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உள்ளநாட்டு இறைவரித் திணைக்களம்
INLAND REVENUE DEPARTMENT

ප්‍රධාන අංශය
දේශීය ආදායම් මහාධිකාරීලේඛ
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ෆැක්ස් :- 011-2337777

செயலகம்
உள்ளநாட்டு இறைவரிக்கட்டிடம்
சேர் சிற்றம்பலம் ஏகாதினர் மாவத்தை
தபெஇல. 515. கொழும்பு 02
இலங்கை
தொலைபேசி :- 011-2334400/011-2135400
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My No: CGIR/2019/3 (Ins. & Cir)

09.07.2019

Secretaries to the Ministries,
Chief Provincial Secretaries,
District Secretaries/Government Agents,
Heads of the Departments,
Chief Accountants,
Heads of Corporations, Statutory Boards, Public Enterprises,

Paying of Value Added Tax (VAT) to the Suppliers.

It has been observed by me that when the payments are done to the suppliers by Government Institutions and State Affiliated Institutions VAT amounts on said payments have been done to Inactive Tax Payers and Temporary VAT registered persons. Due to this the Inland Revenue Department confronts with excessive difficulties in collecting public revenue. The revenue payable to the Government has been retained by other person without remitting the VAT paid in that manner to the Department of Inland Revenue. Therefore you are kindly requested to pay more attention on the following matters in paying VAT to the suppliers.

1. It need to be confirmed by the certificate that the Supplier has obtained a Tax Payer Identification Number (TIN) issued by the Department of Inland revenue and should have obtained the VAT Registration too.
2. Sub number 7000 is included in the end of the TIN for Permanent VAT Registered Persons. Yet the Permanent Registration has been obtained by the Supplier it needs to be certified that he is an Active Tax Payer too.
3. If TIN includes 2525 sub index in the end it is a Temporary Registration. VAT should not be paid to such individuals.
4. Accordingly VAT is payable only to the suppliers who has a Permanent VAT Registration and maintains an active VAT File.

02. The below mentioned procedure could be followed for the confirmation of aforesaid information on the supplier.

- Before the supply approval is granted,
 - I. It can be confirmed contacting the Department through following Telephone Numbers whether the person registered for VAT is an active tax payer.

Business Consultation Unit	Mrs. M.P.Amarathunga	Commissioner	0112134251 0112134284 0112134253
Customer Supporting and Promotion Unit	Mrs. H.B.A.Chandrani	Commissioner	0112134250 0112134223 0112134222 Fax 2338924 Email cir.csp@ird.gov.lk

II. Additionally it could be further confirmed whether the VAT number has been inactivated through the List of tax payers published in the Web Site of the Department of Inland Revenue (www.ird.gov.lk)


- Before the payment is done

It has been facilitated to obtain a letter by forwarding details as per the following format to the Customer Supporting and Promotion Unit of the Department of Inland Revenue for the confirmation whether the VAT Registered Number of the supplier is active.

Name of the Supplier	Address	VAT File No

03. Please forward particulars of payments done on behalf of the suppliers according to the below mentioned format before the 15th of immediately succeeding month ending every quarter (January – March,/April-June/July-September/October-December) to the Senior Commissioner, Information and forced Registration unit, Department of Inland Revenue, Colombo 02 or mail to cgir@ird.gov.lk

Index Number	Name and Address of the Supplier	Details the obtained supply	TIN	Date of payment	Amount paid		
					Without VAT	VAT	Total (with VAT)


Nadun Guruge
 Commissioner General
 Department of Inland Revenue,
 Sir Chittampalam A. Gardiner Mawatha,
 Commissioner General of Inland Revenue
 Colombo 02.

Copies-

Department of Inland Revenue

1. Senior Commissioner- Tax Supporting Services and Customer Promotion Unit
2. Senior Commissioner- Information and Forced Registration unit
3. Commissioner- Business Consultation Unit
4. Commissioner- Customer Supporting and Promotion Unit
5. Commissioner- Information Unit