SEC/PN/IT/2026/06
05/11/2026

INLAND REVENUE DEPARTMENT

Notice to the General Public and to all Responsible Officials

Mandatory Submission of the Taxpayer Identification Number (TIN) Certificate for Specified Transactions

The Inland Revenue Department has informed all relevant officials that, with effect from 1 November 2026, individuals engaging in any of the eight (8) specified transactions will be required to submit a valid Taxpayer Identification Number (TIN) Certificate, in accordance with Circular No. SEC/PN/IT/2026/05 dated 22 September 2026. This requirement is implemented in accordance with subsection (6) of Section 103 of the Inland Revenue Act, No. 24 of 2017, as amended by the Inland Revenue (Amendment) Act, No. 11 of 2026.

However, a significant demand for TIN certificates has been observed not only among individuals engaged in the aforementioned transactions but also among the general public.

In light of this situation, and with the approval of the Ministry of Finance, it has been decided to defer the implementation of the aforementioned mandatory requirement until 1 April 2027.

During this extended period, the Inland Revenue Department will introduce alternative and more convenient methods for individuals who have already registered for a TIN to obtain their TIN Certificates. The Department also encourages individuals who have not yet obtained a TIN to obtain same through the use of online e-Services platform.

Commissioner General of Inland Revenue

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