



INLAND REVENUE DEPARTMENT

Notice to the Taxpayers

Postponement of effective date of Imposition of VAT on the supply of digital Services through electronic platform by the non-resident service providers

This refers to WEB Notice No.PN/VAT/2025-03 dated October 1, 2025, regarding the effective date for the implementation of Value Added Tax (VAT) on the supply of services through electronic platforms by non-resident service providers.

The implementation of VAT on such services has been further postponed until July 1, 2026, subject to formal amendment to the VAT Act.

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE