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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2463/05 - 2025 නොවැම්බර් මස 17 වැනි සඳුදා - 2025.11.17

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PART I : SECTION (I) — GENERAL

Government Notifications

VALUE ADDED TAX ACT, No. 14 OF 2002

BY virtue of the powers vested in me under section 20 of the Value Added Tax Act, No. 14 of 2002, I, Rukdevi Perpetua Himali Fernando, Commissioner General of Inland Revenue, do by this order specify the format and specification of the Tax Invoice to be issued by every registered person, effective from January 01, 2026, in respect of the Value Added Tax, in the format specified in the Annexure I.

The Commissioner General may amend the format and specification of the Tax Invoice from time to time as required.

Rukdevi Perpetua Himali Fernando,
Commissioner General of Inland Revenue.

Inland Revenue Department,
Colombo 02.
November 13, 2025.

1A- G 45764 - 00 (11/2025)

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Annexure I

TAX INVOICE SPECIFICATION

1. **Title and Heading**

1.1 Every invoice issued pursuant to this specification shall be prominently titled "Tax Invoice".

1.2 The title shall appear in a conspicuous position on the face of the document, using bold or highlighted text to ensure clear identification.

2. **Supplier Details as in the VAT Registration Certificate**

2.1 The top left-hand corner of the Tax Invoice shall display the supplier's information, including:

a. The Supplier's tax registration number (Taxpayer Identification Number - TIN)
b. The name of the supplier;
c. The address of the supplier;
d. Telephone Number.

3. **Purchaser Details as in the VAT Registration Certificate**

3.1 The top right-hand corner of the Tax Invoice shall include the purchaser's particulars, consisting of:

a. The purchaser's tax registration number (Taxpayer Identification Number - TIN);
b. The name of the purchaser;
c. The address of the purchaser;
d. Telephone Number.

4. **Invoice Details**

4.1 The Tax Invoice shall include, at a minimum, the following invoice-related information:

***a*. Invoice Serial Number** –

All registered persons shall adhere to the following format for Invoice Serial Numbers:

YYMMM_QQQQ_XXXXX, where:

i. **"YY"** represents the last two digits of the calendar year in which the invoice is issued;
ii. **"MMM"** represents the first three characters of the name of the calendar month of issue in uppercase letters;
iii. **"QQQQ"** is an alphanumeric code used to identify a range of organizational entities, such as branches, sections, units, projects, subsidiaries, and customers *etc*.
iv. **"XXXXX"** is a numeric serial number of the invoice, without any alphabetical characters or symbols.
v. The Invoice Serial Number including the above mention mandatory numbers, characters and symbols, shall not exceed forty (40) characters in length and shall not contain any spaces.

***Example*:** The first tax invoice in October 2025 issued by Branch 03 (BR03) shall be assigned the following serial number:

25OCT_BR03_1

b. **Date of invoice** – The date on which the invoice is issued, expressed in MM/DD/YYYY format.

c. **Place of supply –** The location from which the delivery of goods or services originates.

d. **Date of Delivery** – The date on which the goods or services were delivered, expressed in MM/DD/YYYY format.

e. **Description of Supply** – A clear description of the goods or services supplied.

f. **Quantity or Volume** – The measurable amount of the goods or services supplied.

g. **Value of Supply** – To be stated in Sri Lankan Rupees (LKR) without cents and shall include:

i.The net amount payable (exclusive of VAT);

ii.The VAT charged;

iii.The total consideration including VAT.

iv.The total consideration in words

h. **Mode of Payment** – To be stated the forms of payment such as Cash, Bank Transfer, Cheque, Credit/Debit card, Mobile Payment, or Online Payment.

5. **Additional information of the supply**

5.1 The supplier shall mention specific information in relation to the supply of goods or services, if any.

6. **Invoice Issuance and Record keeping**

6.1 The original of the Tax Invoice shall be issued to the recipient (purchaser).
6.2 The supplier shall retain a duplicate of such Tax Invoice, on which marked as “Duplicate”.
6.3 The purchaser and supplier shall retain the “Duplicate” and “Tax Invoice” respectively for a minimum period of **five (5) years** from the end of the taxable period during which the invoice was issued.
6.4 Records shall be kept in the original form by which it is generated, as long as their integrity and accessibility are preserved in line with provisions of VAT Act and audit requirements.
6.5 The tax invoice shall exclusively include goods or services only that are subject to VAT.

7. **Validity of Request for Tax Invoice**

7.1 Where a registered person has made a written request within fourteen days from time of supply for a Tax Invoice in respect of a taxable supply, such request shall be deemed valid for all subsequent taxable supplies made by the same supplier to the same purchaser.
7.2 Accordingly, no repeated written request shall be required for future transactions between the same parties.

8. A sample tax invoice is provided below.

Tax Invoice

Date of Invoice:	Tax Invoice No.:
Supplier's TIN: Supplier's Name: Address: Telephone No:	Purchaser's TIN: Purchaser's Name: Address: Telephone No:
Date of Delivery:	Place of Supply:
Additional Information if any:	

Reference	Description of Goods or Services	Quantity	Unit Price	Amount Excluding VAT (Rs.)
Total Value of Supply:				
VAT Amount (Total Value of Supply @ 18%)				
Total Amount including VAT:				

Total Amount in words:
Mode of Payment:

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