

GUIDELINE FOR COMPLETING THE DECLARATION OF ASSETS AND LIABILITIES FORM

These guidelines are intended to assist in filling out the form, in addition to the instructions and guidance, especially “Notes” on page 2, provided within the form itself. Please read the information in the form carefully and complete it accordingly. This document serves as additional assistance only.

Paper size: Legal

Orientation: Landscape

Please use Adobe Acrobat Reader for the best viewing experience and functionality.

The Covered person’s information must include their name in the relevant section.

- Names of persons in the relevant fields shall be in the form of initials followed by the last name, unless the form states otherwise (e.g., A.B. Perera).
- Wherever it appears, “natural person” refers to an individual while a “legal person” refers to a legal entity, such as a company.
- For “Value,” provide an estimated amount known to the declarant as of the date of declaration, unless the form states otherwise.
- If the type of asset in the given category differs from the examples provided in the form, specify and include such assets as well.

General Information

1. Name with Initials

- Enter your name in the format: Initials followed by last name (e.g., A.B. Perera).

2. Type of Declaration and Year

- Select the type of declaration by selecting the appropriate category:
 - First appointment (Assets and liabilities as of the date of appointment)
 - Annual (Assets and liabilities as of the 31st of March)
 - End of tenure (Assets and liabilities as of the date of end of tenure/retirement/dismissal from office)
 - Post-retirement (Assets and liabilities as of the date marking the completion of the first and second years, respectively, from the date of the end of tenure, retirement, or dismissal from office)
 - Ad hoc (change of assets or liabilities ten million rupees or more)
 - Election (Assets and liabilities as of the date of nominations)
- Specify the relevant year (e.g., 2025).

3. Date of Submission

- Enter the date you submit the form.

4. Institution and Designation

- State the name of your institution (e.g., Ministry of Finance) and your current official designation (e.g., Director-General).

Personal Information of the Declarant

○ Name in Full

- Provide your complete name as it appears on official records.

- **Passport Number**
 - If applicable, mention your current passport number.
- **Taxpayer Identification Number (TIN)**
 - Enter your TIN if you are a registered taxpayer.
- **Dual Citizenship Status**
 - If you hold dual citizenship, specify the additional country and provide the passport number for that country.
- **Address Details**
 - Official Address: Your current workplace address.
 - Permanent Residential Address: Your legal permanent residence (if different from your current address).

When to Submit the Declaration

Check the appropriate box that reflects your reason for submission:

Reason	Deadline
First Appointment	Within three months of appointment
Annual	On or before 30 th June every year
End of Tenure	Within 14 days of the end of tenure/retirement/dismissal from office
Post-Retirement	For two consecutive years after the end of tenure/retirement/dismissal from office
Election	Upon submission of the nomination paper
Ad hoc (Change of assets/liabilities)	Within one month of the change

Assets and Liabilities of Covered Persons

"Covered persons" include:

- The declarant (yourself)
- Your spouse
- Dependent children (regardless of age)
- Any other dependent person (any person who is dependent upon you)
- Any person in cohabitation sharing your household for at least six months prior to the date of declaration
(Exception: You need not declare any person cohabiting as such if no mutual rights and obligations are shared)

Beneficial ownerships:

“Assets and liabilities” shall include all types of beneficial ownership, including joint ownership or possession, if the declarant has the benefit of use.

e.g., Automobile, the covered person drives a substantial amount of time.

A house, apartment, or other place where the covered person stays for a significant amount of time.

A legal entity from which the covered person possesses any type of benefit.

1. Information on Covered Persons Other than the Declarant

For each covered person, provide the details:

- Last name and other names (e.g., Silva H.S.)
- Nationality (e.g., Sri Lankan)
- Income Tax Number (TIN, if applicable)
- Passport Number (if applicable)

2. Immovable Property

List all immovable property held by any covered person. For each property, provide the information.

- **Type:** Select from the type of property given in the form.
- **Area/Space:** Mention the size of the property (in Ft², acres, or perches).
- **Address:** Provide the address of the property.
- **Date of Acquisition:** State the date it was acquired

3. Movable Property

- **Type:** Classify the property selected from the list given in the form

4. Movable Property – Vehicles

- **Type:** Classify the vehicle selected from the list given in the form
- **Type of Right:** Specify the legal right (e.g., ownership, lease, or right of use).
- **Make and Model:** Include manufacturer details.
- **Identification Number:** If applicable, provide registration or serial numbers.
- **Manner of Acquisition:** Include the date of acquisition as well.

5. Securities

- **Type:** Classify the security selected from the list given in the form.
- **Type of Right:** Indicate ownership, joint ownership, or other rights.

