



INLAND REVENUE DEPARTMENT

Notice to the Taxpayers

Postponement of effective date of Imposition of VAT on the supply of digital services through electronic platform by the non-resident service providers

The Cabinet of Ministers at its meeting held on September 03, 2025, has granted approval to postpone the effective date of the implementation of Value Added Tax (VAT) on the supply of services through electronic platform by non-resident service providers.

Accordingly, the date of implementation of VAT on such services which was originally scheduled to be implemented with effect from October 01, 2025 has been postponed to April 01, 2026, with pending approval of parliament.

The necessary legislative changes will be made in due course.

Commissioner General of Inland Revenue

