



INLAND REVENUE DEPARTMENT

Notice to Employers registered for Advance Personal Income Tax (APIT)

Employees' Taxpayer Identification Numbers (TINs) in the Schedule 01 of APIT Annual Statement

This is to inform all employers registered under the Advance Personal Income Tax (APIT), it is **mandatory to include each employee's Taxpayer Identification Number (TIN) in Schedule 01** of the **APIT Annual Statement** with effect from the **Year of Assessment (Y/A) 2025/2026**.

Employers must ensure that the TIN of every employee is accurately recorded in Schedule 01 at the time of submitting the APIT Annual Statement. **If the data record of any employee in the Schedule 01 is filled without a TIN, such record will be rejected by the RAMIS and such employee will not be able to get the credit on APIT deducted**, at the time of submitting the Return of Individual Income Tax.

Accordingly, employers are required to ensure that each employee listed in Schedule 01 is properly registered in the Inland Revenue Department and possesses a **valid TIN** prior to submission.

For further clarification or assistance, please contact the hotline at 1944 or visit the nearest Regional/ Metro office.

Commissioner General of Inland Revenue

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