



TAX ALERT

Final Notification on VAT Refunds Related to Legacy Period (Periods prior to 31 December 2015)



December 2024

A notification regarding Value Added Tax (VAT) refunds for the Legacy Period (i.e., periods prior to 31 December 2015) dated 12 December 2024, has been published on the website of the Department of Inland Revenue (DIR).

As per the notice, if there are any valid refund requests made to the periods prior to 31 December 2015, and if such refunds have not yet been received, a written request, **signed by the Managing Director**, should be forwarded to the Commissioner - Legacy Refunds, before 31 December 2024.

The notice further states that request made after 31 December 2024 would not be considered under any circumstances.

Attached herewith the notice uploaded in the DIR website.

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உள்நாட்டு இறைவரித் திணைக்களம்
Inland Revenue Department

Final Notification with regard to VAT Refunds related to Legacy Period (Periods prior to December 31, 2015)

Refund request based on VAT returns submitted in respect of periods prior to December 31, 2015, has already been completed; however, as per the requests made by taxpayers, it is revealed that some refunds have not yet been finalized.

Therefore, if there are valid refunds requests which have already been made under **Section 58 of the Value Added Tax Act, No. 14 of 2002** in respect of the above periods and such refunds have not yet been received, it is hereby informed to forward a written request signed by the Managing Director to the Commissioner, Legacy Refunds, prior to **31.12.2024**.

It is kindly notified that requests submitted after the date mentioned herein will not be considered under any circumstances.

For further details – 0112134770
Contact Commissioner, Legacy Refunds

Commissioner General of Inland Revenue



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