(v) RAMIS ව්‍යාපෘතියෙහි විෂය පථයට අදාළ කාර්යයන් ආවරණය කිරීම සඳහා දේශීය ආදායම් දෙපාර්තමේන්තුවේ අනුමත කාර්යය මණ්ඩලයෙන් 77 දෙනෙකු 2023 දෙසැම්බර් 31 දක්වා තාවකාලිකව අනුයුක්ත කර ඇති වුවත් 2024 පෙබරවාරි 16 දින MF1/02/17/IRD/33 දරන මුදල් ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය විසින් නිකුත් කළ ලිපිය අනුව 2024 දෙසැම්බර් 31 දක්වා අනුමත කාර්යය මණ්ඩලය 60 ක් දක්වා අඩු කර ඇති බව නිරීක්ෂණය විය.

(vi) RAMIS ව්‍යාපෘතිය යටතේ සිංගප්පූරු ආයතනය මගින් ක්‍රියාත්මක වූ ඇමතුම් මධ්‍යස්ථාන සේවාව (call Center) දේශීය ආදායම් දෙපාර්තමේන්තුව වෙත පවරාගෙන වර්ෂයකට රු.33,844,000ක වැට් රහිත මුදලක් ගෙවීමට යටත්ව 2021 අප්‍රේල් 01 දින සිට 2023 මැයි 31 දින දක්වා වූ වර්ෂ 02කට වැඩි කාලයක් සඳහා පුද්ගලික ආයතනයක් යටතේ පවත්වාගෙන යනු ලැබූ අතර නැවතත් 2023 ජූනි 01 සිට 2025 මාර්තු 31 දින දක්වා වසරකට රු.38,350,000 ක වැට් රහිත මුදලකට අදාළ කොන්ත්‍රාත්තුව දිරිස කිරීමට මුදල් අමාත්‍යාංශයේ අනුමැතිය ලැබී තිබිණ. මෙම ඇමතුම් මධ්‍යස්ථාන සේවාව පවත්වා ගෙන යාම සඳහා දෙපාර්තමේන්තුව සතුව පහසුකම් නොමැති වීම සහ අදාළ බඳවා ගැනීම් සිදු කර පුහුණු කිරීම සඳහා කාලයක් වැය වීම යන කරුණු මත මෙම කොන්ත්‍රාත්තුව දිරිස කිරීමට සිදු වී ඇති අතර මෙම ඇමතුම් මධ්‍යස්ථාන සේවාව සඳහා 2024 පෙබරවාරි 28 දක්වා රු.96,450,500 ක් ගෙවා ඇති බවද ඇමතුම් මධ්‍යස්ථාන සේවාව සඳහා අවශ්‍ය බඳවා ගැනීම් සිදු කර දෙපාර්තමේන්තුව මගින්ම පවත්වා ගැනීමට කටයුතු නොකිරීම නිසා මෙම අතිරේක වියදම් දැරීමට සිදු වන බවද නිරීක්ෂණය විය.

3.2 වාර්ෂික කාර්යසාධන වාර්තාව

2020 අගෝස්තු 28 දිනැති අංක 2/2020 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 10.2 ඡේදය ප්‍රකාරව රාජ්‍ය මුදල් දෙපාර්තමේන්තුව විසින් නිකුත් කළ මාර්ගෝපදේශ අංක 14 හි සඳහන් ආකෘතිය ප්‍රකාරව වාර්ෂික කාර්යසාධන වාර්තාව 2024 පෙබරවාරි 28 දිනට විගණකාධිපතිට වාර්තා කළ යුතු වුවත් 2024 මාර්තු 22 දින කාල ප්‍රමාදයකින් යුතුව භාරදී තිබුණි.

3.3 වත්කම් කළමනාකරණය

දෙපාර්තමේන්තුව සතු ගිණුම්ගත වටිනාකම රු.24,890,000 ක් වූ වාහන 7 ක් 2020, 2021 හා 2022 වර්ෂයන් වල සිට නිෂ්ක්‍රීයව පවතින බව නිරීක්ෂණය විය. ඒ අනුව මූල්‍ය ප්‍රකාශන තුල 2023 දෙසැම්බර් 31 දිනට වාහන ලෙස දක්වා ඇති රු.320,307,150 ක් වූ වත්කම් වල වටිනාකම තුල ඉහත නිෂ්ක්‍රීයව පවතින වාහනවල වටිනාකමද විය.



3.4 පාඩු හා හානි

3.4.1 අවස්ථා 05 කදී සිදුවූ වාහන හා උපකරණ අනතුරු සම්බන්ධයෙන්, රු. 8,851,886 ක මුදලක් මුදල් රෙගුලාසි 103 (1) (ඊ) හා (ඔ) ප්‍රකාරව වගකිව යුතු නිලධාරීන්ගෙන් අයකිරීම හෝ කපා හැරීම සිදු කර නොතිබුණි.

3.4.2 2019 වර්ෂයේ සිට 2023 දෙසැම්බර් 31 දින දක්වා සිදු වී ඇති වාහන අනතුරු 5 ක තොරතුරු සම්බන්ධයෙන් මුදල් රෙගුලාසි 103(1) (ඉ) හා 104(3) ප්‍රකාරව කටයුතු කර, සිදුවූ අලාභයේ වටිනාකම් තක්සේරු කර හානි හා පාඩු ලේඛණයට ඇතුළත් කර නොතිබුණි. එමෙන්ම එම අනතුරු සම්බන්ධ අලාභයේ වටිනාකම් සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශණ වල පොත් වලින් කපාහැරීම් පිළිබඳ ප්‍රකාශයේ දක්වා නොතිබීම හේතුවෙන් නිවැරදි තොරතුරු ගිණුමෙහි හෙළිදරව් වී නොතිබුණි.

3.4.3 සමාලෝචිත වර්ෂයේ අනතුරට පත්වූ වාහනයකට අදාළ රු.19,700 ක් වූ අලාභයේ වටිනාකම හානි හා පාඩු ලේඛණයේ දක්වා තිබුණද මූල්‍ය ප්‍රකාශණයේ පොත් වලින් කපා හැරීම් පිළිබඳ ප්‍රකාශයේ දක්වා නොතිබුණි.

3.5 විගණන විමසුම්වලට පිළිතුරු ලබා නොදීම

සමාලෝචිත වර්ෂයේ විගණනයට අදාළව නිකුත් කරන ලද විගණන විමසුම් 5 කට දෙපාර්තමේන්තුව විසින් නියමිත කාලය තුළ පිළිතුරු ලබාදී නොතිබුණු අතර යථෝක්ත විමසුම්වලින් රු.18,708,769,238 ක් වටිනාකමකින් යුතු කරුණු සම්බන්ධයෙන් විමසීම් කර තිබුණි.

3.6 කළමනාකරණ දුර්වලතා

3.6.1 2020/21 හා 2021/22 වර්ෂයන්හි සංස්ථාපිත ආදායම් බදු (CIT) සඳහා තක්සේරු වාර්තා නිකුත් කිරීමේ ක්‍රියාවලිය පරීක්ෂා කිරීම.

