

TAXPAYER GUIDELINES FOR REGISTRATION AND UPDATE

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For further details call IRD Call Centre on 1944

Obtaining a Taxpayer Identification Number (TIN)

Obtaining a Taxpayer Identification Number (TIN) is essential for paying taxes / importing/exporting or obtaining any services from the Inland Revenue Department (IRD). After obtaining a TIN, the person has to apply for relevant tax types registration and any other required services based on the requirements and the liabilities.

TIN can be obtained using the [IRD e-services](#). Refer the detailed quick guide '[How to register as a Taxpayer](#)' to go through the e-Services screens.

Supporting Documents required for obtaining a TIN

For Individuals

- NIC (Sri Lankans) or Valid Passport (Foreign Nationals)
- Business Registration Certification (if a Proprietorship is to be added)
- Utility Bill / Statement of Bank Account or Pass Book / Grama Niladhari Certificate (if address is different from NIC). For foreigners local address proof is required.

For Partnerships

- Partnership Registration Certification
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of all the partners

For Registered Companies (Private Limited, Company Limited by Guarantee, Foreign Company, Limited Company, Unlimited Companies, Offshore Companies)

- Certificate of Incorporation (Form 2A/2D/42/41 etc.)
- Form 01/05/40 certified by Registrar of Companies.
- All Form 20s certified by Registrar of Companies.
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of all directors
- Form 13 certified by Registrar of Companies (If applicable)
- Form 18 certified by Registrar of Companies, if Form 20 is obtained to recognize director's signature.
- Articles of Association
- Registration certificate issued by the Board of Investment and relevant agreement

For Others Entities

- Letter of request by the head of the institution
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) and the letter of appointment of the signatory
- Minutes of the AGM / Executive Report (if applicable)
- Registration certificate
- Confirmation of the branch issued by the head office (For Branches only)
- Act/Gazette for the establishment (For Government & Semi Government Institutions only)
- Joint Venture agreement and copies of TINs of the partners (For Joint Ventures only)
- Power of attorney for the signatory (For Joint Ventures and for Foreign Companies if applicable)
- Project agreement and cabinet approval etc. (For Projects only)
- Trust deed and NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of the Trustees (For Trusts)

For further details call IRD Call Centre on 1944

Obtaining a Personal Identification Number (PIN) and Staff IDs (SSID)

Obtaining a PIN is essential to access [IRD e-services](#), and a PIN can be obtained at the [e-service portal](#). Refer the detailed quick guide [‘How to obtain a PIN to use e-Service’](#) to go through the e-Services screens.

PIN will be generated and sent to your registered e-mail address immediately. You can also choose to obtain the PIN via postal mode.

SSID are essential for Companies, Partnerships and Tax Agents to access [IRD e-services](#).

After obtaining a PIN, SSIDs need to be requested only via the e-Service Portal’s [Authorization of Staff/Tax Agent link](#) in order to allow their staff to log in.

Staff can be authorized for each tax type, as preparers and approvers. Refer the detailed quick guide [‘How to authorize staff or external tax agents to act on your behalf’](#) to go through the e-Services screens.

SSID will be generated and sent to your registered e-mail address on the following working day.

For further details call IRD Call Centre on 1944

Registration of Tax Types

After obtaining a TIN, it is essential for each taxpayer to register for relevant taxes applicable, and the same can be done using the [IRD e-services](#). Refer the detailed quick guide '[How to Register for a Tax Type](#)' to go through the e-Services screens.

Persons who can register for tax types

- Income Tax – Those who are liable to submit returns based on the income above liable threshold
- Value Added Tax (VAT) – Those with taxable supplies above threshold or on voluntary basis
- Other tax types – Those who are liable to register

For corporate entities, once TIN is obtained, Corporate Income Tax (CIT) is automatically registered.

No supporting documents are required for tax types other than VAT.

In case of any updates required in the taxpayer's registration details, such details should be updated prior to applying for any/all tax type(s) including Permanent VAT.

