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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2310/20 - 2022 දෙසැම්බර් මස 14 වැනි බදාදා - 2022.12.14  
No. 2310/20 - WEDNESDAY, DECEMBER 14, 2022

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### SOCIAL SECURITY CONTRIBUTION LEVY ACT, NO. 25 OF 2022

BY virtue of the powers vested in me under Section 8 of the Social Security Contribution Levy Act, No. 25 of 2022, I, Don Ranjith Sisira Kumara Hapuarachchi, Commissioner General of Inland Revenue do by this order specify the Social Security Contribution Levy return to be furnished by every registered person for every quarter commencing on or after October 01, 2022, in respect of the Social Security Contribution Levy payable in the format specified in the annexure.

The Commissioner General may amend the Social Security Contribution Levy return time to time as required.

DON RANJITH SISIRAKUMARA HAPUARACHCHI,  
Commissioner General of Inland Revenue.

Inland Revenue Department,  
Colombo,  
December 05th, 2022.



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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2022.12.14  
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 14.12.2022

Annexure

Form No. - SSCL\_20 (E)



## SOCIAL SECURITY CONTRIBUTION LEVY - RETURN

TAXABLE QUARTER ENDED: 

D	D	M	M	Y	Y
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 PERIOD CODE: 

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Taxpayer Identification Number (TIN) 

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Activity Code (Please, specify, if the nature of business has been changed) 

--	--	--	--	--	--	--	--

	Address
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Date of Issue:

Due Date:

### Part 01: Monthly breakup of Turnover

Sector	Turnover						Total	
	Month 1		Month 2		Month 3			
Liabe Turnover for SSCL	Rs.	Ct.	Rs.	Ct	Rs.	Ct.	Rs.	Ct.
Manufacturing								
Services								
Wholesale/Retail								
Distributor								
Financial services								
Any other Liabe								
Exempted / Non-Liabe Turnover								
Exempt Articles								
Exempt Services								
Any other Non-Liabe								

### Part 02: Calculation of Tax

Sector		Turnover		%*		Liabe Turnover		%		Tax Liability	
		Rs.	Ct.			Rs.	Ct.			Rs.	Ct.
Manufacturing	A			85	A1			2.5	A2		
Services	B			100	B1			2.5	B2		
Wholesale/Retail	C			50	C1			2.5	C2		
Distributor	D			25	D1			2.5	D2		
Financial Service**	E			100	E1			2.5	E2		
Any other Liabe	F				F1				F2		
<b>Total</b>	<b>G</b>				<b>G1</b>				<b>G2</b>		

\*Liabe % for SSCL

\*\* Value addition attributable to financial services, calculated by applying the attributable method specified in the Gazette Notification issued under section 25C of the Value AddedTax Act, No. 14 of 2002.

**Part 03: Total Tax Credits (LKR)**

		Amount paid	
		Rs.	Ct.
1 <sup>st</sup> Installment	N1		
2 <sup>nd</sup> Installment	N2		
3 <sup>rd</sup> Installment	N3		
B/F excess payments	N4		
<b>Total Tax Credits</b>	<b>N</b>		

<b>Balance Tax payable {IF (G2&gt;N) then (G2-N), else 0}</b>	<b>O</b>		
Excess Credits Carry Forward to next quarter {IF N> G2, (N- G2)}	<b>Q</b>		

**Part 04: DECLARATION**

Name of Secretary/ Principal Officer of the Company	
Name of Managing Director of the Company	

**I declare to the best of my knowledge and belief that all particulars furnished in this Return are true, correct and complete.**

Full Name of the Declarant						
Designation	<b>(Managing Director/Director/Secretary/Principal Officer/Duly Authorized Agent)</b>					
Telephone Number				Mobile		
E-Mail						
Signature				<b>OFFICIAL FRANK</b>		
NIC Number / Passport Number						
Date	D	D	M			
<p>➤ <i>Form specified by the Commissioner General of Inland Revenue under section 8 of the Social Security Contribution Levy Act, No. 25 of 2022.</i></p> <p>➤ <i>Please note that penalties are imposed on any person making an incorrect return, not submitting a return and accrue for non-payment of taxes on due date</i></p> <p>➤ <i>Duly complete return of Social Security Contribution Levy should be submitted to the Inland Revenue Department on or before 20<sup>th</sup> day of the month after the end of each relevant quarter</i></p>						