3.6.1.1 2017 අංක 24 දරන දේශීය ආදායම් පනතේ 126 වගන්තිය ප්‍රකාරව බදු ගෙවීමට ඇති සෑම තැනැත්තෙකු විසින්ම කොමසාරිස් ජනරාල්වරයා විසින් නිශ්චිතව නියම කරනු ලබන යම් ආකෘතියකට අනුව නියමිත තොරතුරු ඇතුළත් බදු වාර්තාවක් ලිඛිතව හෝ ඉලෙක්ට්‍රොනික මාධ්‍යය මගින් නියමිත කාලය තුළ ඉදිරිපත් කළ යුතු බව දක්වා තිබුණද, නියැදියක් පරීක්ෂාවේදී හි සඳහන් බදුකරුවන් 22 දෙනෙකු වෙත බදු වාර්තා ආකෘතිපත්‍ර යවා තිබුණද, ඔවුන් විසින් 2020/21 හා 2021/22 යන වර්ෂයන් සඳහා නියමිත කාලය තුළ එසේ බදු වාර්තා ඉදිරිපත් කර නොතිබුණු බව නිරීක්ෂණය විය.



- 3.6.1.2 දේශීය ආදායම් බදු පනතේ 152 වගන්තිය ප්‍රකාරව කොමසාරිස් ජනරාල්වරයා විසින්, බදු අය විය යුතු සහ ගෙවීමට නියමිත දිනයේදී බදු නොගෙවා ඇති විටදී ගෙවීම කරන ලෙස ඉල්ලා සිටීමත් බදු ගෙවන්නා වෙත දැන්වීමක් යැවිය හැකි බව දක්වා ඇතත් නියැදියක් පරීක්ෂාවේදී 2020/21 සහ 2021/22 වර්ෂයන් සඳහා ආයතන 34 කින් රු. 1,357,272,031 ක හිඟ බදු මුදල් අය කර ගැනීමට දෙපාර්තමේන්තුව විසින් නිසි පියවර ගෙන නොමැති බව RAMIS පද්ධතිය අනුව නිරීක්ෂණය විය.
- 3.6.1.3 තවද දේශීය ආදායම් බදු පනතේ 157 වගන්තිය ප්‍රකාරව නියමිත දිනයට අදාළ බදු ප්‍රමාණය නොගෙවා ඇත්තේ නම්, ගෙවන්නා ගෙවීමට නියමිත දිනයේ සිට බදු ගෙවන දිනය දක්වා කාලපරිච්ඡේදය සඳහා එම ප්‍රමාණය මත පොළියක් ගෙවීමට යටත් විය යුතු බව දක්වා ඇතත් නියැදි පරීක්ෂණය සිදු කළ ආයතන 06 ක් විසින් රු. 260,994,191 ක බදු ප්‍රමාණයක් නියමිත දිනට පසුව ගෙවා ඇතත්, ඒ සඳහා පනතේ 159 වගන්තිය ප්‍රකාරව මාසිකව ගණනය කරනු ලබන මාසයකට හෝ ඉන් කොටසක් සඳහා සියයට 1.5 බැගින් වූ රු. 14,183,365 ක පොලි මුදලක් අය කර ගෙන නොමැති බව නිරීක්ෂණය විය.
- 3.6.2 **2017 වර්ෂයේ සිට 2021 වර්ෂය දක්වා බදුකරුවන් විසින් ගොනු කර ඇති බදු අභියාචනා / බදු විරෝධතා සම්බන්ධ පරීක්ෂාව.**
- 3.6.2.1 2022 ජූලි 21 දිනැති PUR/D/IRD/01/INFO/2022/64 දරන තොරතුරු කැඳවීමේ ලිපියට පිළිතුරු වශයෙන් 2023 මැයි 25 දිනැතිව විගණනයට එවන ලද අංක FPFS/INFO/2022/64 පිළිතුර අනුව 2017 වර්ෂයේ සිට 2021 වර්ෂය දක්වා රු. 3,506,179,576,488 ක් වටිනා මතභේදකාරී බදු මුදලකට අදාළව පරිපාලන සමාලෝචනයන් සඳහා කළ ඉල්ලීම් 67,186 ක් අතරින් විමසුම් (Query) ලෙස හෝ බදු අභියාචනා (Appeal) ලෙස හෝ හඳුනා නොගත් වටිනාකම් රු. 3,683,443,837 ක් වූ බදු අභියාචනා 800 ක් අතරින් 2023 මැයි 05 විගණිත දිනය වන විට 2006 අංක 10 දරන දේශීය ආදායම් පනතට අනුව අභියාචනා ක්‍රියාවලිය අනුව කටයුතු කළයුතු අභියාචනා 04 ක් හා 2017 අංක 24 දරන දේශීය ආදායම් පනත යටතේ හඳුනාගෙන කටයුතු කළයුතු පරිපාලන සමාලෝචනයන් 796 පවතින බවත් විගණනයට නිරීක්ෂණය විය.
- 3.6.2.2 තවද අභියාචනා රෙජිස්ටරය තුළ 2017 වර්ෂයේ සිට 2021 වර්ෂය දක්වා වූ බදු අභියාචනා අතුරින් විමසුම් (Query) ලෙස හෝ බදු අභියාචනා (Appeal) ලෙස හෝ හඳුනාගත් මේ දක්වා නොවිසඳුණු, බෙරුම්කරණ ක්‍රියාවලිය තුළ තවදුරටත් පවතින බදු අභියාචනා (Appeal) 4,886 ක් හා විමසුම් (Query) 15,482 වූ අතර ඒවායෙහි වටිනාකම් පිළිවෙලින් රු. 188,740,337,792 ක් හා රු. 171,748,438,195 බව වැඩිදුරටත් නිරීක්ෂණය විය.
- 3.6.2.3 ඉහත අභියාචනා රෙජිස්ටරය තුළ 2017 වර්ෂයේ සිට 2021 වර්ෂය දක්වා වූ බදු අභියාචනා අතුරින් විමසුම් (Query) ලෙස හෝ බදු අභියාචනා (Appeal) ලෙස හෝ හඳුනාගත් මේ දක්වා



නොවිසඳුණු, බෙරුම්කරණ ක්‍රියාවලිය තුළ තවදුරටත් පවතින බදු අභියාචනා 2006 අංක 10 දරන දේශීය ආදායම් පනතේ 165(14) උප වගන්තිය ප්‍රකාරව කොමසාරිස් ජනරාල්වරයා වෙත අභියාචනයක් ලද දින සිට වසර 02 ක් ඇතුළත නිශ්චය ලබා දිය යුතු වුවත්, එසේ නොවන එනම් තවදුරටත් බෙරුම්කරණ ක්‍රියාවලිය අවසන් නොවූ 2018 අප්‍රේල් 01 වන දිනට පෙර ලද, වටිනාකම රු 1,121,027,065 ක් වූ මතභේදකාරී බදු මුදලකට අදාළ අභියාචනා / ඉල්ලීම් 566 ක් කාලාවරෝධය වීම මත පනත් ප්‍රකාරව බදු අයකර ගැනීම අවිනිශ්චිත තත්ත්වයකට ලක්විය හැකි බව නිරීක්ෂණය කෙරේ.

3.6.2.4 තවද, තවදුරටත් බෙරුම්කරණ ක්‍රියාවලිය අවසන් නොවූ 2018 අප්‍රේල් 01 වන දිනට පසු ලද, වටිනාකම රු 359,367,748,922 ක් වූ මතභේදකාරී බදු මුදලකට අදාළ වසර දෙකක් ඉක්ම වූ පරිපාලන සමාලෝචනය සඳහා වන ඉල්ලීම් 19,802 ක් අභියාචනා රෙජිස්ටරය තුළ නිරීක්ෂණය විය.