Supporting Documents required to register for Permanent VAT

- Document proof confirming taxable supplies in business (Sales invoices / Purchase orders/ Sales agreements / Bank statements / Rent agreement/ Airway bill / Bill of lading / Commercial invoices / Bank endorsement
- Registration certificate issued by Tea board, Coconut Cultivation Board, Gem & Jewelry Authority, etc.)
- In case of voluntary registration, the purpose of registration should be stated
- In case of registering under section 22(7) of Value Added Tax Act No. 14 of 2002/Special Project/Strategic Development Project, kindly refer the section below
- NIC copy of the person authorized to collect the VAT certificate

For further details call IRD Call Centre on 1944

Registration for Temporary VAT

Temporary VAT is required to undertake import, export and re-export activities via Sri Lanka Customs, for those who have not obtained a permanent Value Added Tax registration and the same can be obtained using the [IRD e-services](#).

If registration details including need to be updated, such details should be updated before applying for Temporary VAT.

Temporary VAT provided to persons undertaking following activities shall not be required henceforth as per the letter (CGIR/2020/2-2) of Commissioner General of Inland Revenue to Director General of Customs, dated 23.11.2020.

- Customs Clearance and related activities
- Ship agents and sub agents
- Clearance agencies and wharf representatives
- Entities registered with the Board of Investment (BOI) and undertake import and export activities
- Warehouse operators
- Courier agents

Supporting Documents required to register for Temporary VAT

- For Imports: Bill of landing / Airway bill
- For Exports: Purchase order / Purchase agreement

For further details call IRD Call Centre on 1944

Registering as Tax Agents

Individuals and Partnerships who have already registered with IRD and obtained a TIN, and also equipped with one of the requirements listed below can apply as tax agents. Company that are liable for PAYE also can act as tax agents for PAYE alone.

- An Attorney-At-Law
- A member of the Institute of Chartered Accountants of Sri Lanka
- A member of the Sri Lankan Institute of Taxation
- An individual approved by the CGIR and registered as an auditor under the Companies (Auditors) Regulations
- An individual specified by the CGIR of any other kind

Registration of tax agents can be done by using the [IRD e-services](#). Refer the detailed quick guide '[How to register as a tax agent](#)' to go through the e-Services screens.

Supporting Documents required to register as Tax Agents

- NIC (Sri Lankans) or Valid Passport (Foreign Nationals)
- Documental proof for the valid qualification to act as a tax agent as per the [Authorized Representative Regulations No. 01 of 2006 made under Section 212 & 217 of the Inland Revenue Act No. 10 of 2006](#).

For further details call IRD Call Centre on 1944

Updating Taxpayer Registration Details

After obtaining a TIN, it is essential for each taxpayer to update the registration details regularly and accurately, and the same can be done using the [IRD e-services](#). Refer the detailed quick guide '[How to change Taxpayer Profile Information](#)' to go through the e-Services screens.

Supporting Documents required to Update Taxpayer Registration Details

For Individuals

- NIC (Sri Lankans) or Valid Passport (Foreign Nationals)
- Business Registration Certificate (if proprietorship details to be added/updated)
- Utility Bill / Statement of Bank Account or Pass Book / Grama Niladhari Certificate (if address is different from NIC)

For Partnerships

- Partnership Registration Certificate
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of the partners
- Deed/lease agreement (if address is to be updated)

For Registered Companies (Private Limited, Company Limited by Guarantee, Foreign Company, Limited Company, Unlimited Companies, Offshore Companies)

- Amended / New Business Registration Certificate and Form 04 (to update Name)
- Form 01 / Form 20 / Form 13 certified by Registrar of Companies (whichever applicable)
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of the directors

