



# Tax Flash News

## Additional Time for Filing the Return of Income - up to 08 December 2025

KPMG in Sri Lanka

November 2025

## Tax Flash News

The Department of Inland Revenue (DIR) has issued a notice PN/IT/2025/02 dated November 2025 granting additional time until 08 December 2025 for the filing of the Return of Income for the Year of Assessment 2024/25.

Attached herewith the notice uploaded in the DIR's website.

As per the provisions of the IRA, the statutory time bar to raise Assessment commences from date of filing the Self- Assessment Return. Hence the statutory Time bar will be dependent on the date of filing the Return of Income.



## INLAND REVENUE DEPARTMENT Notice to Taxpayers

### Year of Assessment 2024/2025 **Filing Return of Income**

As per the provisions of the Inland Revenue Act, No. 24 of 2017 (IRA), Taxpayers are required to file their Returns of Income not later than eight months after the end of each Year of Assessment. Accordingly, last date to file the Return of Income for the year of assessment 2024/2025 falls on November 30, 2025.

However, considering the adverse whether condition prevailing in the country due to the influence of Cyclonic storm “Ditwah”, the Inland Revenue Department (IRD) is granting a grace period for filing the return.

Taxpayers are hereby informed that IRD will not initiate any action on late filing, if such Return is filed within next **eight days** from 30th November 2025 (on or before **December 8, 2025**).

IRD urges all affected taxpayers to utilize this grace period to ensure return filing.

**Commissioner General of Inland Revenue**



**TAXES - FOR A BETTER FUTURE**