



# **INLAND REVENUE DEPARTMENT**

## **Notice to the Taxpayers**

**Date of Operation of Value Added Tax (Amendment) Act,  
No. 44 of 2022**

Further to the Notice No. PN/VAT/2022-04 dated 13.12.2022.

Value Added Tax (Amendment) Act, No. 44 of 2022 has been certified on December 14, 2022 and comes into operation with effect from the same date.

Accordingly,

- Registration for Value Added Tax (VAT) is effective from December 14, 2022 for the person whose value of taxable supply exceeded Rs. 20 million for the taxable period commenced from October 01, 2022 and required to register on or before December 28, 2022.
- Any other person is required to register for VAT not later than fifteen days from the date on which value of taxable supply exceeds or likely to exceed Rs. 20 million for a taxable period or Rs. 80 million for twelve months period.

**Commissioner General of Inland Revenue**

