



## **IMPORTANT NOTICE**

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

Please note that in terms of section 102 (1) of IRA, every person chargeable with Income Tax shall obtain the registration with the Commissioner General of Inland Revenue (CGIR). Accordingly, any Sri Lankan expatriate, a dual citizen or a permanent citizen having a taxable income as per the provisions of IRA is mandatorily required to register under the said section.

Further to that, the minister in terms of section 102(3) of IRA may specify the additional categories of persons required to obtain the registration under IRA irrespective of the chargeability thereunder.

The gazette notification bearing No.2334/21 dated 31/05/2023 issued in line with the above provision specifies such additional categories including those who have reached the age of 18 years as at the date of 31/12/2023 and attaining such age on or after the date of 01/01/2024.

In any event, the said gazette notification is not applicable in the case of Sri Lankan non-residents. In other words, any Sri Lankan who is a non-resident person is not required to obtain the said registration.

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 engage in such an activity is advised to be registered with the CGIR. (For the registration, procedure please refer the notice dated 27/12/2023 published in the Inland, Revenue web portal: [www.ird.gov.lk](http://www.ird.gov.lk) - Useful information: News/Notices)

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

**Ambassador Mohan Pieris, P.C.**

Permanent Representative of Sri Lanka to the United Nations