



INLAND REVENUE DEPARTMENT

Notification to State Institutions

Payment of Value Added Tax (VAT) when purchasing goods & services by State Institution

Value Added Tax (VAT) recovered by Registered Suppliers should be remitted to the Inland Revenue Department. During investigations conducted by the Department, it has been revealed that some suppliers, who are not registered for VAT, have issued Tax Invoice to State Institutions.

All suppliers of goods & services are not registered for VAT and Tax Invoices for VAT could be issued only by Registered Suppliers. All other suppliers who have not registered for VAT should issue commercial invoices.

Therefore, when a State Institution pays VAT to suppliers, they should verify whether the relevant supplier has been truly registered for VAT.

Following measures could be adhered for that purpose.

- ✦ Examination of the "Certificate of VAT Registration" issued by the Inland Revenue Department.
- ✦ Any further clarification on the above could be received by contacting the relevant Commissioner of the Regional Office of Inland Revenue Department or; Head Office through Telephone No.011-2134250-4

By paying your attention on this matter, contribute to secure the State Income which is used for the common interest.

For any further clarification, please contact IRD Call Centre by Dialing 1944.

Inland Revenue Web Site : www.ird.gov.lk

Commissioner General of Inland Revenue



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