

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 registering for VAT

1. Documents Required for Permanent VAT Registration – Import & Export

- Request letter for VAT registration, clearly stating the reason for registration and the nature of the business.
- Commercial invoice and Bill of Lading (BL) for importers
- Performa invoice for exporters
- Copy of the Business Registration Certificate or Form 01.
- RMV dealer certificate and dealer's license (applicable for vehicle importers).
- Proof of business address, such as a deed, lease agreement, or rent agreement, together with a No Objection Letter from the property owner and utility bills (water, electricity) issued in the business name showing the business address.
- GS 02 Form.
- Gem license for gem exporters (if applicable).

2. Documents Required for Permanent VAT of Turnover Basis

- Formal request letter for VAT registration, clearly stating the reason for registration and the nature of the business.
- Company authorization letter, together with a copy of the National Identity Card (NIC) of the authorized signatory.

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- Copies of the NIC, valid passport, or valid driving license of all directors.
- Copy of the Business Registration Certificate.
- Copy of Form 40 or Form 01 (applicable to companies only).
- Copy of Form 20, if there have been any changes to the directors (applicable to companies only).
- Copy of Form 13, if there have been any changes to the registered business address (applicable to companies only).
- Bank statements for the last three (03) months, clearly indicating the bank name, account name, and account number.
- Proof of business address, such as a deed, lease agreement, or rent agreement, together with a No Objection Letter from the property owner, or utility bills (water or electricity) issued in the business name and showing the business address.
- Sales schedule for the last three (03) months, certified by a director or the business owner and affixed with the company seal, confirming that taxable supplies exceed LKR 15 million per quarter.
- Copy of the latest sales invoice

3. Documents Required for Permanent VAT of Voluntary Basis

- Formal request letter for VAT registration, clearly stating the reason for registration and the nature of the business.
- Company authorization letter, together with a copy of the National Identity Card (NIC) of the authorized signatory.
- Copies of the NIC, valid passport, or valid driving license of all directors (applicable to companies only).
- Copy of the Business Registration Certificate (applicable to companies only).
- Copy of Form 40 or Form 01 (applicable to companies only).
- Copy of Form 20, if there have been any changes to the directors (applicable to companies only).
- Copy of Form 13, if there have been any changes to the registered business address (applicable to companies only).
- Bank statements for the last three (03) months, clearly indicating the bank name, account name, and account number.

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- Proof of business address, such as a deed, lease agreement, or rent agreement, together with a No Objection Letter from the property owner, or utility bills (water or electricity) issued in the business name showing the business address.
- Sales schedule for the last three (03) months, certified by a director or the business owner and affixed with the company seal, confirming that taxable supplies exceed LKR 15 million per quarter.
- Copy of the latest sales invoice.
- Affidavit, including:
 - Expected turnover will exceed LKR 60 million in the future.
 - Commitment not to cancel VAT registration within the next 12 months.

4. Documents Required for Permanent VAT Voluntary Registration request under Section 10C of VAT Act (Special for new business)

- Formal request letter for VAT registration, clearly stating the reason for registration and the nature of the business.
- Company authorization letter together with a copy of the National Identity Card (NIC) of the authorized signatory (applicable to companies only).
- Copies of the NIC, valid passport, or valid driving license of all directors (applicable to companies only).
- Copy of the Business Registration Certificate (applicable to companies only).
- Copy of Form 40 or Form 01, as applicable (applicable to companies only).
- Copy of Form 20, if there have been any changes to the directors (applicable to companies only).
- Copy of Form 13, if there have been any changes to the registered business address (applicable to companies only).
- Bank statements for the last three (03) months, clearly indicating the bank name, account name, and account number.
- Proof of address, such as a deed, lease agreement, or rent agreement together with a No Objection Letter from the property owner, or utility bills (water or electricity) issued in the business name showing the business address.
- Copies of valid purchase orders or valid sales agreements with exceeded existing VAT threshold, mandatory for voluntary registration requests under Section 10C of the VAT Act.
- Affidavit submitted in support of the voluntary VAT registration request.

For further details call IRD Call Centre on 1944

5. Approval under Section 22(7) of VAT Act No. 14 of 2002

- 01 Duly completed application form TPR 007 E / TPR 006 E, as applicable)
- 02 Certified copy of the Board Resolution approving the project and the application under Section 22(7) of the VAT Act.
- 03 **In the case of a BOI Company:**
 - i. BOI Certificate
 - ii BOI Agreement and any Supplementary Agreements (if applicable)
- 04 **Project Proposal**, including the following details:
 - Total project value (LKR)
 - Anticipated date of commencement of business
 - Estimated quarterly value of taxable supplies
 - Grant chart indicating dates and values
 - Details of expenses incurred prior to applying under Section 22(7)
- 05 Proof of the source of funds for the project, supported by bank statements and/or bank confirmations
- 06 Report on work in progress up to the date of application
- 07 Intended purchases list, including:
 - Import purchase list (quantity and value)
 - Local purchase list (quantity and value)**Note:** For BOI companies, these lists must be approved by the BOI
- 08 Copy of the Deed or Lease Agreement of the property:
 - Must be registered at the Land Registry at the time of submission
 - Relevant stamp duty must have been duly paid
- 09 Approved Survey Plan and Building Plan:
 - Approved by the relevant Local Government Authority
 - For BOI companies, documents must be countersigned by the BOI
- 10 Bill of Quantities approved by a Chartered Engineer, indicating detailed items and corresponding values
- 11 For hotel projects only: Letter of approval issued by the Sri Lanka Tourism Development Authority
- 12 Environmental clearance obtained from the relevant government authority (e.g., Central Environmental Authority or other applicable body)
- 13 Location sketch clearly indicating access roads and the project site
- 14 Copy of the contract or agreement entered into with the contractor relating to the project or investment
- 15 Development Certificate issued by the Urban Development Authority (UDA) or the relevant Municipal / Urban Council.

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

Temporary VAT Certificate for Non-Commercial Purpose

Documents Required for Temporary VAT Registration – Importers

- Letter stating the purpose of the import (personal use, sample, or capital goods).
- Commercial invoice.
- Bill of Lading (BL).
- Proof of payment for the imported goods.
- Income Tax Returns (Individual or Corporate) must be up to date.

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/APIT also can act as tax agents for PAYE/APIT 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)
- Electricity Bill / Water Bill / Fixed Telephone line 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 to update Address

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

- Certificate of Incorporation (Form 2A/2C/41/42)
- Amended Certificate of Incorporation - Form 04 (to update Name)
- Form 01 / Form 20 certified by Registrar of Companies
- NIC (Sri Lankans) or Valid Passport (Foreign Nationals) of the directors
- Deed / Lease Agreement and Form 13 certified by Registrar of Companies (to update Address)

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

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