

Obtaining a Taxpayer Identification Number (TIN)

Obtaining a Taxpayer Identification Number (TIN) is essential for paying taxes / importing/exporting or obtaining any services from the Inland Revenue Department (IRD). After obtaining a TIN, the person has to apply for relevant tax types registration and any other required services based on the requirements and the liabilities.

TIN can be obtained using the [IRD e-services](#). Refer the detailed quick guide '[How to register as a Taxpayer](#)' to go through the e-Services screens.

Alternatively, one can also obtain a TIN by visiting the Primary Registration Unit at the 2nd Floor of the IRD Head Office or Any Regional Offices.

It is highly essential to provide both your email address and mobile number accurately while obtaining a TIN.

Persons who can register for TIN

• Individuals	• Club & Associations
• Partnership Business	• Unit Trust
• Private Limited Companies	• Charity
• Company Limited by Guarantee	• Co-Operative societies
• Foreign Companies	• Trust
• Limited Companies	• Government Institutions & Semi Government Institutions
• Unlimited Companies	• Embassies and High Commissions
• Offshore Companies	• Provident fund
• Projects	• Other foreign Companies – Not registered in Sri Lanka
• NGO	• Religious Place
• Joint Ventures	

Supporting Documents required for obtaining a TIN

For Individuals

- National Identity Card / Valid Driving License / Senior Citizen's Identity Card (Sri Lankans) or Valid Passport (Foreign Nationals)
- Business Registration Certification (if a Proprietorship is to be added)
- Utility Bill / Landline Telephone Bill / Statement of Bank Account or Pass Book / Grama Niladhari Certificate (if address is different from NIC). For foreigners local address proof is required.
- [Application Form for Taxpayer Registration - Individual and Proprietorship TPR 002 E](#) (Not required for e-services)
- [APPENDIX - A - For Adding / Removing / Updating of Proprietorship details TPR 013 E](#) (Not required for e-services)

For Partnerships

- Partnership Registration Certification
- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) of all the partners
- [Application Form for Taxpayer Registration - Partnership / Joint Venture / Project TPR 003 E](#) (Not required for e-services)
- [Appendix - B - For Adding / Removing / Updating Director / Individual Partner / Related Entity details TPR 014 STE](#) (Not required for e-services)

For Registered Companies (Private Limited, Company Limited by Guarantee, Foreign Company, Limited Company, Unlimited Companies, Offshore Companies)

- Certificate of Incorporation (Form 2A/2D/42/41 etc.)
- Application for registration of a company certified by Registrar of Companies (Form 01/05/40 etc.)
- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) of all directors
- All Notices of change of directors/secretary certified by Registrar of Companies (All Form 20 etc.)
- Notice of change of address certified by Registrar of Companies (Form 13/35 etc.)
- Consent and certificate director (Form 18 – Applicable only when Form 20 is obtained in order to recognize director's signature)
- Articles of Association
- Registration certificate issued by the Board of Investment and relevant agreement
- [Application Form for Taxpayer Registration - Company TPR 001 E](#) (Not required for e-services)
- [Appendix - B - For Adding / Removing / Updating Director / Individual Partner / Related Entity details TPR 014 STE](#) (Not required for e-services)

For Others (Projects, NGO, Joint Ventures, Unit Trust, Charity, Co-Operative Societies, Trust, Club & Associations, Government & Semi Government Institutions, Embassies and High Commissions, Provident fund, Other foreign Companies – Not registered in Sri Lanka, Religious Place, etc.)

- Letter of request by the head of the institution
- and the letter of appointment/confirmation of the signatory
- Minutes of the AGM / Executive Report (if applicable)
- Registration certificate
- Confirmation of the branch issued by the head office (For Branches only)
- Act/Gazette for the establishment of the institution (For Government & Semi Government Institutions only)
- Joint Venture agreement and copies of TINs of the partners (For Joint Ventures only)
- Power of attorney for the signatory (For Joint Ventures if not included in the agreement and for Foreign Companies)
- Project agreement and cabinet approval etc. (For Projects only)
- Trust deed and National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) of the Trustees (For Trusts only)
- [Application Form for Taxpayer Registration - For NGO / Charity / Co-op / Associations & Clubs / Semi Government Institutions / Government Institutions / Provident Fund / Trust / Embassy / High Commissions / Others TPR 004 E](#) (Not required for e-services)
- [Appendix - E - For Adding / Updating Non Individual Related Entity/Partner Information TPR 017 E](#) (Not required for e-services)

For further details regarding obtaining a TIN, call
IRD Call Centre on 1944 or email
Primary Registration Unit on pr@ird.gov.lk

Obtaining a Personal Identification Number (PIN)

Obtaining a PIN is essential to access [IRD e-services](#), and a PIN can be obtained at the [e-service portal](#).

Refer the detailed quick guide '[How to obtain a PIN to use e-Service](#)' to go through the e-Services screens.

Alternatively, one can also obtain a PIN by visiting the Primary Registration Unit (2nd Floor) at the IRD Head Office or Any Regional Offices by submitting the following.

- PIN acknowledgment
- Letter of request from the Individual / Partner / Director / Head of the institution (entity)
- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) of the directors / partners / individual / head of the institution
- Partnership Registration Certificate (Partnerships) / Form 01 or Form 18 (Companies) / Letter of appointment or official ID (Others)

Obtaining Staff IDs (SSID)

SSID are essential for Companies, Partnerships and Tax Agents to access [IRD e-services](#).

After obtaining a PIN, SSIDs need to be requested only via the e-Service Portal's [Authorization of Staff/Tax Agent link](#) in order to allow their staff to log in. Staff can be authorized for each tax type, as preparers and approvers.

Refer the detailed quick guide '[How to authorize staff or external tax agents to act on your behalf](#)' to go through the e-Services screens.

For further details regarding obtaining a PIN or SSID, call
IRD Call Centre on 1944 or email
Primary Registration Unit on pr@ird.gov.lk

Registration of Tax Types

After obtaining a TIN, it is essential for each taxpayer to register for relevant taxes applicable, and the same can be done using the [IRD e-services](#).

Persons who can register for tax types

- Income Tax – Those who are liable to submit returns based on the income above liable threshold
- Value Added Tax (VAT) – Those with taxable supplies above threshold or on voluntary basis
- Other tax types – Those who are liable to register

Refer the detailed quick guide '[How to Register for a Tax Type](#)' to go through the e-Services screens.

Alternatively, one can register for tax types by visiting the Tax Registration Unit (2nd Floor) at the IRD Head Office or Any Regional Offices.

For corporate entities, once TIN is obtained, Corporate Income Tax (CIT) is automatically registered.

No supporting documents are required for tax types other than VAT.

[Application for Tax Type Registration TPR 005 E](#) is required for all tax types unless applied via [IRD e-services](#).

In case of any updates required in the taxpayer's registration details including email address and mobile number, such details should be updated prior to applying for any/all tax type(s) including Permanent VAT.

Supporting Documents required to register for Permanent VAT

- [Application for Tax Type Registration TPR 005 E](#) (Not required for e-services)
- Document proof confirming taxable supplies in business (Sales invoices / Purchase orders/ Sales agreements / Bank statements / Rent agreement/ Airway bill / Bill of lading / Commercial invoices / Bank endorsement)
- Registration certificate issued by Tea board, Coconut Cultivation Board, Gem & Jewelry Authority, etc.)
- In case of voluntary registration, the purpose of registration should be stated
- In case of registering under section 22(7) of Value Added Tax Act No. 14 of 2002/Special Project/Strategic Development Project, kindly refer the section below
- NIC copy of the person authorized to collect the VAT certificate

For further details regarding Registering for Tax Types, call
IRD Call Centre on 1944 or email
Tax Registration Unit on tr@ird.gov.lk

Registration for Temporary VAT

Temporary VAT is required to undertake import, export and re-export activities via Sri Lanka Customs, for those who have not obtained a permanent Value Added Tax registration and the same can be obtained using the [IRD e-services](#).

Alternatively, one can register for Temporary VAT by visiting the Tax Registration Unit (2nd Floor) at the IRD Head Office or Any Regional Offices.

If registration details including email address and mobile number need to be updated, such details should be updated before applying for Temporary VAT.

Temporary VAT provided to persons undertaking following activities shall not be required henceforth as per the letter (CGIR/2020/2-2) of Commissioner General of Inland Revenue to Director General of Customs, dated 23.11.2020.

- Customs Clearance and related activities
- Ship agents and sub agents
- Clearance agencies and wharf representatives
- Entities registered with the Board of Investment (BOI) and undertake import and export activities
- Warehouse operators
- Courier agents

Supporting Documents required to register for Temporary VAT

- [Application Form for Temporary Registration \(Value Added Tax\)](#) (Not required for e-services)
- For Imports: Bill of landing / Airway bill
- For Exports: Purchase order / Purchase agreement

For further details regarding Obtaining Temporary VAT, call
IRD Call Centre on 1944 or email
Tax Registration Unit on tr@ird.gov.lk

Registering as Tax Agents

Individuals and Partnerships who have already registered with IRD and obtained a TIN, and also equipped with one of the requirements listed below can apply as tax agents. Company that are liable for PAYE also can act as tax agents for PAYE alone.

- An Attorney-At-Law
- A member of the Institute of Chartered Accountants of Sri Lanka
- A member of the Sri Lankan Institute of Taxation
- An individual approved by the CGIR and registered as an auditor under the Companies (Auditors) Regulations
- An individual specified by the CGIR of any other kind

Registration of tax agents can be done by using the [IRD e-services](#). Refer the detailed quick guide '[How to register as a tax agent](#)' to go through the e-Services screens.

Alternatively, one can register as a tax agent by visiting the Primary Registration Unit (2nd Floor) at the IRD Head Office or Any Regional Offices.

Supporting Documents required to register as Tax Agents

- National Identity Card (Sri Lankans) or Valid Passport (Foreign Nationals)
- Documental proof for the valid qualification to act as a tax agent as per the [Authorized Representative Regulations No. 01 of 2006 made under Section 212 & 217 of the Inland Revenue Act No. 10 of 2006](#).

For further details regarding Registering as Tax Agents, call
IRD Call Centre on 1944 or email
Primary Registration Unit on pr@ird.gov.lk

Updating Taxpayer Registration Details

After obtaining a TIN, it is essential for each taxpayer to update the registration details regularly and accurately, and the same can be done using the [IRD e-services](#).

Refer the detailed quick guide '[How to change Taxpayer Profile Information](#)' to go through the e-Services screens.

Alternatively, one can update the registration details by visiting the Customer Information Update Unit (2nd Floor) at the IRD Head Office or Any Regional Offices.

It is highly essential to update both your email address and mobile number regularly and accurately.

Supporting Documents required to Update Taxpayer Registration Details

For Individuals

- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) if name is to be amended
- Business Registration Certificate (if proprietorship details to be added/updated)
- Utility Bill / Landline Telephone Bill / Statement of Bank Account or Pass Book / Grama Niladhari Certificate (if address is different from NIC)
- [Application Form for Change Taxpayer Registration Details - Individual and Proprietorship TPR 009 E](#) (Not required for e-services)
- [Appendix - A - For Adding / Removing / Updating Proprietorship details TPR 013 E](#) (Not required for e-services)
- [Appendix - D - For Adding / Updating Tax Type Address TPR 016 E](#) (Not required for e-services)

For Partnerships

- Partnership Registration Certificate
- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) if partner details are to be amended
- Deed/lease agreement (if address is to be updated)
- [Application Form for Change Taxpayer Registration Details - Partnership / Joint Venture / Project TPR 010 E](#) (Not required for e-services)
- [Appendix - B - For Adding / Removing / Updating Director / Individual Partner / Related Entity details TPR 014 STE](#) (Not required for e-services)
- [Appendix - D - For Adding / Updating Tax Type Address TPR 016 E](#) (Not required for e-services)

For Registered Companies (Private Limited, Company Limited by Guarantee, Foreign Company, Limited Company, Unlimited Companies, Offshore Companies)

- Amended / New Business Registration Certificate
- Form 01/Form 20 certified by Registrar of Companies
- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) if director details are to be amended
- Form 04 (if name is to be updated)
- Form 13 certified by Registrar of Companies and deed/lease agreement (if address is to be updated)
- [Application Form For Change Taxpayer Registration Details – Company TPR 008 E](#) (Not required for e-services)
- [Appendix - B - For Adding / Removing / Updating Director / Individual Partner / Related Entity details TPR 014 STE](#) (Not required for e-services)
- [Appendix - D - For Adding / Updating Tax Type Address TPR 016 E](#) (Not required for e-services)

For Others (Projects, NGO, Joint Ventures, Unit Trust, Charity, Co – Operative societies, Trust, Club & Associations, Government & Semi Government Institutions, Embassies and High Commissions, Provident fund, Other foreign Companies – Not registered in Sri Lanka, Religious Place etc.)

- Letter of request by the head of the institution
- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) and the letter of appointment/confirmation of the signatory
- Deed/lease agreement (if address is to be updated)
- Minutes of the AGM / Executive Report (if applicable)
- Amended / New Registration certificate
- Confirmation of the branch issued by the head office (For Branches only)
- Act/Gazette for the establishment of the institution (For Government & Semi Government Institutions only)
- Joint Venture agreement and copies of TINs of the partners (For Joint Ventures only)
- Power of attorney for the signatory (For Joint Ventures only if not included in the agreement)
- Project agreement and cabinet approval etc. (For Projects only)
- Trust deed (For Trusts only)
- [Application Form for Change Taxpayer Registration Details - NGO / Charity / Co-op /Associations & Clubs / Semi Government Institutions / Government Institutions / Provident Fund / Trust / Embassy / High Commissions / Others TPR 011 E](#) (Not required for e-services)
- [Appendix - E - For Adding / Updating Non Individual Related Entity/Partner Information TPR 017 E](#) (Not required for e-services)
- [Appendix - D - For Adding / Updating Tax Type Address TPR 016 E](#) (Not required for e-services)

For further details regarding Updating Taxpayer Registration Details, call
IRD Call Centre on 1944 or email
Customer Information Update Unit on ci@ird.gov.lk

Updating Tax Type Details

(Activation / Inactivation of Income Tax / VAT / WHT)

After obtaining a TIN and registered for tax types, the taxpayer can update the tax type details via the [IRD e-services](#).

Refer the detailed quick guide '[How to change Tax Type Detail Information](#)' to go through the e-Services screens.

Alternatively, one can update the tax type details by visiting the Customer Information Update Unit (2nd Floor) at the IRD Head Office or Any Regional Offices.

In case of any updates required in the taxpayer's registration details including email address and mobile number, such details should be updated prior to applying for tax type details update.

Activation of Tax Types

If the current status of the tax type is inactive and needs to be activated due to liability.

Supporting Documents required to Activate Tax Type

- [Application for Change Tax Type Registration TPR 012 E](#) (Not required for e-services)
- Letter of request confirming liability for activation of tax types other than VAT
- Letter of request and document proof confirming taxable supplies for activation of VAT (Sales invoices / Purchase orders/ Sales agreements / Bank statements / Rent agreement/ Airway bill / Bill of lading / Commercial invoice with bank endorsement / Registration certificate issued by Tea board, Coconut Cultivation Board, Gem & Jewelry Authority, etc.)

Inactivation of Tax Types

If the current status of the tax type is active and needs to be inactivated due to lack of liability, all issued / pending returns should be submitted before applying for inactivation of tax types.

Supporting Documents required to Inactivate Tax Type

- [Application for Change Tax Type Registration TPR 012 E](#) (Not required for e-services)
- Letter of request stating the reason for inactivation and document proof confirming the absence of liability
- An affidavit confirming the closure of business activity by the individual / partners / directors
- Document proof for cancellation of the business registration provided by the relevant authority (Registrar of Companies / Local Government)
- Bank Statements of the last 12 months

For further details regarding Updating Tax Type Details, call
IRD Call Centre on 1944 or email
Customer Information Update Unit on ci@ird.gov.lk

Registration under Simplified Value Added Tax Scheme (SVAT)

SVAT registration is done under the following categories for those who are already registered for VAT.

SVAT registrations can be done by visiting the Tax Registration Unit (2nd Floor) at the IRD Head Office or by emailing the relevant application and supporting documents to tr@ird.gov.lk (in one PDF file).

1. Registered Identified Supplier (RIS)
2. Registered Identified Purchases (RIP)
 - Under section **22(7)** of Value Added Tax Act No. 14 of 2002
 - Under **Specified Project** referred to in paragraph f(II) of PART II of the First Schedule to the Value Added Tax Act No. 14 of 2002
 - Under **Strategic Development Project** section 3(4) of the Strategic Development Projects Act, No. 14 of 2008
 - Zero Rated Suppliers (Exporters)
 - Deemed exporters
 - Suppliers to the one/more of the above

Refer the [Gazette Extraordinary No. 1986/9 dated Tuesday, 27.09.2016](#) (Specified the Guidelines to operate Simplified Value Added Tax Scheme that effective from 01.01.2016) for more details regarding SVAT.

Supporting Documents required registering for SVAT

Registering under RIS category

- [Application for New / Change SVAT Scheme Registration TPR 006 E](#)
- Board resolution (company) / no objection letter (Partnership) authorizing a director/partner to apply for SVAT
- List of RIPs and registration certificates
- SVAT Purchase order of one RIP

Registering under RIP category

- [Application for New / Change SVAT Scheme Registration TPR 006 E](#)
- Letter of request by the individual / partner / director
- Board resolution (company) / no objection letter (Partnership) authorizing a director/partner to apply for SVAT
- [Appendix – C - For Adding / Removing / Updating of Authorized Credit Voucher Signature details TPR 015 E](#)
- Signatures of the Authorized Individuals to sign Credit Vouchers certified by the director / partner / individual who signed the application
- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) of the Authorized Individuals to sign Credit Vouchers
- National Identity Card / Valid Driving License (Sri Lankans) or Valid Passport (Foreign Nationals) of the Authorized Individuals to collect Credit Vouchers
- Registration certificate issued by Export Development Board / Tea Board / Coconut Cultivation Board / Gem & Jewelry Authority etc.
- List of RIS and RIS registration certificates
- Purchase orders and invoices
- Bank statements

Registering under section 22(7) of Value Added Tax Act No. 14 of 2002 as a projects

Following documents are required in addition to the above (RIP)

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Registration Certificate issued by the Board of Investment (BOI) (if applicable)
- Agreement entered with the Board of Investment (BOI) if applicable
- Project proposal including the project value, type, and expected value of supply, projected business commencement date, grant chart, etc.
- Documents confirming the source of funds

- Report of the work in progress
- Intended purchase list (should be approved by BOI for BOI registered entities)
- Deed/lease agreement of the property
- Survey plan approved by the relevant local government authority, and certified by BOI (if applicable)
- Approved building plan and sketch showing access to the project area
- Bill of quantities (BoQ) certified by a chartered engineer
- Approvals from Tourists Board (for hotels only)
- Environment clearance from the relevant government department
- Contract agreements (if applicable)