3.6.3 දේශීය ආදායම් දෙපාර්තමේන්තුව වෙත 2017 වර්ෂයේ සිට 2021 වර්ෂය දක්වා ලද අභියාචනා (Appeal) බෙරුම්කරණ ක්‍රියාවලිය පරීක්ෂා කිරීම

2006 අංක 10 දරන ආදායම් බදු පනතේ 165 වගන්තියේ 14 වන උප වගන්තියට අනුව හා 2017 අංක 24 දරන ආදායම් බදු පනතේ 139 වගන්තියේ 5 (ඇ) උප වගන්තියට අනුව කොමසාරිස් ජනරාල්වරයා වෙත බදු අභියාචනයක් / පරිපාලන සමාලෝචනයන් සඳහා කළ ඉල්ලීම් ලැබී වර්ෂ 02 ක් ඇතුළත නිශ්චය කිරීම (Determination) / තීරණය (Decision) හා එම තීරණය ගැනීමට හේතු (අදාළ කාලයට බල පැවත්වෙන බදු පනත අනුව) ලබා දිය යුතු අතර ඉහත ප්‍රතිපාදනයන්ට සමගාමීව දෙපාර්තමේන්තුව වෙත 2017 වර්ෂයේ සිට 2021 වර්ෂය දක්වා වූ කාලයට අදාළව රු.3,506,179,576,488 ක් වටිනා මතභේදකාරී බදු මුදලකට යටත් පරිපාලන සමාලෝචනයන් සඳහා කළ ඉල්ලීම් 67,186 ක් සම්බන්ධයෙන් නිරීක්ෂණය වූ කරුණු පහත දැක්වේ.

3.6.3.1 බදු අභියාචනා රෙජිස්ටරයෙහි Received යටතේ ඇතුළත් බදු ගෙවන්නා විසින් සිදු කළ ඉල්ලීම, වලංගු අභියාචනයක් බවට හඳුනාගෙන නොමැති බදු අභියාචනා 2,192 කට අදාළ මතභේදකාරී බදු මුදල රු. 7,415,062,005 ක් 2017 වර්ෂයේ සිට බදු අභියාචනා රෙජිස්ටරයේ ඇතුළත්ව ඇති අතර, විගණිත වර්ෂය වන විට උපරිමය වර්ෂ 06 ක් ඉක්මවා ගොස් තිබිණ.

3.6.3.2 බදු අභියාචනා රෙජිස්ටරයට අනුව වලංගු අභියාචනයක් ලෙස පිළිගත් (Accepted) නමුත් බෙරුම් කිරීමේ ක්‍රියාවලිය ආරම්භ නොවූ බදු අභියාචනා 1,993 ක් අතරින් 2006 අංක 10 දරන දේශීය ආදායම් පනත අනුව අභියාචනයක් ලැබී වසර 02 ක් ඇතුළත කොමසාරිස් ජනරාල්වරයා විසින් සිය නිශ්චය ලබා දිය යුතු වුවත්, ඒ අනුව කටයුතු සිදු නොකළ අභියාචනා 03 කට අදාළ මතභේදකාරී බදු මුදල රු. 8,067,770 ක් වූ අතර 2018 වසරේ සිට මේ දක්වා දෙපාර්තමේන්තුව වෙත ලැබී තිබුණ මතභේදකාරී බදු වටිනාකම රු. 76,339,502,702 ක් වූ අභියාචනා 1,990 ක්



දෙපාර්තමේන්තු අභියාචනා ක්‍රියාවලිය තුළ සමාලෝචනය ආරම්භ කර නොතිබුණු බව අභියාචනා රෙජිස්ටරයට අනුව නිරීක්ෂණය විය.

3.6.3.3 දේශීය ආදායම් කොමසාරිස් ජනරාල්වරයා විසින් සමාලෝචනය (CGIR Hearing) ආරම්භ කළ එහෙත් විගණන දිනය වූ 2023 මැයි මස 25 වන දින වනවිටත් අභියාචනා විසඳීමේ ක්‍රියාවලිය තුළ පවතින වසර 02 සිට 05 දක්වා පැරණි විසඳීම අවසන් කර නොතිබුණු 2018 වර්ෂයේ සිට 2021 වර්ෂය දක්වා ලැබී තිබුණු වටිනාකම රු. 65,934,233,430 වූ බදු අභියාචනා 794 ක් අභියාචනා රෙජිස්ටරයට අනුව බේරුම්කරණ ක්‍රියාවලිය තුළ පවතින බව විගණනයට නිරීක්ෂණය විය.

3.6.3.4 තවද දෙපාර්තමේන්තුව වෙත ලැබී තිබුණු පරිපාලන සමාලෝචනයන්, ඊට අදාළ අභියාචනා කාල සීමාව ඇතුළත විසඳීමට කඩිනම් පියවර ගත යුතු වුවත් තවදුරටත් බේරුම්කරණ ක්‍රියාවලියේ විවිධ අදියරයන් තුළ පවතින (Pending), නිශ්චිත තීරණයක් නොමැති බදු අභියාචනා 958 ක් හා ඊට අදාළ වටිනාකම රු. 4,990,297,715 ක් වූ මතභේදකාරී බදු මුදලක් 2017 වර්ෂයේ සිට පවතින බවත්, එහි වසර 02 සිට 06 දක්වා පැරණි අභියාචනා තවදුරටත් අභියාචනා බේරුම්කරණ ක්‍රියාවලිය තුළ පවතින බවත් විගණනයට නිරීක්ෂණය විය.

3.6.3.5 මෙසේ අභියාචනා බොහෝමයක් ප්‍රාථමික තක්සේරුවේ වැඩ අවසන් කිරීමේ දී මතු වූ ගැටළු වන, පෙර වර්ෂයේ අලාභ තහවුරු නොවීම මත, ඉදිරියට ගෙන ආ හිලවූ නොවූ බදු බැර, පෙර කාර්තුවේ ආපසු ගෙවීම්, වෙනත් කාල වලට බදු බැර කිබීම යනාදී නොයෙක් හේතු විසඳීම සඳහා නිකුත් කළ තක්සේරු මත අභියාචනා මෙන්ම නිලධාරීන් විසින් අභියාචනා, විමසුම් ලෙස හඳුනාගත යුතු වුවත් වැරදි සහගත ලෙස අභියාචනා ලෙස ලියාපදිංචි කිරීමත් හා අභියාචනා විසඳීමේදී පද්ධතියේ ඇති ගැටළු මත ප්‍රායෝගිකව විවිධ ගැටළුවලට මුහුණ දීමට සිදු වීම හා පද්ධතියේ දත්ත යාවත්කාලීන නොවීම යනාදී විවිධ හේතු නිසා අභියාචනා බේරුම්කරණ ක්‍රියාවලිය ප්‍රමාද වී ඇති බව දේශීය ආදායම් කොමසාරිස් ජනරාල් විසින් විගණනයට ප්‍රකාශ කර තිබුණි.