For Others

- Letter of request by the head of the institution
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) and the letter of appointment of the signatory
- Deed/lease agreement (if address is to be updated)
- Minutes of the AGM / Executive Report / Confirmation of the branch issued by the head office / Act/Gazette for the establishment of the institution (whichever applicable)
- Amended / New Registration certificate
- Joint Venture agreement and copies of TINs of the partners (For Joint Ventures only)
- Power of attorney for the signatory (For Joint Ventures only if not included in the agreement)
- Project agreement and cabinet approval etc. (For Projects only)
- Trust deed (For Trusts only)

For further details call IRD Call Centre on 1944

Updating Tax Type Details (Activation / Inactivation of Income Tax / VAT / WHT)

After obtaining a TIN and registered for tax types, the taxpayer can update the tax type details via the [IRD e-services](#). Refer the detailed quick guide '[How to change Tax Type Detail Information](#)' to go through the e-Services screens.

In case of any updates required in the taxpayer's registration, such details should be updated prior to applying for tax type details update.

Activation of Tax Types: If the current status of the tax type is inactive and needs to be activated due to liability.

Supporting Documents required to Activate Tax Type

- Letter of request confirming liability for activation of tax types other than VAT
- Letter of request and document proof confirming taxable supplies for activation of VAT (Sales invoices / Purchase orders/ Sales agreements / Bank statements / Rent agreement/ Airway bill / Bill of lading / Commercial invoice with bank endorsement / Registration certificate issued by Tea board, Coconut Cultivation Board, Gem & Jewelry Authority, etc.)

Inactivation of Tax Types: If the current status of the tax type is active and needs to be inactivated due to lack of liability, all issued / pending returns should be submitted before applying for inactivation of tax types.

Supporting Documents required to Inactivate Tax Type

- Letter of request stating the reason for inactivation and document proof confirming the absence of liability
- An affidavit confirming the closure of business activity by the individual / partners / directors
- Document proof for cancellation of the business registration provided by the relevant authority (Registrar of Companies / Local Government)
- Bank Statements of the last 12 months

For further details call IRD Call Centre on 1944

Registration under Simplified Value Added Tax Scheme (SVAT)

SVAT registration is done under the following categories for those who are already registered for VAT.

SVAT registrations can be done by visiting the Tax Registration Unit (2nd Floor) at the IRD Head Office or by emailing the relevant application and supporting documents to tr@ird.gov.lk (in one PDF file).

1. Registered Identified Supplier (RIS)
2. Registered Identified Purchases (RIP)
 - Under section **22(7)** of Value Added Tax Act No. 14 of 2002
 - Under **Specified Project** referred to in paragraph f(II) of PART II of the First Schedule to the Value Added Tax Act No. 14 of 2002
 - Under **Strategic Development Project** section 3(4) of the Strategic Development Projects Act, No. 14 of 2008
 - Zero Rated Suppliers (Exporters)
 - Deemed exporters
 - Suppliers to the one/more of the above

Refer the [Gazette Extraordinary No. 1986/9 dated Tuesday, 27.09.2016](#) (Specified the Guidelines to operate Simplified Value Added Tax Scheme that effective from 01.01.2016) for more details regarding SVAT.

Supporting Documents required registering for SVAT

Registering under RIS category

- [Application for New / Change SVAT Scheme Registration TPR 006 E](#)
- Board resolution (company) / no objection letter (Partnership) authorizing a director/partner to apply for SVAT
- List of RIPs and registration certificates
- SVAT Purchase order of one RIP

Registering under RIP category

- [Application for New / Change SVAT Scheme Registration TPR 006 E](#)
- Letter of request by the individual / partner / director and the Board resolution (company) / no objection letter (Partnership) authorizing a director/partner to apply for SVAT
- [Appendix – C - For Adding / Removing / Updating of Authorized Credit Voucher Signature details TPR 015 E](#)
- Certified Specimen Signatures of the Authorized Individuals to sign Credit Vouchers
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of the Credit Voucher Signatories
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of the Credit Vouchers Collectors
- Registration certificate issued by Export Development Board / Tea Board / Coconut Cultivation Board / Gem & Jewelry Authority etc.
- List of RIS and RIS registration certificates
- Purchase orders and invoices
- Bank statements

