



## INLAND REVENUE DEPARTMENT

### Registration of Sri Lankan Expatriates, Dual Citizens/Permanent Citizens living abroad under Inland Revenue Act No 24 of 2017

In terms of section 102(1) of Inland Revenue Act, No. 24 of 2017 (IRA), every person chargeable with Income Tax shall obtain the registration with the Commissioner General of Inland Revenue (CGIR).

Further to that, in terms of the section 102(3) of IRA, the Extraordinary Gazette Notification bearing No 2334/21 dated 31/05/2023 issued specifies 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.

The Extraordinary Gazette Notification No. 2334/21, dated 31.05.2023 is applicable for the **Resident Persons** in Sri Lanka.

#### Criteria to treat as Resident Person in Sri Lanka for a year of assessment;

##### If the individual –

- (a) *resides in Sri Lanka;*
- (b) *is present in Sri Lanka during the year and that presence falls within a period or periods amounting in aggregate to one hundred and eighty-three days or more in any twelve-month period that commences or ends during the year;*
- (c) *is an employee or an official of the Government of Sri Lanka and his spouse is posted abroad during the year; or*
- (d) *is an individual who is employed on a Sri Lanka ship, within the meaning of the Merchant Shipping Act, during the period the individual is so employed.*

Accordingly, 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 Commissioner General of Inland Revenue.

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

(For the registration procedure, please refer the notice dated 27/12/2023 published in the Inland Revenue web portal. [www.ird.gov.lk](http://www.ird.gov.lk) - Useful information: News/Notices)

For further clarifications, please contact IRD Call Centre by Dialing 1944.

**Commissioner General of Inland Revenue**



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