

**INSTRUCTIONS ON SUSPENDED VAT (SVAT) SCHEME**

**1. Who is eligible to come under this scheme?**

Registered persons for VAT, but optional VAT payers are not eligible.

**2. Who is a Registered Identified Purchaser –RIP?**

- (i) Any exporter or provider of zero rated service under section 7 of the VAT Act, having zero rated supplies more than 50% of his total taxable supplies;
- (ii) Registered person engaged in any Strategic Development Project referred to in paragraph (f)(i) of PART II, or Registered persons engaged in any **Specific Project** (ie..specified or special project identified by the Minister of Finance) referred to in Paragraph (f)(ii) of PART II of First Schedule to the VAT Act;
- (iii) Persons registered under **Section 22(7)** ,and who are entitled to claim input tax under the Act
- (iv) Manufacturers who supply goods manufactured in Sri Lanka (liable to VAT) to exporters to be utilized for manufacture of goods for export, where the value of such supplies and zero rated supplies are more than 50%of his total taxable supplies
- (v) Providers of value added services to exporters which results in the improvement of the quality, character or value of any goods manufactured for export where such supply of services more than 50% of his total taxable supply.
- (vi) Suppliers of goods or services to the above persons where the total of such supply is more than 50% of his total taxable supply.

**3. Who is a Registered Identified Supplier –RIS?**

Suppliers of any goods or services to above Registered Identified Purchasers(RIPs)

**4. Who is a NFE Manufacturer (Consignee)?**

If RIP is a direct exporter who received materials or services on Non foreign exchange (NFE) or non-cash basis from local suppliers (RIS) on behalf of the foreign buyer to whom the final product is exported, such RIP is named as NFE Manufacturer.

**5. Who is a NFE Supplier?**

If RIS supplies goods or services to RIP on Non foreign exchange (NFE) basis or non-cash basis on behalf of the foreign buyer, such RIS is named as NFE Supplier.

## **6. What is suspended purchase?**

When goods or services purchased for carrying on any respective activity which is mentioned in item (i), (ii),(iii),(iv),(v) or (vi) of paragraph 1 of this instructions without paying VAT , such purchase is known as suspended purchase.

## **7. What is suspended supply?**

When goods or services provided to any person who is carrying on any respective activity which is mentioned in item (i), (ii),(iii),(iv),(v) or (vi) of paragraph 1 of this instructions suspending VAT component, such supply is known as suspended supply.

## **8. What is a credit voucher (SVCV)?**

SVAT CREDIT VOUCHERS (SVCV) are provided by the Department to RIPs for them to issue it to their Suppliers (RISs) with value equivalent to suspended VAT on suspended purchase. SVCV are in a serial order. A book of SVCV contains 50 credit vouchers.

## **9. How do you obtain the registration?**

- (i) Submit an application form which is available in the official web site of the Commissioner General
- (ii) The applicant should be an authorized individual. In the case of companies, the applicant should be one of the directors authorized by the Board of Directors (certified extract of the board resolution must be submitted). In the case of partnerships, the applicant should be a partner. In the case of proprietorship, applicant should be the proprietor. Further, the applicant himself is required to be present for obtaining the registration. However, in the case of companies, applicant or an authorized representative of the company is required to be present for obtaining the registration.
- (iii) Submit necessary original documents of the TIN certificate, VAT certificate, copy of the registration certificate of EDB, TQB, or BOI, if applicable with its copies..
- (iv) Depending on the information available with the Commissioner General and documents submitted by the applicant, RIP status will be accorded under suspended scheme . If the Commissioner General is not satisfied that RIP status is to be accorded , he will accord RIS status. When granting RIS status, additional information such as auditors accounts, bank statements, etc in order to ascertain the existence of the business may be requested.
- (v) **New Registrations could be made only on Wednesdays.**
- (vi) Once your application is accepted, a certificate is given mentioning the status whether you are a RIP or RIS or RIP/RIS

## **10. How do you obtain the RIP Status?**

SVAT 01 (application form) is to be submitted with necessary documents.

