



To : .....

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(Name and Address of the Bank/Financial Institution)

**DECLARATION OF NON-TAXABLE STATUS BY A RESIDENT INDIVIDUAL FOR \*YEARS OF ASSESSMENT COMMENCING ON 01.04.2026 (YEAR OF ASSESSMENT 2026/2027 AND SUBSEQUENT YEARS OF ASSESSMENT) / YEAR OF ASSESSMENT COMMENCING ON 01.04.2026 (2026/2027) AND UP TO SUBSEQUENT YEARS OF ASSESSMENT ENDING ON ..... (..... /.....)**

**TYPE OF SELF-DECLARATION: \*ORIGINAL DECLARATION / REVISED DECLARATION**

Account Number/s .....

.....

Taxpayer Identification Number (TIN) .....

National Identity Card Number .....

Birth Certificate Number of the Minor Child (If the deposit is held in the name of a minor child)

.....

I, .....

.....

(Full Name of the Declarant) of . .....

.....

.....(Address) hereby declare that;

- 1) I am a resident individual of Sri Lanka (as per the provisions of the Inland Revenue Act, No. 24 of 2017).
- 2) \*I am the guardian of.....  
 .....  
 (Full name of the minor child).
- 3) The total interest received and receivable by \*me/him/her from the deposits maintained in the above \*account/accounts at this \*bank/financial institution, together with any interest received or receivable from any other account maintained at any other bank or financial institution, when aggregated with \*my/his/her other assessable income for the Year of Assessment

**Assessable income** is the total income received, expected to be received, or derived during the year of assessment from employment, business, investments (including interest income), and other sources of income.

**Taxable income** refers to the remaining income after deducting qualifying payments and reliefs, including the personal relief of Rs. 1,800,000.00, from the total assessable income of the year of assessment.

\*\*Kindly refer the circular for more details.



2026/2027, does not exceed the qualifying payments and reliefs granted under the provisions of the Inland Revenue Act No. 24 of 2017 (including the personal relief, e.g. Rs. 1,800,000 for the Year of Assessment 2026/2027). Therefore, no taxable income will arise to \*me/him/her for that year of assessment.

Furthermore, I expect that the same status will remain applicable to me/him/her for the following years of assessment, but only up to the year of assessment .....

Therefore, I kindly request that Advance Income Tax should not be deducted from the interest payable on all accounts maintained in my/his/her name at this bank/financial institution for the Year of Assessment 2026/2027 and for the subsequent Years of Assessment \*./, but only up to the Year of Assessment .....

- 4) If \*I/he/she have taxable income in any subsequent Year of Assessment, I agree to submit a new self-declaration, so that the validity of this self-declaration will not apply to that Year of Assessment and will remain valid only up to the preceding Year of Assessment.
- 5) I understand that the validity of this self-declaration will remain effective only until the relevant year of assessment, prior to the year of assessment in which the applicable changes are implemented, in the event that the Commissioner General issues a new circular in the future, in accordance with any changes to the provisions of the Inland Revenue Act, No. 24 of 2017.
- 6) I hereby declare that the information provided in this self-declaration is accurate to the best of my knowledge and belief. I understand that if this self-declaration contains any false or misleading information, I may be subject to penalties and legal consequences under the provisions of the Inland Revenue Act, No. 24 of 2017.

Date: .....

Signature .....

(\* please strike-off the statements not relevant)

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