



## INLAND REVENUE DEPARTMENT

### Notice to Resident Individuals in Sri Lanka

### Taxpayer Registration - Section 102(3) of the Inland Revenue Act, No. 24 of 2017 (IR Act)

As per the Gazette (extraordinary) Notification Number 2334/21 dated 31.05.2023, issued under the Section 102(3) of the IR Act, following **Resident Individuals** are required to get registered with the Inland Revenue Department (IRD) by obtaining Taxpayer Identification Number (TIN) with effect from June 01, 2023;

1. Practitioners registered with the Sri Lanka Medical Council established under the Medical Ordinance (Chapter 105)
2. Members of the Institute of Chartered Accountants of Sri Lanka established by Act, No. 23 of 1959
3. Members of the Institute of Certified Management Accountants of Sri Lanka incorporated by Act, No. 23 of 2009
4. Members of Institution of Engineers, Sri Lanka incorporated by Act, No. 17 of 1968
5. Members of Association of Professional Bankers, Sri Lanka
6. Members of Sri Lanka Institute of Architects incorporated by Sri Lanka Institute of Architects Law, No. 01 of 1976
7. Members of Institute of Quantity Surveyors, Sri Lanka incorporated by Act, No. 20 of 2007
8. Attorneys-at Law of Supreme Court of Sri Lanka
9. The persons who registered their businesses in Divisional Secretariats
10. The persons who have vehicles registered (other than Three wheelers, Motor bicycles and Hand Tractors) in Department of Motor Traffic
11. The persons who have purchased or acquired by virtue of Deeds Transfer, of any immovable property in Sri Lanka on or after April 1, 2018
12. Employee whose monthly contribution from both employee and employer to any Provident Fund is more than Rs. 20,000/-
13. Any individual who obtains approval for a building plan from a Local Authority
14. Any other individual who receives payment of Rs. 100,000 per month or Rs. 1,200,000 for twelve-month period for providing any services in Sri Lanka

#### General Instructions

1. This requirement is not applicable to a person who has already obtained a TIN.
2. TIN can be obtained **Online**, through IRD web portal e-Services ([e-Services --> Access to e-Services --> Taxpayer Registration](#)) or from Primary Registration Unit of the Inland Revenue Head Office located at Sir Chittampalam A. Gardiner Mawatha, Colombo 02 or from any Metropolitan or Regional Office.
3. Only a person who has taxable income (if assessable income exceeds Rs. 1,200,000/ per year) is required to pay Income Tax as per the provisions of the IR Act.

#### Commissioner General of Inland Revenue



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