### **In granting RIP status**

- (i) to a person who is engaged in specified project ,a copy of the approval given by the Ministry of Finance and a letter from the Secretariat which is in the 14<sup>th</sup> floor ,are to be submitted.
- (ii) to a person who is engaged in strategic development project which is under project implementation period, a copy of the BOI agreement and the gazette notification is to be submitted.
- (iii) to a person who has a project which has been approved under section 22(7) of the VAT Act and which is under project implementation period, a copy of the approval given by the Commissioner for VAT is to be submitted.
- (iv) to a person who is having zero rated supplies, a verification is made from the computer system of the Department as to whether the zero rated supply is more than 50% of his total taxable supplies,. For that , two VAT returns should be available in the IRD computer system showing the above position. If it cannot be seen from the IRD computer system, original cus-decs with proof for exports and a letter from the Computer Development Unit in that regard are to be submitted.  
The place of business is visited for getting confirmation.
- (v) The back dated registration is not considered in respect of RIPs.
- (vi) The names and NIC numbers of two persons, to whom the credit vouchers to be handed over, should be given in the application form.

## **11. Why a person is accorded RIS status and RIP status both?**

RIS status is accorded since he supplies goods or services to RIPs. When such RIS has suspended supplies including zero rated supplies, if any, more than 50% of his total taxable supplies,, he is accorded RIP status for him to purchase goods and services under suspended terms.

## **12. How such RIS and RIP status are obtained?**

- (i) When a request is made for both the status, a verification is made from the computer system of the Department as to whether the suspended supply including zero rated supply are more than 50% of his total taxable supplies,. For that , two VAT returns should be available in the IRD computer system showing the above position. If it cannot be seen from the IRD computer system, original credit vouchers received by him for two previous calendar months and submission of a schedule in that regard should be made available to ascertain whether his suspended supplies are more than 50% of the total supplies. The place of business is visited for getting confirmation.

- (ii) Any registered person having more than 50% exempt supplies is not eligible to get registration as RIP.
- (iii) The back dated registration is not considered when changing the status from RIS to RIP.
- (iv) The names and NIC numbers of two persons, to whom the credit vouchers to be handed over, should be given at that point.

### **13. AS RIP, How do you collect credit vouchers from the Department?**

Submit an application form which is available in the website, with

- Original SVAT certificate
- Tax clearance certificate
- Recommendation of the Assessor in SVAT Branch, regarding Submission of VAT returns and SVAT Reports
- Recommendation of Tax officer , computer regarding the submission of reports via mail and whether invoices have been sent

Send the collector with his national identity card (collectors names have already been informed to the SVAT branch at the time of obtaining the RIP status.) and a letter containing five names of signatories, designations and specimen signatures of these signatories

### **14. After obtaining the registration under SVAT, what is to be done?**

**RIS** - The value of supply should be according to the VAT Act .i.e, price after considering other charges levies and taxes etc,(as specified in Form SVAT 02). Tax invoice should not be issued to RIP under any circumstance.

- Disregard cents, take it in to closest rupee.

**RIP** - Purchase goods and services without paying VAT to any RIS on a suspended invoice issued by the RIS. Do not accept any tax invoice from a RIS.

- Goods and Services purchased on a suspended invoice should be used for specified purpose. RIPs are also eligible to make local supplies, but the total zero rated supplies and suspended supplies of any such RIP for a calendar month should not be less than 50% of his total supplies. In such a situation, he is eligible to purchase goods or obtain services under suspended terms which are used for its taxable supplies and such purchase is treated as a purchase used for deemed specified purpose.

- RIS** - Enter information in suspended tax invoice then and there in SVAT 05 and have a link with SVAT 04 and SVAT05.
- End of the month, get a printout and check whether all Suspended invoices have been included.
  - If correct, sign SVAT 04 and 05 and send a mail or send by post to the RIP within 10 days from the end of the month
- RIP** - Check whether the information received is correct; write one credit voucher on the total net value of purchase given in item 8 and suspending the VAT which is in item 9 of SVAT 04.
- Send back all the documents to RIS with a credit voucher. Before manual documents are sent or exchanged, scanned documents with the signature can be emailed giving the credit voucher number . Credit voucher should be given within 15 days from the end of the month in which the suspended purchase is made.
- RIS –NFE** -issue a NFE suspended VAT invoice on non-cash supply of goods or services (as specified in Form SVAT 02(a) ) to RIP for such supply of goods or service, if such RIS has received a purchase order from foreign purchaser with the instruction to deliver the goods/services to RIP- NFE and RIS-NFE should have a delivery request from RIP-NFE to deliver such supply of goods or services.
- Enter that information in SVAT 05 then and there and have a link with SVAT 04 and SVAT05.
  - End of the month, get a printout and check whether all Suspended invoices have been included.
  - If correct, sign SVAT 04 and 05 and send an email or send by post to the RIP-NFE within 10 days from the end of the month
  - Prepare SVAT 07, SVAT 07© and SVAT 07(d) and handover them to the department on or before 30<sup>th</sup> day of the following month and send emails by using the given e-mail format to the given email address.
- RIP -NFE** - Check whether the information received is correct, write one NFE basis credit voucher on the total net value of purchase given in item 8 and suspending the VAT which is in item 9 of SVAT 04.
- Send back all the documents to RIS-NFE with a credit voucher. Before manual documents are sent or exchanged, scanned documents with the signature can be mailed giving the credit voucher number . Credit voucher

should be given within 15 days from the end of the month in which the suspended purchase is made.

