KPMG

Tax Flash News

Notice on Electronic Filing of Value Added Tax (VAT) Return

KPMG in Sri Lanka

October 2025

Tax Flash News

The Inland Revenue Department (IRD) has published Notice No PN/VAT/2025-03 dated 22 September 2025, relating to the electronic filing of VAT Returns and Schedules. A copy of the notice is attached herewith for your reference.

PN/VAT/2025-03
22.09.2025

INLAND REVENUE DEPARTMENT

Notice to Registered Persons for VAT

Electronic Filing of Value Added Tax (VAT) Return and Uploading the relevant Schedules

As already informed**, e-filing of VAT** return is **mandatory** from the taxable period commencing on or after **1st Jul 2025. All VAT Registered Persons** other than persons who have obtained prior approval from **Commissioner General of Inland Revenue** for manual submission should submit **VAT returns and relevant schedules** through '**e-Services' only**. Taxpayers can start uploading schedule records from the first day of the taxable period.

For example, It will be able to start uploading schedule records from **1st July 2025** for the **taxable period starting on 1st July 2025**. (i.e. 2531 or 2530.)

Commissioner General of Inland Revenue

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