



INLAND REVENUE DEPARTMENT

Notice to Registered Persons for SVAT

Simplified Value Added Tax (SVAT) Schedule Submission

SVAT Scheme will be repealed with effect from **1st October, 2025**. Therefore, Registered Identified Purchasers (RIP) and Registered Identified Suppliers (RIS) under SVAT Scheme are hereby required to complete all outstanding SVAT Schedules up to the **taxable period ending on 30th September 2025**, by **31st October 2025** through e-Services.

Accordingly, the SVAT Schedule submission time will be **terminated with effect from 1st November 2025**.

Due dates for SVAT Schedule submission

	As RIS		As RIP	
Schedules	For August Supplies	For September Supplies	For August Purchases	For September Purchases
SVAT 04	Update/Upload on or before 15 th September 2025	Update/Upload on or before 15 th October 2025	Approve on or before 20 th September 2025	Approve on or before 20 th October 2025
SVAT05/ SVAT05a/ SVAT 05b	Upload on or before 30 th September 2025	Upload on or before 31 st October 2025	-	-
SVAT 06	-	-	Update/Upload on or before 31 st September 2025	Update/Upload on or before 31 st October 2025
SVAT 07	Update/Upload On or before 30 th September 2025	Update/Upload On or before 31 st October 2025	-	-

In hand SVAT Credit Vouchers

RIPs are required to hand over **balance credit vouchers** after allocating for all purchases on or before **10th November, 2025**.

SVAT Credit Notes

If the value of suspended supplies made on or before **30th September 2025** is **reduced** (e.g., due to returned supply or any other reason where credit note is issued/received), the **relevant VAT return** corresponding to the original SVAT invoice date should be **amended** and relevant SVAT 05b schedules should be submitted to the **Consultation and Promotion Unit** for system updating.

SVAT Debit Notes

If the value of suspended supplies made on or before **30th September 2025** is **increased** (e.g., on any reason where debit note is issued/ received), the **relevant VAT return** corresponding to the original SVAT invoice date should be **amended** and relevant SVAT 05a schedule should be submitted to the **Consultation and Promotion Unit** for system updating.

Commissioner General of Inland Revenue

