

07th April 2020

Dear Student,

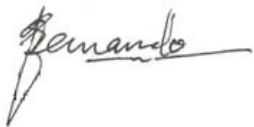
Recent VAT notice issued by the Department of Inland Revenue in relation to COVID-19

On account of the prevailing situation in the country due to the outbreak of COVID 19, the Department of Inland Revenue has published the following notice in relation to Value Added Tax (VAT) on its website <http://www.ird.gov.lk/>.

#	Subject Matter	As per the notice (please refer link) published by the Department of Inland Revenue	
		Due procedure to be followed	Reference number and date
1	<p>Extension of the project period in terms of section 22(7) of the VAT Act, No. 14 of 2002</p> <p>Project period will be further extended for persons registered under the above section</p>	Required to submit certain documents indicated in the notice to obtain further extension for the project period.	PN/VAT/2020-04 02.04.2020
2	Registration for VAT to clear goods from Customs		PN/VAT/2020-04 02.04.2020
	<p>(i) Permanent Registration</p> <p>Persons who already have a Taxpayer Identification Number (TIN) and who wish to obtain a permanent registration for VAT</p>	Required to apply for registration through the e-Services facility available in the IRD Portal	
	<p>(ii) Temporary Registration</p> <ul style="list-style-type: none"> Persons who already have a TIN and wish to obtain a temporary registration 	Requested to email the scanned image of the duly filled application signed by the owner/partner/director of the company together with documents related to the importation and two contact numbers for clarifications, if required,	
	<ul style="list-style-type: none"> Persons who do not have a TIN and wish to obtain a temporary registration 	Requested to apply for TIN through e-Service facility available in the IRD Web Portal and then apply for temporary VAT registration as indicated in number 2 (ii) above.	

Please refer the below link with regard to the recent VAT notice published by the Department of Inland Revenue:
c/en/Lists/Latest%20News%20%20Notices/Attachments/228/VAT02042020_E.pdf

Thank you,
**THE INSTITUTE OF CHARTERED ACCOUNTANTS
 OF SRI LANKA**



Dulani Fernando
CHIEF EXECUTIVE OFFICER