



DEPARTMENT OF INLAND REVENUE

Notice to Exporters, Indirect Exporters, Registered persons engaged in any Special Project referred to in Sub paragraph (ii) of paragraph (f) of Part II of First Schedule to the VAT Act, any person registered under Section 22(7) to the VAT Act and any persons supplying goods or services to any of the above mentioned persons

As announced in the Budget 2011, the present Simplified VAT Scheme which was being monitored by the Textile Quota Board (TQB) and Export Development Board (EDB) is, effective from April 01, 2011, administered by the Commissioner General of Inland Revenue, under a modified scheme.

The following categories of Registered Persons are eligible to be enrolled under this new scheme.

- (i) Exporters;
- (ii) Indirect Exporters;
- (iii) Registered persons engaged in any Special Project referred to in Sub paragraph (ii) of paragraph (f) of Part II of First Schedule to the VAT Act;
- (iv) Any person registered under Section 22(7) to the VAT Act; and
- (v) Any person supplying goods or services to any of the above mentioned persons.

The facility available under this scheme is the suspension of the Value Added Tax liability in relation to transactions carried out by the above mentioned persons subject to the guidelines issued by the Commissioner General of Inland Revenue under Circular No. 2011/02 dated 30th of March 2011.

Accordingly,

1. Suppliers as well as Purchasers are required to be registered for this purpose. Specimen application for registration is appended below as form **SVAT - 01**.
2. Thereafter, Suppliers of goods and services are required to issue a **SUSPENDED TAX INVOICE** in respect of each such transaction and submit to the Commissioner General of Inland Revenue for their final records. Specimen suspended tax invoice is appended below as form **SVAT - 02**.
3. Suppliers and Purchasers are jointly required to make available a declaration of the transactions entered into by them by using form **SVAT - 04** together with a supplementary declaration form **SVAT - 05**.
4. Further, Suppliers are required to submit a declaration on total output by using form **SVAT - 03** and **SVAT - 07** and purchasers are required to submit **SVAT - 06** monthly.

All eligible enterprises are required to register with the Inland Revenue Department. Facilities have already been provided at the Inland Revenue Building for registration.

Those who have already obtained the registration from the TQB and EDB are also advised to re-register with the Inland Revenue Department.

The guideline and all necessary forms can be downloaded from the Inland Revenue Web Site: www.inlandrevenue.gov.lk

12. Category A: Put a tick , if applicable		Y	N
(i)	Are you an article exporter?	<input type="checkbox"/>	<input type="checkbox"/>
(ii)	Are you a service exporter ?	<input type="checkbox"/>	<input type="checkbox"/>
(iii)	Are you a registered person engaged in any Specific Project referred to in sub paragraph (ii) of paragraph (f) of PART (ii) of First Schedule? If YES, please give name of the project. (Attach a copy of the approval)		
(iv)	Are you a person registered under Section 22(7) ? If YES, please give Registration No. (Attach a copy of the approval)		
	<ul style="list-style-type: none"> If you are fallen under two or more categories above, please specify ,from which category major transactions are carried out 		
Category B: Put a tick , if applicable		Y	N
Are you a supplier who makes supply of goods & services to :			
(i)	a registered person engaged in any specific project referred to in above item 12(iii)?	<input type="checkbox"/>	<input type="checkbox"/>
(ii)	an exporter?.	<input type="checkbox"/>	<input type="checkbox"/>
(iii)	any person registered under Section 22(7) ?	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> If you are fallen under two or more categories above, please specify ,from which category major transactions are carried out 		
Category C:		Y	N
Are you a supplier who makes supply of goods & services to:			
(i)	a manufacture who supplies goods manufactured in Sri Lanka to a person mentioned under category A or B?.	<input type="checkbox"/>	<input type="checkbox"/>
(ii)	any supplier who provide value added services to A person mentioned under category A or B?.	<input type="checkbox"/>	<input type="checkbox"/>
13. Name of two persons who are authorized to obtain credit vouchers from the Department:			
Name & N.I.C. No.:		Name & N.I.C. No	

I do hereby certify that the particulars furnished by me in this application are true and correct.

.....
Name & N.I.C. No.

.....
Signature

.....
Date

.....
Designation

For Official Use

Deputy Commissioner
Suspended VAT Unit
Department of Inland Revenue
Sir Chittampalam A Gadiner Mw
Colombo 02

