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உள்ளநாட்டு இறைவரித் திணைக்களம்
INLAND REVENUE DEPARTMENT

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නැ.පෙ. 515, කොළඹ 2- ශ්‍රී ලංකාව

செயலகம்
14 வது மாடி

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Circular No: SEC/2023/E/06 -1

April 11, 2025

Circular to Senior Citizens

**SENIOR CITIZENS' QUARTERLY INCOME TAX REFUNDS FOR ADVANCE
INCOME TAX (AIT/WHT) DEDUCTED ON INTEREST**

The paragraph 6 of the Circular No. SEC/2023/E/06 dated September 25, 2023 on the above heading is amended as follows;

- Only one APPLICATION FOR REFUND CLAIM should be submitted for a quarter. Applications relevant to respective quarters can also be submitted together on or after relevant due dates. However, all Quarterly Applications for refund claim should have been submitted prior to the date of June 30th after the end of year of assessment. Any claim submitted after that date should be requested through Income Tax Return for the Year of Assessment and this mechanism shall not be applicable for such cases.

Provided however, all Quarterly Applications for refund claims for the Year of Assessment 2023/2024 are allowed to be submitted on or before 30.06.2025.

All other matters referred to in SEC/2023/E/06 dated September 25, 2023 remain unchanged.

R.P.H.Fernando
Commissioner General of Inland Revenue

Rukdevi P. H. Fernando
Commissioner General of Inland Revenue
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