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உள்நாட்டு இறைவரித் திணைக்களம்
INLAND REVENUE DEPARTMENT

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செயலகம்
14 வது மாடி
உள்நாட்டு இறைவரிக் கட்டிடம்
சேர் சிற்றம்பலம் ஏ காடினர் மாவத்தை
த.பெ.இல. 515, கொழும்பு - 2, இலங்கை

Secretariat
14th Floor
Inland Revenue Building
Sir Chittampalam A Gardiner Mawatha
P.O. 515, Colombo 2 - Sri Lanka

ෆැක්ස් / பக்ஸ் / Fax: 011 - 2338574/ 2338659/ 2338635/ 2338570/ 2338543

දුරකථන / தொலைபேசி / Telephone: 011- 2135300/ 2135410/ 2135412 / 2135413

E-Mail – secretariat@ird.gov.lk
Web: www.ird.gov.lk

Circular No: SEC/2026/E/07 **22 September 2026**

Mandatory Submission of Taxpayer Identification Number (TIN) Certificate for Specified Transactions

This circular is applicable to:

(i) All Banks and Financial Institutions
(ii) All Local Authorities
(iii) Department of Motor Traffic
(iv) Provincial Revenue Commissioners
(v) Divisional Secretaries
(vi) Registrar General's Department
(vii) Registrar General of Companies
(viii) Credit Card Issuing Institutions
(ix) Other Relevant Government Institutions

1. Subject: Mandatory Submission of the Taxpayer Identification Number (TIN) Certificate in terms of subsection (6) of Section 103 of the Inland Revenue Act, No. 24 of 2017 as amended by the Inland Revenue (Amendment) Act, No. 11 of 2026

I, the Commissioner General of Inland Revenue, hereby notify all relevant government institutions, regulatory authorities and financial institutions in accordance with the provisions introduced by the Inland Revenue (Amendment) Act, No. 11 of 2026, every person specified under Section 102(3) of the Inland Revenue Act shall, with effect from **1 November 2026,** be required to submit a valid Taxpayer Identification Number (TIN) Certificate when carrying out the transactions specified below.

The relevant officials responsible for each transaction shall ensure compliance with this requirement before providing the respective service.

2. Transactions Requiring Submission of the TIN Certificate

Relevant Service (Transaction)	Responsible Official for Verification of TIN
to open any *account at any *financial institution	Manager of the financial institution
to obtain approval for a building plan	Chairman, Director Enforcement or Commissioner of the Local Authority
to register a motor vehicle	Commissioner-General of Motor Traffic
to renew the license of a motor vehicle	Provincial Revenue Commissioner or Divisional Secretary
to register a land or title to a land	Registrar-General of the Registrar General's Department
to register a business	Divisional Secretary
to transfer shares of a company incorporated in Sri Lanka, by the transferee and transferor	Registrar-General of Companies
to obtain a credit card	Manager of the bank or credit card issuing entity

***Account** includes any savings account, term deposit, current account, or any other type of deposit account maintained with a financial institution. In the case of a joint account, all joint account holders shall be considered separately for this purpose.

***Financial Institution** means any company or body of persons carrying on banking business and includes a licensed specialized bank, within the meaning of the Banking Act, No. 30 of 1988, as well as any non-bank financial institution regulated in a manner similar to a bank.

3. Responsibilities of Relevant Officials

The officials specified above shall:

(i) Request the applicant to produce a valid **TIN Certificate before processing the relevant transaction.

(ii) Verify the authenticity of the TIN Certificate.

(iii) Ensure that no transaction subject to these provisions is completed without complying with the statutory requirement, except where an **exemption applies as mentioned below.**

(iv) Maintain appropriate compliance records as necessary for monitoring purposes. In this regard, a copy of the document collected may be retained, or the applicant's TIN may be recorded in the records maintained by the relevant institutions.

** TIN certificate

(a) The TIN Certificate is issued by the Commissioner-General of the Inland Revenue Department upon registration, assigning a **Taxpayer Identification Number** to the person. Obtaining a TIN is mandatory for all resident individuals who were 18 years of age or older as of December 31, 2023, or who turn 18 on or after January 1, 2024 (upon reaching that age) as per the Extra Ordinary Gazette Notification 2334/21 dated 31.05.2023. A photocopy of the relevant TIN certificate may be submitted by the applicant for this purpose.