- Prepare SVAT 06, SVAT 06(a)SVAT 06(b) ,and SVAT 06(c) and handover them to the department on or before 30<sup>th</sup> day of the following month and send emails as per the given email formats and send to given email address.

### **RIS – a Bank**

- collect credit vouchers without submitting SVAT 04 and 05 to respective RIPs.. RIPs are bound to produce SVAT credit voucher at the point of transaction or within 7 days from the end of a month in which the transaction is carried out irrespective of submission of forms SVAT 04 and 05 by a bank in respect of such transactions. No credit voucher is entertained by a bank after 07 days from the end of the relevant month in which the transaction is carried out. RIS-Bank is required to keep same information which is in SVAT 05 with the respective branch of the bank

### **RIS –Water Board, Road Development Authority, Sri Lanka Insurance**

- Collect credit vouchers, without submitting SVAT 04 and SVAT 05 in respect of suspended supply. RIPs are bound to produce SVAT credit vouchers within 15 days from the end of a month in which the suspended supply is made irrespective of submission of forms SVAT 04 and 05 by above persons .

### **RIS - Department of Commerce, Board of Investment (BOI), Sri Lanka Ports Authority (SLPA)**

- The above persons do not issue, tax invoices or suspended invoices to exporters since supply made to exporters(RIPS) is exempt

## **15. As RIP, if you do not issue credit vouchers, what would happen to you?**

- (i) Not issuing due credit vouchers, or not submitting necessary reports to the Commissioner General in time, which in any manner affects the other party in the process, will be strictly dealt with under the statutory provisions of VAT Act. Further, after hearing the complaints from suppliers with regard to non-submission of credit vouchers on time, if it is proved to the satisfaction of the Commissioner General that the negligence of such act has affected to the supplier, an assessment could be made on you, or RIP would be black listed.

- (ii) CGIR may refuse issuing SVCV to any RIP at any time if it appears that any guideline issued by the Commissioner General has not been complied as above.

## **16. As RIP, are you entitled to claim refunds?**

- (i) Refunds are not made under any circumstances other than any refund arising on any input relating to cus-decs received up to March 31, 2011, upfront payment made after 01.04.2011 to the Director General of Customs and VAT paid in any situation mentioned in item (ii) below.
- (ii) RIPs are entitled to get excess of input (if any) where goods or services obtained from any other person who is not a RIS. However, if it appears that the VAT component has not been remitted to CGIR by such supplier to whom the VAT is paid, the Commissioner General may hold such claims of refunds till such VAT component is recovered. Further, if it appears that the purchase has been made from a person who has been black listed, no refund will be made on tax invoices received by RIPs from such persons.

## **17. In the case of supplies returned, what do you do as RIS?**

- (i) If supplies have been returned during the month in which such supplies were made, the information should be disclosed in SVAT 05(b) giving the value of the returned supplies with the credit voucher number received for that particular month. The original value of invoices should only be stated in SVAT 07 irrespective of such returns. However, credit voucher is issued by the RIP on the net value.
- (ii) If the supplies have been returned during the month in respect of previously declared supplies, that information should also be disclosed in SVAT 05(b) of the current month with the credit voucher number previously obtained. It should also be disclosed current period credit voucher number in respect of net supplies made during the current month, and the value of the returned supplies together with the current credit voucher number received.. Original value of current month supplies should be disclosed in SVAT 07, irrespective of any supplies returned during the month.
- (iii) If there are no supplies in the current subsequent month, but there are returned supplies during the month which is related to previously declared supplies, it should also be disclosed in SVAT 05(b) with the previously obtained credit voucher number for such supplies together with the current credit voucher number.