3.6.4 2022 වර්ෂයේ අධිභාර බදු එකතු කිරීම් පිළිබඳ පරීක්ෂාව

එක් වරක් පමණක් අය කළ හැකි බද්දක් ලෙස 2022 වාර්ෂික අයවැය මගින් හඳුන්වා දෙනු ලැබූ අධිභාර බද්ද, 2022 අංක 14 දරන අධිභාර බදු පනතේ 2 (1) (අ) වගන්තිය ප්‍රකාරව, 2020 අප්‍රේල් මස 1 වන දිනයෙන් ආරම්භ වන තක්සේරු වර්ෂය සඳහා, බදු අයකළ හැකි ආදායම රුපියල් මිලියන දෙදහසක් ඉක්මවනු ලබන යම් පුද්ගලයකුගේ, හවුල් ව්‍යාපාරයක හෝ සමාගමක, බදු අයකළ හැකි ආදායම මත සියයට 25ක අනුප්‍රමාණයකින් අය කරනු ලැබිය හැකි පරිදි බලාත්මක කරන ලදී.



- 3.6.4.1 අධිභාර බදු වලට අදාළ තොරතුරු RAMIS පද්ධතියට ඇතුළත් කර නොමැති අතර, එම බද්ද ගොනු ලෙස (Manual) පවත්වාගෙන ගොස් තිබේ.
- 3.6.4.2 දෙපාර්තමේන්තුව විසින් අධිභාර බද්දට යටත් ලෙස හඳුනා ගත් සමූහ ව්‍යාපාර වලට අදාළ විගණනයට ඉදිරිපත් කළ ලැයිස්තුව තුළ පරිපාලක හා පරිපාලිත සමාගම් නිවැරදිව හඳුනාගත නොතිබූ අතර එහිදී එක් අවස්ථාවකදී පරිපාලකයක් ලෙස හඳුනාගත් ව්‍යාපාරයක් තවත් අවස්ථාවකදී උක්ත සමාගමේම පරිපාලිතයක් ලෙස හඳුනාගෙන තිබුණු අවස්ථා හයක් නිරීක්ෂණය විය.
- 3.6.4.3 අධිභාර බදු පනතේ 2(4) වගන්තිය අනුව මෙම පනත යටතේ බද්ද ගෙවීමට යටත් සෑම බදු ගෙවනෙකුම කොමසාරිස් ජනරාල්වරයා වෙත 2022 අප්‍රේල් මස විසි වන දිනයේ දී සහ 2022 ජූලි මස විසි වන දිනයේ දී හෝ ඒ දිනවලට පෙරාතුව සමාන වාර්ෂික දෙකකින් බද්ද ගෙවිය ලැබිය යුතු බව දක්වා තිබේ. ඒ අනුව දෙපාර්තමේන්තුව විසින් ලබා දුන් තොරතුරු පරීක්ෂා කිරීමේදී බදුකරුවන් 08 දෙනෙකු විසින් නියමිත දිනයේදී බදු මුදල් නොගෙවා ප්‍රමාද වී ගෙවා තිබූ බදු මුදලේ වටිනාකම රු. 2,692,889,914 ක් විය.
- 3.6.4.4 ඒ අනුව දේශීය ආදායම් බදු පනතේ 157 හා 159 වගන්ති ප්‍රකාරව නියමිත දිනයට පසු බදු මුදල් ගෙවීම හේතුවෙන්, අයකරගත යුතු දඩ සහ පොළී මුදල් ගෙවන ලෙස දන්වා බදුකරුවන් 04 දෙනෙකු වෙත 2023 වර්ෂයේදී විවිත් වීට නිවේදන නිකුත් කර ඇති අතර, ඊට අදාළ මුළු පොළී මුදල රු. 71,134,984 ක් හා දඩ මුදල රු. 82,239,024 ක් විය. මීට අමතරව තවත් එක් බදුකරුවකු වෙත අදාළ පොළී හා දඩ මුදල් ගෙවන ලෙස නිවේදන නිකුත් කර ඇති බව විගණනයට දන්වා ඇතත් ඊට අදාළ ලිඛිත සාක්ෂි විගණනයට ඉදිරිපත් කර නොමැත.
- 3.6.4.5 එබැවින් එක් වරකට පමණක් අදාළ වන ලෙස පැනවූ අධිභාර බද්ද සඳහා යටත්වන බදුකරුවන් සම්බන්ධ තොරතුරු නිවැරදිව හඳුනා නොගැනීම හේතුවෙන් යථෝක්ත බදු වගකීමට යටත් වන සියළුම බදු කරුවන්ගෙන් අදාළ බදු අය කළ බව/ අය කිරීමට කටයුතු කළ බව විගණනයට තහවුරු නොවීමත් අධිභාර බදු වලට අදාළ ආදායම හා හිඟ බදු ගිණුම් තුළ නිවැරදිව වෙන වෙනම හෙළිදරව් නොකිරීම හේතුවෙන් අදාළ බද්ද පැනවීම මගින් රජය අපේක්ෂා කළ අරමුණු කොතෙක් දුරට ඉටු වී ඇතිද යන්න විගණනයේදී තහවුරු කළ නොහැකි විය.





ජාතික විගණන කාර්යාලය
 රාජ්‍යීය සංගණකාරී කාර්යාලය
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3.6.5 බදු පරිපාලනය සඳහා ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතිය (RAMIS) යොදා ගැනීම පිළිබඳ පරීක්ෂා කිරීම.

දේශීය ආදායම් දෙපාර්තමේන්තුවේ බදු රැස් කිරීම සඳහා ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතිය (RAMIS) යොදා ගැනීම පිළිබඳ නියැදි විගණන පරීක්ෂණයේදී නිරීක්ෂණය වූ කරුණු පහත පරිදි වේ.

3.6.5.1 උපයන වට බද්ද (PAYE) හා රඳවා ගැනීමේ බද්ද (WHT) බදු වර්ග වලට අදාළව තක්සේරු වර්ෂ 2018/2019 සිට 2021/2022 දක්වා අතිරේක තක්සේරු වාර්තා නිකුත් කිරීම ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතියෙන් පරිබාහිරව සිදු වී තිබිණ. ඒ හේතුවෙන් ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතිය තුළ බදුකරුවන්ගේ බදු වගකීම නිවැරදිව වාර්තා වී නොතිබුණි.

3.6.5.2 බදු සම්බන්ධ සියළු තොරතුරු පද්ධතියේ ඇතුළත් නොවීම හේතුවෙන් හිඟ බදු වාර්තාවේ ශේෂයන් පද්ධතියේ ශේෂයන් සමඟ නිවැරදි නොවීම හා පද්ධතියේ පවතින නොයෙකුත් අඩුපාඩු මත නිලධාරීන් හට වැඩ අයිතම අවසන් කිරීමට නොහැකි බවට විටින් විට විගණන වාර්තා කර ඇති අවස්ථා නිරීක්ෂණය වීම.

3.6.5.3 දේශීය ආදායම් දෙපාර්තමේන්තුවේ ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතිය සංවර්ධන කටයුතු ආරම්භ කිරීමට පෙර සිට මේ දක්වා ක්‍රියාත්මක වන පහත සඳහන් බදු වල බදු පරිපාලන කටයුතු මෙතෙක් පද්ධතියෙන් පරිබාහිරව සිදුවන බව විගණනයේදී නිරීක්ෂණය විය.

