



Tax Flash News

Value Added Tax (VAT) Invoice Format - Postponement

KPMG in Sri Lanka

December 2025

Tax Flash News

Further to Gazette Notification No. 2463/05 dated 17 November 2025, please note that the implementation of the new Tax Invoice format has been postponed to 01 April 2026.

The Notice published on the Department of Inland Revenue (DIR) website is attached hereto. A Gazette Notification formalizing this change will be issued in due course



INLAND REVENUE DEPARTMENT

Notice to the VAT Registered Persons

Value Added Tax (VAT)

Notice is hereby given to all registered persons that, in exercise of the powers vested under Section 20 of the Value Added Tax Act, No. 14 of 2002 (VAT Act), the Commissioner General of Inland Revenue, by order published in the Extraordinary Gazette Notification No. **2463/05 dated November 17, 2025**, had specified the format and specifications of the Tax Invoice to be issued by every registered person, effective from **January 01, 2026**.

However, in response to requests made by numerous VAT registered persons, it is hereby notified to all registered persons that the effective date of the aforementioned Gazette Notification has been postponed, and the **revised effective date shall be April 1, 2026**.

Please be advised that an amendment to the Gazette Notification will be issued in due course.

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE