



INLAND REVENUE DEPARTMENT

Notice to the General Public

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

Obtaining a Taxpayer Identification Number (TIN) is mandatory for all resident individuals who were eighteen (18) years of age or older as of 31 December 2023, or who turn eighteen (18) on or after 1 January 2024 (upon reaching that age) as per the Extra Ordinary Gazette Notification 2334/21 dated 31 May 2023 issued in terms of Section 102(3) of the Inland Revenue Act, No. 24 of 2017 (as amended).

Accordingly, the Inland Revenue Department issues a TIN Certificate to every person who registers for a TIN.

The Inland Revenue Department informs to the general public that, 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 TIN Certificate when carrying out the transactions specified below.**

- To open any account at any bank or financial institution
- To obtain approval for a building plan
- To register a motor vehicle
- To renew the license of a motor vehicle
- To register a land or title to a land
- To register a business
- To transfer shares of a company incorporated in Sri Lanka, by the transferee and transferor
- To obtain a credit card

The relevant responsible officials are required to ensure, in accordance with the circular issued to them, that the person concerned submits a valid TIN Certificate before the above transaction is processed or completed.

Accordingly, all persons who intend to engage in any of the specified transactions are advised to:

- Obtain a TIN, if you have not already done so. You are advised to apply for a TIN through the Inland Revenue Department's e-Services platform (<https://eservices.ird.gov.lk/Registration/TINRegistration/ShowRequestHeader>).
- Ensure that you hold a valid TIN certificate.
- Present the copy of the TIN Certificate to the relevant institution or official whenever it is required for a specified transaction.

The Inland Revenue Department enables individuals to verify their TIN through its e-Services portal, where the TIN is displayed upon successful verification (<https://eservices.ird.gov.lk/Registration/verifyirdinformation/index>). A printout of the verification result, clearly showing the individual's National Identity Card (NIC) number and TIN, may also be accepted as an alternative to the official TIN Certificate for the above purposes.

Commissioner General of Inland Revenue