(i) RAMIS පද්ධතියේ කටයුතු ආරම්භ කරන ලද අවස්ථාවේදී RAMIS ක්‍රියාත්මක කිරීමේ අදියර II යටතේ පද්ධතිගත කිරීමට අපේක්ෂා කරන ලද ඔට්ටු හා සුදු බද්ද මෙතෙක් පද්ධතිගත කර නොතිබුණි. යථෝක්ත ඔට්ටු හා සුදු බද්ද මගින් 2023 වර්ෂයේ ඇස්තමේන්තුගත ආදායම රු. මිලියන 5,500 ක් වන අතර 2023 වර්ෂයේ තත්‍ය ආදායම රු. 7,421,816,561 ක්ද හිඟ බදු වටිනාකම රු. 5,563,543,778 ක්ද විය. ඔට්ටු හා සුදු බදු පනත යටතේ ලියාපදිංචි වී ඇති බදු ගෙවන්නන්ගේ සංඛ්‍යාව කැසිනෝ සඳහා 04 ක් හා අනෙකුත් ඔට්ටු හා සුදු ව්‍යාපාර 401 ක් ලෙස සීමිත සංඛ්‍යාවක් විය.

(ii) 2005 අංක 5 දරන මුදල් පනත මගින් හඳුන්වා දී ක්‍රියාත්මක කරන ලද, කොටස් තැරැව්කරු, හෝ කොටස් වෙළෙඳුන්දා හෝ භාරකාර බැංකුව යන තෙවන පාර්ශවයක් විසින් අවස්ථාවෝචිත පරිදි එකතු කර දෙපාර්තමේන්තුව වෙත ප්‍රේෂණය කරනු ලබන කොටස් ගණුදෙනු බද්ද RAMIS පද්ධතියට ඇතුළත් කර නොතිබුණි. අදාළ බද්ද මගින් 2023 වර්ෂයේදී රු. 2,477,736,910 ක ආදායමක් උපයා තිබුණු අතර 2023 වර්ෂය සඳහා ඇස්තමේන්තුගත බදු ආදායම රු. මිලියන 1,980 ක් විය.





ජාතික විගණන කාර්යාලය
රிපබ්ලික් සංකෘතියායුතු නුගුණසමය
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(iii) සමාජ ආරක්ෂණ දායක බද්ද ක්‍රියාත්මක කිරීම 2022 අංක 25 දරන සමාජ ආරක්ෂණ දායකත්ව බදු පනත අනුව 2022 ඔක්තෝබර් 01 දින සිට සිදු කර තිබුණි. මෙම බදු රැස් කිරීමේ හා පරිපාලනය කිරීමේ කාර්යයන්ගේ සමහර සංරචක දෙපාර්තමේන්තුවේ එතෙක් ක්‍රියාත්මක වූ Legacy පරිගණක පද්ධතිය හරහා සිදු කරනු ලබන බව නිරීක්ෂණය විය. ඒ අනුව රජය විසින් විවිත් විට පනවන නව බදු කාණ්ඩයන් පරිපාලනය කිරීමේ කටයුතු RAMIS පද්ධතිය හරහා සිදු කිරීමට පද්ධතිය තුළ පහසුකම් සලසාගෙන නොතිබීම මෙයට හේතු වී ඇති බවත්, එය දෙපාර්තමේන්තුවේ ආදායම් පරිපාලන කටයුතු නව්‍යකරණයෙන් හා ස්වයංක්‍රීයකරණයෙන් අපේක්ෂිත අරමුණු ඉටු නොවීමක් ලෙසත් නිරීක්ෂණය කෙරේ. තවද එමගින් RAMIS පද්ධතියේ සිට නැවත Legacy පරිගණක පද්ධතිය දක්වා ගමන් කිරීම RAMIS පද්ධතිය තුළින් බලාපොරොත්තු වූ අරමුණු ඉටු නොවීමක් බවත් Legacy පද්ධතිය ක්‍රමිකව භාවිතයෙන් ඉවත් කිරීමට ඇති අවස්ථාවක නැවත එම පද්ධතියට දත්ත ඇතුළත් කිරීම අවදානම් බවත් නිරීක්ෂණය කෙරේ.

(iv) 2015 දී විගණන බද්ද සහ 2017 දී ජ්‍යෙෂ්ඨ ගාස්තු හඳුන්වා දී ඇති අතර, එම බදු හඳුන්වා දී මේ වන විට වසර 03 කටත් අධික කාලයක් ගත වී ඇතත් ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතිය මගින් බදු පරිපාලන කටයුතු සිදු නොවන අතර, නව බදු හඳුන්වා දීමත් ඒවා පද්ධතිගත කිරීමත් අතර දැඩි කාල ප්‍රමාදයක් ඇති බව නිරීක්ෂණය විය.

(v) ඒ අනුව දේශීය ආදායම් දෙපාර්තමේන්තුව විසින් ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධති සංවර්ධන කටයුතු ආරම්භ කිරීමට පෙර හඳුනාගත් ඇතැම් බදු වර්ග මෙන්ම, පද්ධති සංවර්ධන කටයුතු ආරම්භ කිරීමෙන් පසු කාලීනව හඳුන්වා දුන් බදු වලට අදාළ පරිපාලන කටයුතු RAMIS පද්ධතිය මගින් කාර්යක්ෂමව සිදු නොවන බව නිරීක්ෂණය වේ.

3.6.6 ආදායම් බදු පරීක්ෂාව

TIN අංක 11401xxxx හි සංස්ථාපිත ආදායම් බදු (Corporate Income Tax) ගෙවීම සම්බන්ධයෙන් කරනු ලැබූ විස්තරාත්මක විගණන පරීක්ෂාවේ දී නිරීක්ෂණය වූ කරුණු පහත දැක්වේ.

3.6.6.1 තක්සේරු වර්ෂ 2019/20, 2021/22 හා 2022/23 තක්සේරු වර්ෂයන් සඳහා ස්වයං තක්සේරු වාර්තා/බදු වාර්තා (Tax Return) යථෝක්ත සමාගම විසින් ඉදිරිපත් කර ඇතැත් RAMIS පද්ධතිය තුළ අවම වශයෙන් එම බදු වාර්තාවල සඳහන් බදු වගකීමවත්, ගෙවිය යුතු බදු ශේෂ ලෙස සඳහන් නොකිරීම හේතුවෙන් පද්ධතිය තුළ සමාගම නමින් එක් එක් කාලපරිච්ඡේදයන්ට අදාළව සාවද්‍ය බදු ආපසු ගෙවීමක් (Refund) වාර්තා වී තිබීමෙන් රජයට අයවිය යුතු බදු ආදායම් සම්බන්ධයෙන් දෝෂ සහගත වාර්තා වීමක් පවතින බව නිරීක්ෂණය විය.





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
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3.6.6.2 2015/16 තක්සේරු වර්ෂය තුළ වර්ෂ අවසන් ගෙවිය යුතු සංස්ථාපිත ආදායම් බද්ද හා දඩ මුදල රු. 21,624,871 වූ අතර එම බදු මුදල විගණිත දිනය වූ 2024 මැයි 03 දින දක්වා ගෙවීමට සමාගම කටයුතු කර නොමැති අතර RAMIS පද්ධතිය තුළ තවදුරටත් ඊට අදාළ වැඩ අයිතම, වර්ෂ 08 කට අධික කාලයක් තිස්සේ විවෘතව පවතින බව නිරීක්ෂණය විය.

3.6.6.3 2019/20 සිට 2022/23 කාල සීමාව තුළ සමාගම නමින් ස්වයං තක්සේරු ගොනු කර තිබිය දී, සමාගම විසින් ගෙවූ බදු මුදල් පමණක් වාර්තා වී තිබුණි. මේ හේතුවෙන් දෙපාර්තමේන්තුව බදුගෙවන්නාට ආපසු ගෙවිය යුතු සාවද්‍ය බදු ශේෂයන් (Refund Amount) පද්ධතිය තුළින් නිරීක්ෂණය විය.

3.6.7 TIN අංක අවසාන ඉලක්කම් 2525 යටතේ 2022 හා 2023 වර්ෂයන්හි සිති ආනයනය කර තිබූ කෝරාගත් ආනයනකරුවන් සම්බන්ධයෙන් බදු ලියාපදිංචිවීම් හා ගෙවීම් පිළිබඳ පරීක්ෂා කිරීම.

3.6.7.1 බදුකරුවන් දෙදෙනෙකු පද්ධතිය තුළ දැනටමත් එකතු කළ අගය මත බදු ගෙවීම සඳහා අංක 7000 යටතේ ලියාපදිංචිව සිටින ක්‍රියාකාරී බදුගෙවන්නන් වුවත්, නියැදි විගණනයට අනුව 2022 හා 2023 වර්ෂයන්හි පිළිවෙලින් CIF එකතු වටිනාකමින් රු. 270,297,115 ක හා රු. 175,177,269 ක සිති ආනයනය කිරීමට TIN අංක 2525 යටතේ තාවකාලික ලියාපදිංචිය අංක නිකුත් කර තිබිණ. එසේ ක්‍රියාකාරී VAT බදු ක්‍රමය යටතේ ලියාපදිංචි වී සිටින බදුකරුවන් හට තාවකාලික ලියාපදිංචිය TIN අංක නිකුත් කිරීම මගින්, ඒ සම්බන්ධයෙන් දෙපාර්තමේන්තුවේ පිහිටුවා ඇති අභ්‍යන්තර පාලන ක්‍රමය නිසි ආකාරයෙන් ක්‍රියාත්මක නොවන බවට හා RAMIS පද්ධතිය මගින් එවැනි ක්‍රියාකාරකම් ස්වයංක්‍රීයව අනාවරණය වී නොමැති බව නිරීක්ෂණය විය.

3.6.7.2 තවද, මෙසේ තාවකාලික VAT ක්‍රමය යටතේ ආනයන සිදු කර ඇති සිති ආනයනකරුවන් අතරින් නියැදි විගණනයට අනුව ආනයනකරුවන් 14 දෙනෙකු ආදායම් බදු සඳහා ලියාපදිංචි වී ඇතත්, 2022/23 තක්සේරු වර්ෂය සඳහා අදාළව 2023 නොවැම්බර් 30 දිනට පෙර ඉදිරිපත් කළ යුතු ආදායම් බදු වාර්තා විගණිත දිනය වූ 2024 ජනවාරි 30 දක්වා ඉදිරිපත් කර නොතිබුණු අතර, ඔවුන් සියලුදෙනා විසින් 2022 හා 2023 වර්ෂයන්හි පිළිවෙලින් 2525 යටතේ ගෙන්වා ඇති සිති ආනයනවල මුළු CIF වටිනාකම රු. 3,580,948,952 ක් හා රු. 8,661,150,315 ක් විය.

3.6.8 මත්පැන් බලපත්‍රලාභීන් වෙත නිෂ්කාශනය සහතික නිකුත් කිරීම සම්බන්ධයෙන් පරීක්ෂා කිරීම

2024 වර්ෂයේ වාර්ෂික සුරාබදු බලපත්‍ර අළුත් කිරීමේදී දේශීය ආදායම් දෙපාර්තමේන්තුවෙන් ආදායම් නිෂ්කාශන සහතිකය ලබා ගැනීම අනිවාර්ය කර තිබූ කොන්දේසිය සුරාබදු දෙපාර්තමේන්තුව විසින් ඉවත් කිරීම හේතුවෙන් 2024 වර්ෂය සඳහා බලපත්‍රලාභීන් 443 ක් දේශීය ආදායම් දෙපාර්තමේන්තු ප්‍රධාන කාර්යාලය වෙතින් නිෂ්කාශන සහතික අයදුම් කර තිබූ නමුත් ඉන් බලපත්‍රලාභීන් 241 දෙනෙකු නිෂ්කාශන සහතික ලබා ගැනීමට ඉදිරිපත් වී නොමැත.





ජාතික විගණන කාර්යාලය
 රිදීරියා සංකර්ණාරාමය, කොළඹ 03
 NATIONAL AUDIT OFFICE

එමගින් දෙපාර්තමේන්තුවට හිඟ බදු අය කර ගැනීමට තිබූ අවස්ථාවක් අහිමි වී ඇති බව විගණනයේදී නිරීක්ෂණය විය. එසේ නිශ්කාමණ සහතික ලබා ගැනීමට ඉදිරිපත් වී නැති බදුකරුවන් 40 කගේ නියැදියක් පරීක්ෂා කිරීමේදී බදුකරුවන් 21 දෙනෙකු වෙතින් අය කර ගත යුතු රු. 187,644,815 ක හිඟ බදු ශේෂයක් ඇති බව 2023 ජුනි 30 දිනට හිඟ බදු ලේඛනය අනුව නිරීක්ෂණය විය.

3.6.9 සඵඵි විකාශන පහසුකම් සහිත ඔට්ටු මධ්‍යස්ථාන සම්බන්ධ බදු අයකිරීම් පරීක්ෂාව

සඵඵි විකාශන පහසුකම් සහිත ඔට්ටු මධ්‍යස්ථාන සම්බන්ධයෙන් දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2014/2015 වර්ෂයේ සිට 2022/2023 වර්ෂය දක්වා වාර්ෂික බද්ද හා දළ එකතුව මත බදු අය කිරීම් සම්බන්ධව සිදු කළ විගණන පරීක්ෂාවේ දී පහත කරුණු නිරීක්ෂණය විය.

3.6.9.1 1988 අංක 40 දරන ඔට්ටු හා සුදු බදු පනතේ 2 වන වගන්තිය හා 2015 අංක 14 දරන ඔට්ටු හා සුදු බදු (සංශෝධන) පනතින් කරන ලද සංශෝධනවලට අනුව සඵඵි විකාශන පහසුකම් සහිත ඔට්ටු මධ්‍යස්ථාන විසින් තක්සේරු වර්ෂ 2014/2015 (2015/03/31) දක්වා ගෙවිය යුතු වාර්ෂික බද්ද රු.300,000ක් හා තක්සේරු වර්ෂ 2015/2016 (2015/04/01) සිට ගෙවිය යුතු වාර්ෂික බද්ද රු.600,000 ක් වන අතර 2023/04/01 දින සිට එය රු.1,000,000ක් දක්වා වැඩි කර ඇති අතර එම බද්ද තක්සේරු වර්ෂය තුළ සමාන වාරික 4කින් හා අදාළ වාරිකය කාර්තුව ආරම්භ වීමට පෙර ගෙවිය යුතු අතර 2023 තක්සේරු වර්ෂ අවසානය දක්වා සඵඵි විකාශන පහසුකම් සහිත ඔට්ටු මධ්‍යස්ථාන සඳහා ලියාපදිංචි බදුගෙවන්නන් විසින් රු. 103,450,000 ක් වටිනා වාර්ෂික බදු මුදල් පමණක් ගෙවා නොතිබුණු බව නිරීක්ෂණය විය.

3.6.9.2 1988 අංක 40 දරන ඔට්ටු හා සුදු බදු පනතෙහි 2 (1) වන වගන්තිය හා 2001 අංක 07 දරන ඔට්ටු හා සුදු බදු පනතේ සංශෝධනයන්ට අනුව සඵඵි විකාශන පහසුකම් සහිත ඔට්ටු මධ්‍යස්ථාන විසින් වාර්ෂික බද්දට අදාළ වාරිකය කාර්තුව ආරම්භ වීමට පෙර ගෙවිය යුතු වුවද දැනටමත් ගෙවා අවසන් වාර්ෂික බදු නියමිත පරිදි අදාළ දිනයන් වලදී ගෙවා නොමැති අතර ප්‍රමාද වී ගෙවීම් පවතින බවත් එම ප්‍රමාද වී වාර්ෂික බදු ගෙවීම් සම්බන්ධව නියම කළ හැකි දණ්ඩන ප්‍රමාණය විගණන දිනය වූ 2023 මාර්තු 31 දක්වා ආසන්න වශයෙන් රු. 103,100,000 ක් පමණ වන බව විගණනයේදී සිදු කළ ගණනය කිරීම් අනුව නිරීක්ෂණය විය.

3.6.9.3 සඵඵි විකාශන පහසුකම් සහිත ඔට්ටු මධ්‍යස්ථානවලට අදාළව 2014 වර්ෂයේ සිට නොගෙවූ වාර්ෂික බදු හා ප්‍රමාද වී සිදු කළ ගෙවීම් සම්බන්ධව නිකුත් වී ඇති තක්සේරු පිළිබඳ පරීක්ෂාවේ දී මේ වන තෙක් අය කර නොගෙන පවතින බදු හා දඩ මුදල් රු.206,200,000 ක් බව නිරීක්ෂණය විය.





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

- 3.6.9.4 2014/2015 වර්ෂවල සිට 2022/2023 වර්ෂය දක්වා ව්‍යාපාර 03 හිම ඇතැම් කාලපරිච්ඡේද සඳහා මාසික දළ එකතුව මත ගෙවිය යුතු බද්ද නියමිත පරිදි අදාළ දිනයන්ට පෙර ගෙවා නොතිබුණු අතර ඒ අනුව එකිනෙක වර්ෂ සඳහා සඵවි විකාශන පහසුකම් සහිත ඔට්ටු මධ්‍යස්ථානවල ප්‍රමාද වී දළ එකතුව මත බදු ගෙවීම් සම්බන්ධව තවමත් අයවීමට පවතින දණ්ඩන ප්‍රමාණය ආසන්න වශයෙන් රු.1,679,339,966 ක් පමණ වන බව නිරීක්ෂණය විය.
- 3.6.9.5 2014 වර්ෂයේ සිට සඵවි විකාශන පහසුකම් සහිත ඔට්ටු මධ්‍යස්ථානවල නොගෙවූ මාසික දළ එකතුව මත ගෙවිය යුතු බදු හා ප්‍රමාද වී සිදු කළ ගෙවීම් සම්බන්ධව මේ වන තෙක් නිකුත් වී ඇති තක්සේරු සම්බන්ධව අය කර නොගෙන පවතින මාසික දළ එකතුව මත බදු හා දඩ මුදල් රු.2,621,108,150 ක් පමණ වේ.
- 3.6.9.6 දෙපාර්තමේන්තුවේ දැනට ආදායම් පරිපාලන කළමනාකරන තොරතුරු පද්ධතිය තුළ ඔට්ටු හා සුදු බද්දට අදාළ මොඩියුල සංවර්ධනය කර නොමැති බැවින් ඉහත බදුකරුවන්ගේ ආදායම් වාර්තා, බදු ගෙවීම්, තක්සේරු නිකුත් කිරීම්, ප්‍රගතිය හා සියලුම බදු පරිපාලන කටයුතු ලිපිගොනු මැනුවල් ක්‍රමයට පවත්වා ගෙන යාම හරහා සිදු කරන බැවින් තොරතුරුවල නිරවද්‍යතාවය ලිපිගොනු තුළින් ලබා දුන් තොරතුරු මත පදනම්ව විගණන කටයුතු තහවුරු කිරීමට සිදු වූ අතර බදු නිලධාරීන්ගේ පරිපාලනමය වැඩ අවම කිරීම සඳහා හා බදු අනුකූලතාවය ඵලදායී ලෙස සිදු කිරීම හා තොරතුරු නිවැරදිව හා යාවත්කාලීනව ලබා ගැනීමට නොහැකි වී ඇති බව තවදුරටත් නිරීක්ෂණය කෙරේ.
- 3.6.10 දේශීය ආදායම් දෙපාර්තමේන්තු මූලාශ්‍රයන්ට අනුව රජයට අය විය යුතු නමුත් මෙතෙක් අය කරගෙන නොමැති එකතු කළ අගය මත බදු පිළිබඳ පරීක්ෂා කිරීම.
- 3.6.10.1 දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2022 දෙසැම්බර් 31 දිනට හිඟ බදු වාර්තාව අනුව මුළු හිඟ බදු (බදු හා දඩ මුදල්) වටිනාකම රු. 904,342,180,777 ක් වන අතර ඒ තුළ රු.369,294,037,886 ක් වටිනා එකතු කළ අගය මත (VAT) හිඟ බදු මුදල් අන්තර් ගත වී තිබුණි. ඒම එකතු කළ අගය මත මුළු හිඟ බදු වටිනාකමත් සියයට 69 ක් එනම් රු. 255,000,293,729 ක් බදුකරු විසින් තක්සේරුව සම්බන්ධයෙන් අභියාචනා සිදු කිරීම, බදුකරු හෝ දෙපාර්තමේන්තුව විසින් නීතිමය ක්‍රියාමාර්ගවලට යොමු වීම වැනි හේතූන් මත අයකර ගැනීම තාවකාලිකව අත් හිටුවා තිබුණි. ඉතිරි වටිනාකම වූ රු.114,293,744,157 අය කළ හැකි (බාධාවකින් තොරව) එකතු කළ අගය මත හිඟ බදු හා දඩ ලෙස හඳුනාගෙන ඇති අතර, වසර 13 දක්වා කාලයක් පැරණි එකතුකළ අගය මත බදු ද රිට ඇතුළත්ව තිබුණි.
- 3.6.10.2 ඉහත සඳහන් රු.114,293,744,157 ක වටිනාකම හි Legacy පරිගණක පද්ධතිය (පැරණි පද්ධතිය) අනුව අය කළ හැකි ලෙස හඳුනාගෙන ඇති හිඟ බදු හා දඩ වටිනාකම වූ රු. 33,265,432,575 ක් වූ අතර RAMIS පරිගණක පද්ධතිය අනුව අය කළ හැකි ලෙස හඳුනාගෙන





ඇති භිත බදු හා දඩ වටිනාකම රු. 81,028,311,582 ක් වී තිබුණි. මෙම වටිනාකම් දෙකම තුළ වර්ෂ 05 ඉක්ම වූ එකතු කළ අගය මත භිත බදු හා දඩ මුදල් රු. 21,760,101,259 ක් සහ මූල්‍ය සේවා මත එකතුකළ අගය මත භිත බදු හා දඩ මුදල් රු. 424,575,285 ක් වශයෙන් එකතුව රු. 22,184,676,544 ක් වටිනා භිත බදු හා දඩ මුදල් ඇතුළත්ව ඇති අතර 2003 හා 2008 වර්ෂයේදී සිදුකළ සංශෝධනයන්ට අනුව බාධාවකින් තොරව අයකර ගත හැකි ලෙස හඳුනාගෙන ඇති උක්ත භිත බදු හා දඩ මුදල් වර්ෂ 5 ½ ක කාලය ඉක්මවා යාම හේතුවෙන් නීති කෘත්‍යාක්ෂේප ආරම්භ කිරීම අවිනිශ්චිතභාවයක් පවතින බව බැලූ බැල්මට නිරීක්ෂණය වන අතර ඒ හේතුවෙන් එම ආදායම රජයට අයකර ගැනීමේ හැකියාව අහිමි විය හැකි බව නිරීක්ෂණය කෙරේ.

