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இலங்கைத் தூதரகம் - ஐக்கிய அமெரிக்க நாடுகள்
EMBASSY OF SRI LANKA - UNITED STATES OF AMERICA



New regulations of the Inland Revenue Department of Sri Lanka applicable to Sri Lankans/Dual Citizens/Permanent Citizens living abroad.

Notice

Registration of Sri Lankan Expatriates, Dual Citizens/Permanent Citizens living abroad Under Inland Revenue Act No.24 of 2017 (IRA)

In terms of section 102 (1) of IRA, that every person chargeable with Income Tax shall obtain the registration with the Commissioner General of Inland Revenue (CGIR). Accordingly, any Sri Lankan expatriate, a dual citizen or a permanent citizen having a taxable income as per the provisions of IRA is mandatory to register under the said section.

Further to that, the Minister in terms of section 102(3) of IRA may specify the additional classes of persons who is required to get the registration under IRA irrespective of the chargeability thereunder.

The gazette notification bearing No.2334/21 dated 31/05/2023 issued in line with the above provision specifies such additional categories including those who are at the age of 18 years as at the date of 31/12/2023 and attaining such age on or after the date of 01/01/2024. Anyway, the said gazette notification is not applicable in the case of Sri Lankan non-residents. Therefore, any Sri Lankan non-resident person is not required to get the registration as above.

However, the government budget for the year 2024 has made proposals to mandate the TIN requirement for the purposes of following activities within Sri Lanka. Therefore, any non-resident person intending to perform such an activity is advised to be registered with the CGIR. (For the registration, procedure please refers the notice dated 27/12/2023 published in the Inland Revenue web portal. <http://www.ird.gov.lk>. *Useful information: News/Notices*)

- Opening a current Account
- Obtaining approval for a building plan
- Registering a motor vehicle, renewing the revenue license
- Registering title deeds on lands

Please refer to the notice of “Registration of Resident Persons in Sri Lanka under Section 102 of Inland Revenue Act” for more details.



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Registration of Resident Persons in Sri Lanka under Section 102 of Inland Revenue Act

With effect from January 01, 2024, any individual who is at the age 18 years or more, or who attains the age of 18 years on or after January 01, 2024, it is mandatory to register with the Inland Revenue Department and obtain a TIN (Taxpayer Identification Number).

Furthermore, any person who receives an income over Rs. 1,200,000/- for a year of assessment (from April 01 of a year to March 31 of the following year), shall register for the Income Tax.

Persons who do not obtain registration, as per above instructions, will be registered by the Inland Revenue Department and shall be subjected to a penalty not exceeding Rs. 50,000/-.

The extraordinary gazette that carries the notification on the above registration can be downloaded through the following link.

<http://www.ird.gov.lk/en/publications/sitepages/gazette.aspx?menuid=1602>

Method of Applying for Registration

1. Online Registration

Visit the Inland Revenue Department website www.ird.gov.lk and follow the steps given below. Click the following link for guidelines.

<http://www.ird.gov.lk/si/eServices/sitepages/Registration.aspx?menuid=180101>

- Visit e-Services, click “Access to e-Services” and click on “Taxpayer Registration”.
- Select the relevant category, fill and submit the given Application form.
- On receipt of your application form, it will be reviewed by the department
- Subsequently, a certificate containing a Taxpayer Identification Number (TIN) and a one-time PIN will be mailed to the email address given by you.
- By following the above steps, you may create your web account with online facilities.

2. Request for Registration by Post or Visiting the Inland Revenue Department:

- Duly fill an Application Form for Registration and handover to the Primary Registration Unit, 2nd Floor of the IRD Head-office or any nearest Regional/Metropolitan Office.
- Application for Registration may be downloaded through the following link.
http://www.ird.gov.lk/en/Downloads/TaxpayerRegistrationDocs/TPR_002_E-R2.0.pdf

Required Documents

A PDF of National Identity Card (with scanned copies of both sides) should be uploaded for registration through e-service. If the address specified on the NIC has been changed, a copy of an acceptable document should be uploaded.

Commissioner General of Inland Revenue



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