In addition to the above (RIP), for the projects under Specified Projects

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Approval from the relevant Ministry / Letter signed by the secretary to the relevant Ministry
- Registration Letter from the Secretarial Branch

In addition to the above (RIP), for the projects under Strategic Development Project

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Gazette notification / Approval from the relevant Ministry / Letter signed by the secretary to the relevant Ministry
- Registration Letter from the Secretarial Branch

For further details regarding Registering for Projects and SVAT, call
IRD Call Centre on 1944 or email
Tax Registration Unit on tr@ird.gov.lk

Updating SVAT Details

SVAT registration details can be updated by visiting the Customer Information Update Unit (2nd Floor) at the IRD Head Office or by emailing the relevant application and supporting documents to ci@ird.gov.lk (in one PDF file).

Application and supporting documents should be signed only by the following individuals.

- Director who is authorized by the board resolution to apply for SVAT
- Partner who has obtained no objection letter to apply for SVAT
- Individual

In case the director / partner needs to be changed, a new board resolution / no objection letter needs to be submitted.

Supporting Documents required to update SVAT details

- A copy of the board resolution / no objection letter stated above (if applicable)
- [Application for New / Change SVAT Scheme Registration TPR 006 E](#)
- [Appendix – C - For Adding / Removing / Updating of Authorized Credit Voucher Signature details TPR 015 E](#)
- Signatures of the Authorized Individuals to sign Credit Vouchers certified by the director / partner / individual who signed the application
- NIC (Sri Lankans) / Valid Passport (Foreign Nationals) of the Authorized Individuals to sign Credit Vouchers
- NIC (Sri Lankans) / Valid Passport (Foreign Nationals) of the Authorized Individuals to collect Credit Vouchers

For further details regarding Updating SVAT Details, call
IRD Call Centre on 1944 or email
Customer Information Update Unit on ci@ird.gov.lk

Updating Project Details

Projects registered under the following categories can be updated by visiting the Customer Information Update Unit (2nd Floor) at the IRD Head Office or by emailing the relevant applicant and supporting documents to ci@ird.gov.lk (in one PDF file).

- Under section **22(7)** of Value Added Tax Act No. 14 of 2002
- Under **Specified Project** referred to in paragraph f(II) of PART II of the First Schedule to the Value Added Tax Act No. 14 of 2002
- Under **Strategic Development Project** section 3(4) of the Strategic Development Projects Act, No. 14 of 2008

Applications should be submitted before 14 days from the date of **the** current extension date. In addition to that, any conditions laid during the previous extension should be fulfilled before submitting the application.

Application and supporting documents should be signed only by the following individuals.

- A Director who is authorized by the board resolution to apply for SVAT
- A Partner who has obtained no objection letter to apply for SVAT
- Individual

In case the director / partner needs to be changed, a new board resolution / no objection letter needs to be submitted.

Supporting Documents required to update Specified Projects

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Letter of extension issued by the relevant Ministry
- Letter of extension issued by the Secretarial Branch

Supporting Documents required to update Strategic Development Projects

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Letter of extension issued by the relevant Ministry / Gazette notification
- Letter of extension issued by the Secretarial Branch

Supporting Documents required to update 22(7) Projects

- [Application for New / Update Sec 22\(7\) / SP / SDP Registration TPR 007 E](#)
- Progress report along with the photographs certified by the director
- Bank statements for the period from the previous extension certified by the director
- Cost incurred in the format prescribed
- Material reconciliation in the format prescribed
- Contractor payment details certified by the director
- Schedules for imports / local purchases / SVAT purchases
- Amended project proposals / additional Bill of Quantities (BoQ) if applicable
- Supplementary agreements entered with BOI / letters issued by BOI if applicable
- Any other documents requested to be submitted during the previous extension

For further details regarding Updating Project Details, call
IRD Call Centre on 1944 or email
Customer Information Update Unit on ci@ird.gov.lk