3.6.11 නීති කෘත්‍යාක්ෂේප ආරම්භ කර ඇති සිද්ධීන්

3.6.11.1 එකතු කළ අගය මත බදු තීරණාත්මක හා අවසානාත්මක වූ පසු පැහැර හැර ඇති විට දෙපාර්තමේන්තුව විසින් අය කර ගැනීම සඳහා නීති ක්‍රියාමාර්ග ඇතුළු අය ක්‍රියාමාර්ග ගැනීමත්, බදුකරුවන් විසින් එම අය ක්‍රියාමාර්ග ගැනීම සම්බන්ධයෙන් එකී ක්‍රියාමාර්ග වලට එරෙහිව නීති කෘත්‍යාක්ෂේප ආරම්භ කිරීමත් සිදුව තිබුණි. දෙපාර්තමේන්තුව විගණනයට ඉදිරිපත් කරන ලද තොරතුරු අනුව 2022 දෙසැම්බර් 31 දිනට රු. 26,056,014,972 ක් වටිනා මතභේදාත්මක එකතු කළ අගය මත බදු සම්බන්ධයෙන් නීති කෘත්‍යාක්ෂේප 545 ක් ආරම්භ කර තිබුණි.

3.6.11.2 ඒ අනුව ඉහත මුළු නඩු 545 තුළ ඇතුළත් මහේස්ත්‍රාත් අධිකරණය හා දිසා අධිකරණවල පවතින නඩු අතරින් පිළිවෙලින් රු. 4,866,910,231 ක් වටිනා ශේෂයන්ට අදාළ නඩුකරයන් 162 ක් හා රු. 598,867,563 ක් වටිනා ශේෂයන්ට අදාළ නඩුකරයන් 42 ක්, විගණන වෙත ලබා දුන් තොරතුරු අනුව නෛතික කටයුතු ආරම්භ කර තිබුණු පනතේ 2002 අංක 14 දරන එකතු කළ අගය මත බදු පනතේ (සංශෝධිත ඇතුළු) 37 වගන්තිය අනුව තීරණාත්මක හා අවසානාත්මක භිත බදු මුදල් සම්බන්ධයෙන් ක්‍රියාමාර්ග ගෙන තිබුණද එම ක්‍රියාමාර්ග උක්ත පනතේ 48 (අ) වගන්තියේ සඳහන් කාල සීමාවන් ඉක්මවායාමට ප්‍රථමව නොගැනීම හේතුවෙන් උක්ත මහේස්ත්‍රාත් අධිකරණ හා දිසා අධිකරණවල පවතින මුළු එකතු වටිනාකම වූ රු. 5,465,777,794 ක නඩුකරයන් 204 කට අදාළව විගණනයට ලබා දුන් තොරතුරු ප්‍රමාණවත් නොවීම හේතුවෙන් එම තීරණාත්මක හා අවසානාත්මක භිත බදු මුදල් අයකර ගැනීමේ හැකියාව අවිනිශ්චිතභාවයක් පවතින බව බැලූ බැල්මට නිරීක්ෂණය විය.

3.6.11.3 තවද රු. 720,850,663 ක් වටිනා භිත බදු මුදල් බදුකරුගේ ස්වකීයත්වයට භිත හිමිවීම හේතුවෙන් අය වී නොතිබූ ගැටළු විසඳීම සඳහා වර්ෂ 5 ½ කට වැඩි කාලයක් ගත කරන ලද නඩුකරයන් විය.

3.6.11.4 බදු වාර්තා සැපයීම හා බදු ගෙවීම් කිරීමේදී බදු කරුවන් විසින් 2002 අංක 14 දරන එකතු කළ අගය මත බදු පනතේ 21 (1) හා 26 වගන්ති ප්‍රකාරව කටයුතු කළ යුතු බව දැක්වුවද, නියැදි





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

පරීක්ෂාවකට අනුව, රාජ්‍ය ආයතන 13 ක් විසින් සිය සැපයුම්කරුවන්ට (ලියාපදිංචි තැනැත්තන්ට) ගෙවන ලද එකතු කළ අගය මත බදු එම බදුකරුවන් විසින් දෙපාර්තමේන්තුවට අයවීමේදී එකතු කළ අගය මත බදු වශයෙන් 2018 වර්ෂයේ සිට 2023 වර්ෂය දක්වා රැස් කර තිබුණු රු.883,046,016 ක් වටිනා එකතු කළ අගය මත බදු දෙපාර්තමේන්තුව වෙත ජ්‍යෙෂ්ඨ කර නොතිබුණි.

4 මානව සම්පත් කළමනාකරණය

4.1 අනුයුක්ත කාර්ය මණ්ඩලය, තරා කාර්ය මණ්ඩලය

දේශීය ආදායම් දෙපාර්තමේන්තුවට අදාළව 2023 දෙසැම්බර් 31 දිනට වූ සේවක සංඛ්‍යාව පිළිබඳ තත්ත්වය පහත පරිදි විය.

සේවක කාණ්ඩය	අනුමත සේවක සංඛ්‍යාව	තරා සේවක සංඛ්‍යාව	පුරප්පාඩු සංඛ්‍යාව
ජ්‍යෙෂ්ඨ මට්ටම	1257	968	289
තෘතීයික මට්ටම	60	32	28
ද්විතීයික මට්ටම	1056	972	84
ප්‍රාථමික මට්ටම	495	390	105
එකතුව	2868	2362	506

4.1.1 2023 දෙසැම්බර් 31 දිනට සමස්ත පුරප්පාඩු සංඛ්‍යාව 506 ක් වූ අතර ඊට සමගාමීව 2020 , 2021 හා 2022 වර්ෂ වලදී පුරප්පාඩු සංඛ්‍යාව පිළිවෙලින් 320ක්, 387ක් හා 437 ක් ක් වී තිබුණි. මේ අනුව දෙපාර්තමේන්තුවේ සේවක පුරප්පාඩු සංඛ්‍යාව වර්ෂ ගණනාවක් පුරා ක්‍රමිකව වර්ධනය වීමක් පෙන්නුම්කර තිබුණු අතර 2023 දෙසැම්බර් 31 දිනට එය සමස්ත අනුමත සේවක සංඛ්‍යාවෙන් සියයට 17.6 ක් විය.

රී.එම්.කේ.එම්.පද්මලාල්

ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති

විගණකාධිපති වෙනුවට

රී.එම්.කේ.එම්. පද්මලාල්
 ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
 ජාතික විගණන කාර්යාලය





දේශීය ආදායම් දෙපාර්තමේන්තුව - ශ්‍රී ලංකාව
உள்ளநாட்டு இறைவரித் திணைக்களம் - இலங்கை
INLAND REVENUE DEPARTMENT - SRI LANKA

සර් චිත්තම්පලම් ඒ ගාර්ඩිනර් මාවත, කොළඹ 02
சேர் சிற்றம்பலம் ஏ. கார்டினர் மாவத்தை, கொழும்பு 02
Sir Chittampalam A. Gardiner Mawatha, Colombo 02