

# Sri Lanka

## Recent developments relating to MAP in Sri Lanka prior to 15 August 2023

### **Developments relating to MAP in the tax treaty network**

- Sri Lanka did not provide the relevant information.

### **Other developments relating to MAP**

- Sri Lanka did not provide the relevant information.

## Latest Action 14 Peer Review report

Sri Lanka did not provide the relevant information.

## Tax treaty network of Sri Lanka

- 44 treaties, applicable to 44 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: not signed.

**Table 1. State of play of Sri Lanka's tax treaty network**

| Treaties in line with the Action 14 Minimum Standard following MLI impact | Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard | Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard |
|---|---|---|
| 18  | 0   | 26  |

Source: OECD

## Sri Lanka's MAP programme

### **Organisation of competent authority function**

- three persons (all of whom also work on other tasks as well)
- contact persons for MAP requests:
  - Mr D. R. S. Hapuarachchi Deputy Commissioner General of Inland Revenue ( Tax Policy & International Tax Policy) Inland Revenue Department, Colombo 02, Sri Lanka, [hapuarachchi.drs@ird.gov.lk](mailto:hapuarachchi.drs@ird.gov.lk) , +94 11 21354300 & +94 718572108
  - or Mr N.M.M.Mifly Senior Commissioner of Inland Revenue ( Tax Policy & International Tax Policy) Inland Revenue Department, Colombo 02, Sri Lanka, [mifly.nmm@ird.gov.lk](mailto:mifly.nmm@ird.gov.lk), +94 11 2135410 & +94 77 2246262
  - or Ms S O A C R Niwunhella Commissioner of Inland Revenue (International Tax Policy) Inland Revenue Department, Colombo 02, Sri Lanka, [niwunhella.soacr@ird.gov.lk](mailto:niwunhella.soacr@ird.gov.lk), +94 11 2135413 & +94 71 8317186.

Figure 1. Competent Authority Organisational Structure



Source: OECD

Table 2. Guidance on the MAP process

|                     |   |  |
|---------------------|---|--|
| <b>MAP guidance</b> | Mutual Agreement Procedure (MAP) Guidelines, 2023 | <a href="http://www.ird.gov.lk/en/publications/International/IRDSL_MAP_Guideline.pdf">http://www.ird.gov.lk/en/publications/International/IRDSL_MAP_Guideline.pdf</a><br>(Section 2.5 to be referred to for form and content of a MAP request, including information requirements) |
| <b>MAP profile</b>  | 10 March 2021                                     | <a href="https://www.oecd.org/tax/dispute/sri-lanka-dispute-resolution-profile.pdf">https://www.oecd.org/tax/dispute/sri-lanka-dispute-resolution-profile.pdf</a>  |

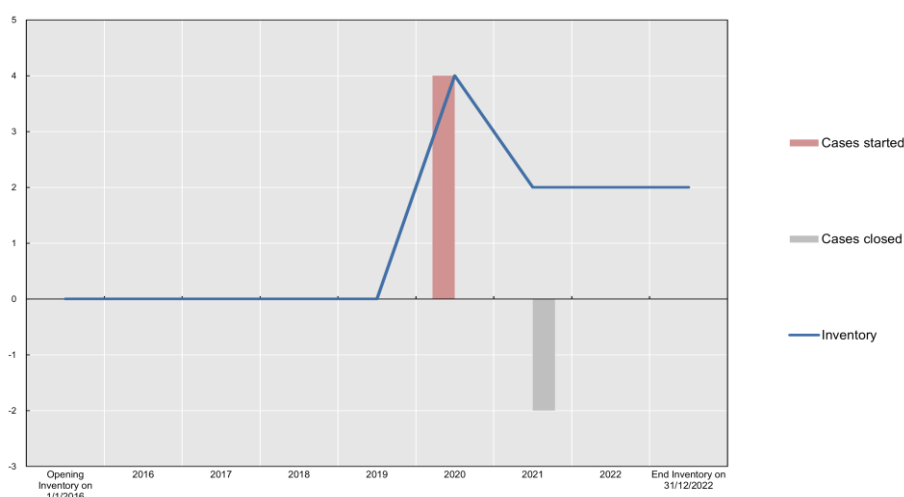
## Overview of Sri Lanka's MAP Statistics for 2022

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-sri-lanka.pdf> for details with respect to Sri Lanka's MAP Statistics.

### **Cases closed in 2022**

No MAP cases were closed by Sri Lanka in 2022.

Figure 2. Evolution of Sri Lanka's MAP caseload (2016-22)



Source: OECD

Table 3. Overview of Sri Lanka's MAP caseload for 2022

| Inventory for year 2022      | Opening Inventory<br>1/1/2022 | Cases started | Cases Closed | End Inventory<br>31/12/2022 |
|------------------------------|-------------------------------|---------------|--------------|-----------------------------|
| Attribution/allocation cases | 0                             | 0             | 0            | 0                           |
| Other cases                  | 2                             | 0             | 0            | 2                           |
| <b>Total</b>                 | <b>2</b>                      | <b>0</b>      | <b>0</b>     | <b>2</b>                    |

Source: OECD

Table 4. Sri Lanka's average time to resolve MAP cases in 2022

| Cases resolved in<br>year 2022 | Pre-2016 cases     |              | Post-2015 cases    |              | All                |              |
|--------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                                | Number of<br>cases | Average time | Number of<br>cases | Average time | Number of<br>cases | Average time |
|                                |                    |              |                    | Start to End |                    |              |
| Attribution / Allocation cases | 0                  | N/A          | 0                  | N/A          | 0                  | N/A          |
| Other cases                    | 0                  | N/A          | 0                  | N/A          | 0                  | N/A          |
| All cases                      | 0                  | N/A          | 0                  | N/A          | 0                  | N/A          |

Source: OECD



**From:**

## **Making Dispute Resolution Mechanisms More Effective – Consolidated Information on Mutual Agreement Procedures 2023**

**Access the complete publication at:**

<https://doi.org/10.1787/69b789e7-en>

### **Please cite this chapter as:**

OECD (2024), "Sri Lanka", in *Making Dispute Resolution Mechanisms More Effective – Consolidated Information on Mutual Agreement Procedures 2023*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/b8974d98-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.