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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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