

## **Registration for Value Added Tax (VAT) X**

## **Social Security Contribution Levy (SSCL)**

Those who are liable to pay VAT and SSCL as per the provisions of the respective VAT Act, No. 14 of 2002 and SSCL Act, No. 25 of 2022 are requested to register themselves for such types of tax and levv

- Follow the link below for application forms for Registration http://www.ird.gov.lk/en/Downloads/SitePages/Forms.aspx?menuid=1603
- Follow the link below for Online Registration For VAT https://eservices.ird.gov.lk/Registration/TINRegistration/ShowRequestHeader
- For Manual Registration of SSCL & VAT Tax Registration Unit at IRD Head office (2nd Floor) or any Metropolitan/Regional Office Please kindly be noted that online Registration Process for SSCL has not been implemented yet

Any failure to comply could result in adverse consequences, including the following:

- Registration shall be backdated so that liabilities are ascertained therefrom
- Any claim for VAT input taxes shall be disallowed due to the expiration of the stipulated time period
- Penal provisions (including penalties and /or prosecution) of the respective Acts will be applied for non-compliance

## **Refer to the Inland Revenue website for updated information regularly**

## **COMMISSIONER GENERAL OF INLAND REVENUE**

22.08.2023



