

# **NOTICE**

## **Registration of Sri Lankan Expatriates, Dual Citizens and Permanent Citizens living abroad under Inland Revenue Act No. 24 of 2017 (IRA)**

In terms of section 102 (1) of Inland Revenue Act (IRA) every person chargeable with Income Tax in Sri Lanka needs to register with the Commissioner General of Inland Revenue (CGIR), and obtain a tax identification number (TIN). Accordingly, any Sri Lankan expatriate, dual citizen or permanent citizen having a taxable income in Sri Lanka as per provisions of the IRA must register under the said section.

Further, in terms of section 102(3) of the IRA Sri Lanka, the Minister may specify the additional classes of persons who are required to register under the IRA irrespective of the chargeability thereunder. The Gazette notification bearing No.2334/21 dated 31/05/2023 issued in line with the said provision specifies such additional categories, which includes persons who are at the age of 18 years as at 31/12/2023 and attaining such age on or after 01/01/2024.

This gazette notification is not applicable to Sri Lankan non-residents. Therefore, any Sri Lankan non-resident person is not required to obtain the registration as stated. However, the government budget for the year 2024 has made proposals to mandate the TIN requirement for the purposes of following activities within Sri Lanka. Therefore, any non-resident person intending to perform such an activity is advised to be registered with the CGIR.

- Opening a current Account
- Obtaining approval for a building plan
- Registering a motor vehicle, renewing the revenue license
- Registering title deeds on lands.

The procedure for registration, please refer to the notice of 27/12/2023 (under Useful information: News/Notice) on the Inland Revenue website at <http://www.ird.gov.lk/> .