6. Corporate Rights

- **Legal Form:** State the legal structure of the entity (e.g., partnership, credit union).
- **Details of Registration:** Include registration identifiers (e.g., registration number).
- **Type of Right:** Specify the nature of the right (e.g., shareholder, partner).

7. Intangible Assets and Licenses

- **Type:** Specify the exact type of right; e.g., Specific right to use subsoil
- **Type of Right:** Classify the asset selected from the list given in the form.

8. Income

8.1 Income other than the gifts

- **Type of Income:** Specify the income type selected from the list given in the form:
Type of right

8.2 Gifts Including Travel Reimbursement

- **From whom:** (Source) Provide information on the donor (natural or legal person). (e.g. S.S.Jayalath/JDH Holdings)

9: MONETARY ASSETS

- **Type:** Specify the type of monetary asset selected from the list given in the form.
- **Type of Right:** Indicate the nature of ownership (e.g., sole ownership, joint ownership, or any other form of rights over the asset).
- **Amount:** Provide the total value of the asset in figures.
- **Currency:** Specify the currency (e.g., LKR, USD, EUR, etc.).
- **Entity:** Mention the name of the entity where the account is held or deposits are made.
Jurisdiction: Indicate whether the entity is registered in Sri Lanka or is a foreign entity.

10: FINANCIAL OBLIGATIONS

- **Item:** Serial number
- **Type:** Choose the applicable type of obligation from the list given in the form.
- **Amount:** State the total value of the financial obligation.
- **Currency:** Indicate the currency of the obligation (e.g., LKR, USD, EUR, etc.).
- **Beneficiary:** Identify the person or legal entity to whom the obligation is owed.
Entity Type: Specify if the beneficiary is a natural person (individual) or legal entity (company, organization).
- **Due Date:** Indicate the obligation's due date or repayment deadline (DD/MM/YYYY).
- **Guarantor:** If applicable, provide information about any third party guaranteeing the obligation.

11: OTHER TRANSACTIONS (NOT COVERED IN THE PREVIOUS TABLES)

- **Object of Transaction:** Select the applicable object from the list given in the form.
- **Counterparty Information:** Identify the other party involved in the transaction, including their name and relevant details.

12: COVERED PERSON'S POSITIONS OR MEMBERSHIP IN PUBLIC OR PRIVATE ORGANIZATIONS AND THEIR GOVERNING BODIES

- **Legal and Organizational Form:** Select the appropriate category from the list given in the form.
- **Details of Registration:** Provide the official registration details of the organization, including registration number and date if available.

13: TRUSTS

- **Trustee Information:** Provide the trustee's name and contact information. (including mobile and fixed line telephone numbers and address)

- **Assets:** Describe the assets held in trust.
- **Applicable Law:** Specify the legal framework governing the trust.

OATH OR AFFIRMATION REQUIREMENT

All declarants must certify the accuracy of their declaration under **oath** or **affirmation** before a **Commissioner of Oaths or Justice of the Peace**. The Commissioner of Oaths/Justice of Peace shall sign and certify the signature of the declarant.

The declaration must be sworn or affirmed at a designated location and on a specified date in the presence of a Commissioner of Oaths or Justice of the Peace. Failure to declare or providing false information may result in legal consequences under the **Anti-Corruption Act, No. 9 of 2023**.

ADDITIONAL INFORMATION AND ATTACHMENTS

(a) **Insufficient Space:** If the space provided in any section of the form is insufficient to record your information, you may attach additional schedules. Each schedule must be clearly referenced and signed by you.

(b) **No Assets or Liabilities to Declare:** If you have no assets or liabilities to declare in any section, write "**NONE**" in the relevant space.

REFERENCE TO LEGISLATION

For further details on your obligations and the legal framework governing asset declarations, please refer to **Part II of the Anti-Corruption Act, No. 9 of 2023**.

IMPORTANT REMINDERS

- Ensure all information is accurate and truthful.
- Sign the form in the presence of a Commissioner of Oaths or Justice of the Peace.
- Ensure to place the certification of the Commissioner of Oath/Justice of Peace.
- Keep a copy of your completed form and any additional schedules for your records.
- Failure to declare or misrepresentation may result in legal penalties under the Anti-Corruption Act.
- Submit the declaration to the head of department in accordance with the instructions given by the head of department for submissions.

By following these instructions carefully, you ensure compliance with the legal requirements and uphold transparency in the declaration process.

If unsure about any section, consult the **Anti-Corruption Act, No. 9 of 2023**, or contact **CIABOC** via:

- Tel: 0112596359 / 0767011954
- Email: assets@ciaboc.gov.lk
- Website: www.ciaboc.gov.lk