

Notice to All Registered Identified Purchasers and Registered Identified Suppliers

Your attention is drawn to the following instructions.

1. The following modifications have been made to the forms which are to be submitted to the Commissioner General.

- (a) SVAT 02 - value of supply + Suspended VAT = Total Value of supply
 - Note with regard to NBT
- (b) SVAT 03 - Two cages have been inserted to indicate Value of Zero rated supply and exempt supply
- (c) SVAT 04 - New cages have been inserted to indicate values with regard to credit notes and debit notes
- (d) SVAT 05 - Two supplementary forms as **SVAT 05(a)** and **SVAT 05(b)** have been Introduced to disclose figures in relation to Suspended VAT Debit notes and suspended VAT Credit notes . New serial number order has to be maintained on suspended VAT invoices.
- (e) SVAT 06 - Inserted new column to disclose information about suspended purchases on invoice wise
- (f) SVAT 06(a) – in case of cancellation of credit vouchers , new form has been introduced to give such information

2. You are requested to submit your reports mentioned in item (1) , on or before 30th day of any calendar month by electronic mail to “ irdsvat@slt.net.lk ” as per instructions given below.

(i) Suspended tax invoice is to be sent as per given “Data file Specification”

Required Information	Field Type	Field width	Remarks
Supplier 's VAT No	Char	9	
Purchaser's VAT No	Char	9	
Supplier's SVAT No.	Char	10	
Purchaser's SVAT No.	Char	10	
Invoice date	Date		ddmmyyyy format
Invoice No.	Char	20	
Item No.	Integer		
HS Code	Char	10	
Currency code	Char	3	ISO currency code
Currency rate	Decimal	8,4	
Quantity	Decimal	16,2	As per HS code's unit
Unit Price	Decimal	16,4	As per quantity's unit
Amount	Decimal	16,2	Quantity * Unit Price

Note: (a) Insert delimiter (|) sign between fields

(b) Place delimiter (|) sign at the end of each record line

© If one field does not have a record, place a space between delimiters.

- (ii) All computer generated Suspended Tax Invoices (SVAT 02) should be e-mailed as per the above specification in a TEXT format. If suspended tax invoice has been issued manually and total of such invoices for a calendar month is more than 10, it should be scanned and sent by mail. If such invoice is less than 10, it can be handed over to the Simplified VAT Unit.
 - (iii) SVAT 03 should be sent as a pdf document by all RIPs and RISs.
 - (iv) Scanned SVAT 04 and SVAT 05, 05(a) and 05(b) can be mailed to respective RIPs to get their confirmation and credit voucher numbers. Thereafter, it should be sent back to the Commissioner General by RIS as a pdf document. However, same SVAT 05,05(a) and 05(b) should be sent in excel format as well.
 - (v) SVAT 06, 06(a) should be sent by all RIPs and SVAT 07 should be sent by all RISs in pdf format as well as an excel format.
 - (vi) All RIPs and RISs should send a covering letter with a copy as per the attached format and all SVAT03,04,05,05(a),05(b),06, 06(a),07, as the case may be, should be handed over to the simplified VAT Unit.
- (3) As usual, VAT Returns of all RIPs should be submitted on monthly basis. All RISs who have been accorded RIPs status as well should submit their VAT returns on monthly basis. All RISs other than above should submit their VAT Returns on quarterly basis. It should be submitted to the Data Processing and Revenue Accounting Unit (DPRU) on the 7th floor of the Inland Revenue Building except registered persons who make supplies to special projects. Such persons should furnish their return to the VAT Unit which is on the 2nd floor. All VAT returns should be furnished **on or before 20th day of the following month.**

Commissioner General of Inland Revenue