



INLAND REVENUE DEPARTMENT

NOTICE TO PERSONS WHO ARE WILLING TO OBTAIN THE REGISTRATION AS TAX AGENT

The above persons who have already obtained Taxpayer Identification Number, now can go for Tax Agent Registration if the below mentioned one of the qualification has been obtained;

- (i) a member of the Institute of Chartered Accountants of Sri Lanka; or
- (ii) an Attorney-at-Law; or
- (iii) a member of the Sri Lanka Institute of Taxation established under the Sri Lanka Institute of Taxation Act, No. 21 of 2000; or
- (iv) being and individual registered as an auditor under the Companies (Auditors) Regulations, is approved by the Commissioner-General; or
- (v) an individual approved by the Commissioner - General as an **authorized representative** under regulations made in that behalf; or
- (vi) any sectorial firm or any other firm which is specialized for computation of Income Tax under PAYE Scheme which acts for any such tax payer; or
- (vii) Individuals with following qualifications and **three years experience** in accounting.
 - a) Executive Level I Examination/Certificate in Accounting and Business (CAB) Level 1/Certified, Business Accountant (CBA)/Certified Tax Advisor of the Institute of Chartered Accountants of Sri Lanka (CASL); or
 - b) Certificate in Business Accounting of Chartered Institute of Management Accountants (CIMA); or
 - c) Professional qualification foundation level of Association of Chartered Certified Accountants (ACCA); or
 - d) Managerial Level (Level 03) Intermediate Level Certificate of the Certified Management Accountants of Sri Lanka of Institute of Certified Management Accountants of Sri Lanka (CMA); or
 - e) Membership of the Association of Accounting Technicians (AAT).

1. A Tax Agent is entitled to act as **preparer** for the purpose of furnishing any of the tax returns on behalf of a tax payer. Further he can upload any of the schedules after preparing by themselves as **Authorizer**.
2. **The above Registration** can be obtained by visiting the **Primary Registration Unit** of the Inland Revenue Department on the first floor of the head office building at Colombo 2.
3. The above registration will also be available through **e-Service in due course** The **Quick Guide in this regard** is available on IRD official website (Downloads → Quick Guide → e-Service).

IN ORDER TO AVOID ANY CONGESTION, YOU ARE KINDLY INVITED TO UTILIZE THE FACILITIES PROVIDED FOR YOU TO MAKE ELECTRONIC SUBMISSION OF TAX RETURNS & SCHEDULES WITHOUT ANY DIFFICULTY AND DELAY.

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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