**18. In the case of purchases returned, what do you do as RIP?**

- (i) If Purchases have been returned to any supplier during the same month in which such purchases were made, it should be disclosed in SVAT 06(a) with such supplier's details and credit voucher number, issued during the month. Original value of purchase should be disclosed in SVAT 06.
- (ii) If purchases have been returned to any supplier in respect of previously declared purchase, that information should also be disclosed in SVAT 06(a) with the credit voucher number, already issued in that regard. Further, it is necessary to disclose the credit voucher number of current period which is relevant to net purchases after accounting such returns. Original value of current month purchase should be disclosed in SVAT 06, irrespective of return of any supplies accounted during the month.
- (iii) If there is no purchase in the current month, but there are returned purchases during the month which is related to previously declared purchases, it should also be disclosed in SVAT 06(a) with the credit voucher number previously issued for such purchases, together with the current credit voucher number which is issued.
- (iv) The credit voucher is to be written on the net value of supplies based on the value given in SVAT 04 for any situation mentioned in item (i),(ii) or (iii) above.



**Please follow the under mentioned examples**

**Example 1:**

**Suspended supply = 1,000,000**

**Supply returned = 200,000 (during the same month)**

**RIS**

Subject & Forms	Suspended Value	SVAT	Current Credit Voucher No
Form 5	1,000,000	120,000	999999
Form 5b	200,000	24,000	999999
<b>Form 4 (Net Supply)</b>	<b>800,000</b>	<b>96,000</b>	
Form 7	1,000,000	120,000	999999
Form 7b	200,000	24,000	999999
<b>VAT Return Value of Suspended Supply</b>	<b>800,000</b>		
<b>(VAT Return - Cage "R")</b>	<b>96,000</b>		

**RIP**

Subject & Forms	Suspended Value	SVAT	Current Credit Voucher No
Form 6	1,000,000	120,000	999999
Form 6a	200,000	24,000	999999
<b>VAT Return Value of Suspended Purchase (Form 6 - 6b)</b>	<b>800,000</b>		

**Example 2:**

**Suspended supply for the current month = 1,000,000**

**Supply returned = 200,000 from the supply made in the previous month for which SVCV 444444 was issued**

**RIS**

Subject & Forms	Suspended Value	SVAT	Current SVCV No / Previous SVCV No
Form 5	1,000,000	120,000	333333
Form 5b	200,000	24,000	444444 /333333
<b>Form 4 (Net Supply)</b>	<b>800,000</b>	<b>96,000</b>	
Form 7	1,000,000	120,000	333333
Form 7b	200,000	24,000	444444 /333333
<b>VAT Return Value of Suspended Supply</b>	<b>800,000</b>		
<b>(VAT Return - Cage "R")</b>	<b>96,000</b>		

**RIP**

Subject & Forms	Suspended Value	SVAT	Current SVCV No / Previous SVCV No
Form 6	1,000,000	120,000	333333
Form 6a	200,000	24,000	444444 /333333
<b>VAT Return Suspended Purchase (Form 6 - 6b)</b>	<b>800,000</b>		

**Example 3:**

**Suspended supply for the current month = 1,500,000**

**Supply returned = 2.200,000 from the supply made in the previous month for which SVCV 777777 was issued**

**RIS**

Subject & Forms	Suspended Value	SVAT	Current SVCV No / Previous SVCV No
Form 5	1,500,000	180,000	888888
Form 5b	2,200,000	264,000	777777 /888888
<b>Form 4 (Net Supply)</b>	<b>-700,000</b>	<b>- 84,000</b>	
Form 7	1,500,000	180,000	888888
Form 7b	2,200,000	264,000	777777 /888888
<b>VAT Return Value of Suspended Supply (Form 4)</b>	<b>- 700,000</b>	If the SVAT R/P has only one purchaser , then minus value in the VAT return is possible	
<b>(VAT Return - Cage "R")</b>	<b>- 84,000</b>		

**RIP**

Subject & Forms	Suspended Value	SVAT	Current SVCV No / Previous SVCV No
Form 6	1,500,000	180,000	888888
Form 6a	2,200,000	264,000	777777 /888888
<b>VAT Return Value of Suspended Purchase (Form 6 - 6b)</b>	<b>- 700,000</b>		

**Example 4:**

**Suspended supply for the current month = 0**

**Supply returned = 200,000 from the supply made in the previous month for which SVCV 666666 was issued**

**RIS**

Subject & Forms	Suspended Value	SVAT	Current SVCV No / Previous SVCV No
Form 5	-	-	-
Form 5b	200,000	24,000	666666 /555555
<b>Form 4 (Net Supply)</b>	<b>- 200,000</b>	<b>- 24,000</b>	
Form 7	-	-	-
Form 7b	200,000	24,000	666666 /555555
<b>VAT Return Value of Suspended Supply (Form 4)</b>	<b>- 200,000</b>	If the SVAT R/P has only one purchaser , then minus value is possible in the return	
<b>(VAT Return - Cage "R")</b>	<b>- 24,000</b>		

