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NOTICE TO TAXPAYERS

How to obtain Tax Residency Certificates (TRC)

The Inland Revenue Department hereby notifies all taxpayers (Individuals, Companies, and Partnerships) of the formalized steps required to apply for a Tax Residency Certificate. This certificate is essential for claiming benefits under Double Taxation Avoidance Agreements (DTAA).

1. Reasons to apply for a TRC

If you derive income from a foreign country/jurisdiction, you may be subject to tax there. However, you may claim tax benefits if there is a DTAA between Sri Lanka and the foreign country/jurisdiction. To enjoy the tax benefits, you need to submit a TRC to the foreign tax authority as proof that you are a tax resident of Sri Lanka. List of DTAA can be seen using <https://www.ird.gov.lk/en/publications/sit tepages/International%20Relations.aspx? menuid=1401>

2. Who Can Apply TRC

Any resident taxpayer who is required to obtain a TRC in Sri Lanka to claim benefits under a DTAA or to fulfill tax-related requirements in other countries.



3. Application for a TRC

An application for a TRC shall be made in the prescribed form issued by the Inland Revenue Department. The relevant application form may be obtained from the official website of the Inland Revenue Department.

<https://www.ird.gov.lk/en/Downloads/SitePages/Forms.aspx?menuid=1603>

The applicant shall ensure that all information provided in the application is complete, accurate and supported by relevant documentation where required.

4. Submission Process

A completed application and the required supporting documents shall be submitted electronically to the:

- **International Tax Affairs Unit**
- **Email: itp@ird.gov.lk**

The Department may request additional information or documentation where such information is considered necessary to determine the applicant's tax residence status.

6. Prerequisites for Application

Before submitting an application, taxpayers are advised to ensure that the information maintained in the Department's Revenue Administration Management Information System (RAMIS) is current and accurate.

In particular, taxpayers should ensure that:

1. The current residential or registered address is updated;
2. The nature of business activity, where applicable, is correctly recorded;
3. The TIN and taxpayer profile information are accurate; and
4. Submission of all applicable tax returns, statements and payments have been duly made.

5. Required Information & Documentation

- Application Form
- Previous Records: A scanned copy of any previously issued TRC (if applicable)
- Request from Foreign Tax Authority / Payer (if applicable)
- Certificate of Incorporation or Business Registration
- An authorization letter must be submitted if the original TRC certificate is collected by a representative on behalf of the applicant.

For Individual Applicants (Additional Requirements):

- Scanned copy of National Identity Card (NIC)
- Scanned copies of the Passport bio-page, all visa pages, and all pages showing arrival/ departure stamps. (Note: If the file size exceeds 10MB, please split it into two separate emails)
- Frequency & Due dates:
There is no specific due date for filing the application form. It may be filed as required by the taxpayer. However, the TRC is valid for 12 months from the date of issuance.



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