(b) The Inland Revenue Department allows individuals to verify their TIN through its E-Services portal, where the TIN is displayed on the screen. Consequently, a printout of this verification, along with the individual's National Identity Card (NIC) number and TIN can be accepted as an alternative to the official TIN certificate.

(c) Soft copies of above certificates may also be accepted by the officials for this purpose.

A specimen of the TIN certificate and a sample of the screen printout referred above are provided in Attachment 1.

Exemptions from the Submission of a TIN Certificate

The requirement to submit a TIN Certificate shall not apply to:

(i) Any individual who has not attained the age of eighteen (18) years as at the date of the relevant transaction.

(ii) Any non-resident individual for the purposes of the Inland Revenue Act, No. 24 of 2017.

For the purposes of this exemption, a non-citizen individual who has arrived in Sri Lanka and has stayed in the Sri Lanka for less than one hundred and eighty-three (183) days as at the date of the relevant transaction may be treated as a non-resident individual.

Any other individual claiming non-resident status for the purpose of this exemption shall produce a confirmation of residence status issued by the Inland Revenue Department. Such confirmation may be obtained by submitting a request via email to itp@ird.gov.lk (mailto:itp@ird.gov.lk).

(iii) Any individual whose application for registration has been refused by the Commissioner-General under the provisions of the Inland Revenue Act, No. 24 of 2017.

For the purpose of claiming this exemption, the individual shall obtain a letter of refusal from the Commissioner-General of Inland Revenue.

(iv) An individual or organization entitle to diplomatic privileges under a diplomatic immunities law or similar law.

(v) Any Entity other than an individual (Company, Partnership, Government Institutions, Societies, Funds, Trust, Unit Trust, Non-Governmental Organizations, Other Institutes).

4. Effective Date

The procedure shall take effect from 1 November 2026. All relevant institutions are requested to make the necessary administrative, operational, and system arrangements to ensure full compliance with these statutory requirements.

Rukdevi P.H. Fernando
Commissioner General of Inland Revenue
Inland Revenue Department
Sir Chittampalam A. Gardiner Mawatha
Colombo 02.

Rukdevi P.H. Fernando
Commissioner General of Inland Revenue

Copies:
1. Secretary to the Treasury – Ministry of Finance
2. Auditor General – Auditor Generals Department
3. Governor – Central Bank of Sri Lanka

Attachment 1 – TIN Certificate

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உள்நாட்டு இறைவரித் திணைக்களம்
INLAND REVENUE DEPARTMENT

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வரி செலுத்துநர் அடையாளச் சான்றிதழ்
Taxpayer Identification Certificate

නිකුත් කළ දිනය
வழங்கப்பட்ட திகதி
Date of issue

Date

Name and Address

බදු ගෙවන්නා හඳුනාගැනීමේ අංකය
வரி செலுத்துநர் அடையாள இலக்கம்
TAXPAYER IDENTIFICATION NUMBER

TIN in 9 Digits

ඔබට වෙන් කර ඇති බදු ගෙවන්නා හඳුනාගැනීමේ අංකය ඉහත සඳහන් පරිදි බව මෙයින් සහතික කරමි.

உங்களுக்கு ஒதுக்கீடு செய்யப்பட்ட வரி செலுத்துநர் அடையாள இலக்கம் மேலே குறிப்பிடப்பட்டதாகும் என நான் சான்றுப்படுத்துகின்றேன்.

I certify that the Taxpayer Identification Number assigned to you is as given above.

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உள்நாட்டு இறைவரி ஆணையாளர் நாயகம்
உள்நாட்டு இறைவரித் திணைக்களம்

Commissioner General of Inland Revenue
Inland Revenue Department

https://www.ird.gov.lk   Page 1 of 1

Screen Printout of the TIN verification

(/)

Verify IRD Information

Entity search

Entity ID type	NIC	**Entity ID**	NIC
Email ID			
Mobile No	[redacted]	Send OTP	
*** Enter OTP**	[redacted]		

The e-service facility is mainly compatible with Google Chrome and Microsoft Edge browsers. Kindly use the latest version of Google Chrome or Microsoft Edge browser.

Search Clear Go to Main Menu

Information

You are already registered with the Inland Revenue Department. Your Taxpayer Identification Number (TIN) is

TIN in 9 Digits

If you have not received the Taxpayer Registration Certificate, you may visit the IRD Head Office or the Nearest Metro/Regional Office to obtain the Taxpayer Registration Certificate

For further details, call our hotline 1944

Department of Inland Revenue, Sri Lanka,
Chittampalam A. Gardiner Mawatha, Colombo 02.