**RIP**

Subject & Forms	Suspended Value	SVAT	Current SVCV No / Previous SVCV No
Form 6	-	-	-
Form 6a	200,000	24,000	666666 /555555
<b>VAT Return Value of Suspended Purchase (Form 6 - 6b)</b>	<b>- 200,000</b>		

## **19. How do you fill your VAT Return - As RIP**

- (i) The value of purchases should be declared under the suspended purchases in cage "J" of the VAT Return for the month in which the suspended tax invoice is received. In any case where such purchase has not been declared for that particular month, it can be disclosed in a subsequent month within the same year of assessment. 'year of assessment' means the year of assessment defined in the Inland Revenue Act. The amount of suspended VAT should be entered in cage "K". Under no circumstances VAT on suspended purchases will be an input tax, and therefore, it could not be deductible from output tax. As such, suspended VAT is not refundable. In case where any input tax on purchases made under **suspended terms** is disallowable under the provisions of the VAT Act as mentioned in item (ii) of sub-paragraph 3.1, it should be disclosed in cage 8 of the VAT return which is for entering disallowable input tax credit relating to imports or local purchases.
- (ii) The value for suspended purchase in the VAT return is the difference between the value of purchase in SVAT form 06 and the value of returned purchase in SVAT form 06(a).

## **20. How do you fill your VAT Return - As RIS**

- (i) **RIS should disclose VAT suspended taxable supplies in Cage B** of the VAT return considering the time of supply irrespective of the fact that a credit voucher is received or not, in respect of such suspended supply. Respective suspended VAT amount on suspended supply should be declared in cage '2'. Any RIS who requests for settlement of his VAT payments on suspended supplies through SVCV for any calendar month, should make such request in cage "R" in the VAT return that the supply and relevant output tax is declared. Where there is a discrepancy between the amount entered in cage 2 and in cage 'R' of the VAT return exists, such discrepancy will be treated as a standard supply chargeable to VAT unless the relevant reconciliation is submitted to the satisfaction of the Commissioner General for the difference to prove that there is no revenue loss and the transactions were duly declared.
- (ii) The value of suspended supply in the VAT return should be the difference between the value of supply in SVAT form 07 and value of returned supply in SVAT form 07(b)

## **21. What are the documents to be submitted to SVAT Branch**

The following reports should be submitted by all persons registered under SVAT scheme on or before 30<sup>th</sup> day of the following month of a calendar month. Such reports should be handed over to the Simplified VAT branch which is on the 2<sup>nd</sup> floor of the Inland Revenue Building.

### **(a) Reports to be submitted by Registered Identified Purchaser (RIP)**

1. SVAT 03 -Total output Declaration
2. SVAT 06 - Summary of Suspended Purchase
3. SVAT 06(a) -Summary of cancel credit vouchers , received debit notes and credit notes

**If RIP has made any suspended supplies , he should submit documents which are applicable for RIS**

**(b) Reports to be submitted by Registered Identified Supplier (RIS)**

1. SVAT 03 -Total output Declaration
2. SVAT 04 - Goods and Service Declaration – both party declaration
3. SVAT05 – Supplementary declaration - both party declaration
4. SVAT 05(a) - Debit notes -If applicable- both party declaration
5. SVAT 05(b)- Credit notes - If applicable-both party declaration
6. SVAT 07. Summary of suspended supply
7. SVAT 07(a) – Summary of Debit notes - If applicable.
8. SVAT 07(b) –Summary of Credit notes -If applicable.

**(c) Reports to be submitted by Registered Identified Purchaser and Supplier (RIP / RIS)**

Submit documents applicable for RIP as well as RIS

**(d) Reports to be submitted by Registered Identified Purchaser- NFE Manufacturer (Consignee)**

With all forms applicable to RIPs , SVAT ,6(b), SVAT ,6(c) are to be submitted.

**(e) Reports to be submitted by Registered Identified Suppliers - NFE Suppliers**

With all forms applicable to RISs , SVAT ,7(c), SVAT ,7(d) are to be submitted.