For further details call IRD Call Centre on 1944

Following documents are required in addition to the above (under RIP category) for those registering under section 22(7) of Value Added Tax Act No. 14 of 2002 as a projects

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Registration Certificate issued by the Board of Investment (BOI) (if applicable)
- Agreement entered with the Board of Investment (BOI) if applicable
- Project proposal including the project value, type, and expected value of supply, projected business commencement date, grant chart, etc.
- Documents confirming the source of funds
- Report of the work in progress
- Intended purchase list (should be approved by BOI for BOI registered entities)
- Deed/lease agreement of the property
- Survey plan approved by the relevant local government authority, and certified by BOI (if applicable)
- Approved building plan and sketch showing access to the project area
- Bill of quantities (BoQ) certified by a chartered engineer
- Approvals from Tourists Board (for hotels only)
- Environment clearance from the relevant government department
- Contract agreements (if applicable)

In addition to the above (under RIP category), for the projects under Specified Projects / Strategic Development Project

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Gazette notification / Approval from the relevant Ministry / Letter signed by the secretary to the relevant Ministry
- Registration Letter from the Secretarial Branch

For further details call IRD Call Centre on 1944

Updating SVAT Details

SVAT registration details can be updated by visiting the Customer Information Update Unit (2nd Floor) at the IRD Head Office or by emailing the relevant application and supporting documents to ci@ird.gov.lk (in one PDF file). Application and supporting documents should be signed only by the following individuals.

- Director who is authorized by the board resolution to apply for SVAT
- Partner who has obtained no objection letter to apply for SVAT
- Individual

In case the director / partner is changed, a new board resolution / no objection letter needs to be submitted.

Supporting Documents required to update SVAT details

- A copy of the board resolution / no objection letter stated above (if applicable)
- [Application for New / Change SVAT Scheme Registration TPR 006 E](#)
- [Appendix – C - For Adding / Removing / Updating of Authorized Credit Voucher Signature details TPR 015 E](#)
- Certified Specimen Signatures of the Authorized Individuals to sign Credit Vouchers
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of the Credit Voucher Signatories
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of the Credit Vouchers Collectors

For further details call IRD Call Centre on 1944

Updating Project Details

Projects registered under the following categories can be updated by visiting the Customer Information Update Unit (2nd Floor) at the IRD Head Office or by emailing the relevant applicant and supporting documents to ci@ird.gov.lk (in one PDF file).

- Under section **22(7)** of Value Added Tax Act No. 14 of 2002
- Under **Specified Project** referred to in paragraph f(II) of PART II of the First Schedule to the Value Added Tax Act No. 14 of 2002
- Under **Strategic Development Project** section 3(4) of the Strategic Development Projects Act, No. 14 of 2008

Applications should be submitted before 14 days from the date of the current extension date and should be signed only by the following individuals. In addition to that, any conditions laid during the previous extension should be fulfilled before submitting the application.

- A Director who is authorized by the board resolution to apply for SVAT
- A Partner who has obtained no objection letter to apply for SVAT
- Individual

In case the director / partner needs to be changed, a new board resolution / no objection letter needs to be submitted.

Supporting Documents required to update Specified Projects / Strategic Development Projects

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Letter of extension issued by the relevant Ministry / Gazette notification
- Letter of extension issued by the Secretarial Branch

Supporting Documents required to update 22(7) Projects

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Progress report along with the photographs certified by the director
- Bank statements for the period from the previous extension certified by the director
- Cost incurred in the format prescribed
- Material Reconciliation in the format prescribed
- Contractor payment details
- Schedules for imports / local purchases / SVAT purchases
- Amended project proposals / additional Bill of Quantities (BoQ) if applicable
- Supplementary agreements entered with BOI / letters issued by BOI if applicable
- Any other documents requested to be submitted during the previous extension

For further details call IRD Call Centre on 1944