## **22. How these documents are submitted to the department?**

**(a) SVAT 02**

➤ **In respect of System generated Invoices–**

**Invoices** should be sent via email in a **text format** with the following fields.

Supplier's VAT No , Purchaser's VAT No , Supplier's SVAT No, Purchaser's SVAT No, Invoice date, Invoice No, Item No, HS Code, Currency code, Currency rate, Quantity, Unit Price, Amount

➤ **In respect of Manual Invoices**

- If monthly total invoices are less than 10, photo copies of such SVAT invoices should be handed over to the SVAT branch.

- If monthly total invoices are more than 10, scanned copies of SVAT invoices should be emailed. If the file which contains all the scanned copies is a bulky file, you may give such information in the CD – Rom to the SVAT Branch.

- (b) **SVAT 03, SVAT 04,SVAT 05 ,SVAT 05(a) ,SVAT 05( b), SVAT 06 ,,06(a) ,SVAT 06(b), SVAT 06(c),SVAT 07, SVAT 07(a),SVAT 07(b)SVAT 07(c),SVAT 07(d).**

The above reports should be handed over to SVAT branch . **If there are no transactions under suspended terms, nil reports of SVAT 06 , SVAT 06(a) , SVAT 07, [SVAT 07(a), SVAT 07(b) as the case may be}, with SVAT 03 are to be submitted.**

- (c) **Further, SVAT 06 , SVAT 06(a) , SVAT 07, SVAT 07(a), SVAT 07(b) are to be submitted by emails using** the mail format which is available in the website and to respective officers handle your file.

When reports are sent by e-mails , the under mentioned respective e-mail addresses have to be used depending on the last digit of your SVAT registration Number.

<b>Last digit of your SVAT No</b>	<b>Telephone Number</b>	<b>Email Address</b>
0		
1	2134295	svat01@ird.gov.lk
2		
3	2134290	svat02@ird.gov.lk
4		
6		
7	2134290	svat03@ird.gov.lk
8		
5	2134281	svat05@ird.gov.lk
9		

- (d) **Furthermore, SVAT 05 , SVAT 05(a) , SVAT 05(b), are to be submitted as a Portable Document Format (PDF) document by sending an email,**

**To: [svat04@ird.gov.lk](mailto:svat04@ird.gov.lk)**

### **23. When you need any clarification, what can you do?**

You may refer to the guideline issued by the Commissioner General on 01.08.2012 under the circular No **SEC 2012/03**.

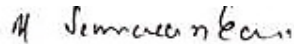
## 24. When you need further clarification, to whom you have to speak?

You may contact over the telephone/email on numbers/addresses given below.

Example XXXXXX

**Last digit of your SVAT No Telephone Nos. email address**

Commissioner - **Tel** : 011-2134100 **Fax** : 011-2338521 **email** : vatescbg@ird.gov.lk  
Deputy Commissioner - **Tel** : 011-2134280 **Fax** : 011-2328701 **email** : dc.svat@ird.gov.lk  
Credit Voucher Matters - **Tel** : 011-2134289 **email** : hettiarachchi.vv@ird.gov.lk  
Last digit of your SVAT No, 0 - **Tel** : 011-2134282 **email** : piyathanjali,kjr@ird.gov.lk  
Last digit of your SVAT No, 1 - **Tel** : 011-2134286 **email** : wijekoon.wmn@ird.gov.lk  
Last digit of your SVAT No, 2 - **Tel** : 011-2134284 **email** : dharmasri.kgr@ird.gov.lk  
Last digit of your SVAT No, 3 - **Tel** : 011-2134283 **email** : ilayperuma.h@ird.gov.lk  
Last digit of your SVAT No, 4 - **Tel** : 011-2134292 **email** : thilakarathne.lp@ird.gov.lk  
Last digit of your SVAT No, 5 - **Tel** : 011-2134285 **email** : samarasinghe.tm@ird.gov.lk  
Last digit of your SVAT No, 6 - **Tel** : 011-2134287 **email** : denipitiya.dwdnj@ird.gov.lk  
Last digit of your SVAT No, 7 - **Tel** : 011-2134288 **email** : rukshan.kps@ird.gov.lk  
Last digit of your SVAT No, 8 - **Tel** : 011-2134293 **email** : jayawardene.vp@ird.gov.lk  
Last digit of your SVAT No, 9 - **Tel** : 011-2134294 **email** : sunethra.ww@ird.gov.lk



Mallika Samarasekera  
Commissioner General of Inland Revenue

**Date:31.07.2012**

**Mallika Samarasekera**  
Commissioner General of Inland Revenue