Tax Flash News

Revised Tax Invoice Format

KPMG in Sri Lanka

April 2026

Tax Flash News

As per Section 20 of the Value Added Tax Act No 14 of 2002 and amendments thereto, the Commissioner General of Inland Revenue (CGIR), has the power to prescribe the format of the Tax Invoice.

In exercise of this authority, the CGIR has issued Gazette Notification No. 2481/22 dated 27 March 2026, prescribing the revised format for tax invoices (attached). Accordingly, the tax invoice format prescribed under Gazette Notification No. 2463/05 dated 17 November 2025 would remain optional and would be rescinded with effect from 01 July 2026.

The revised tax invoice format shall be effective from 01 July 2026.

The sample Tax Invoice provided in the latest Gazette is as follows:

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 Supply :	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 @ VAT Rate)				
Total Amount/consideration including VAT:				

Total Amount in words:*
Mode of Payment:*

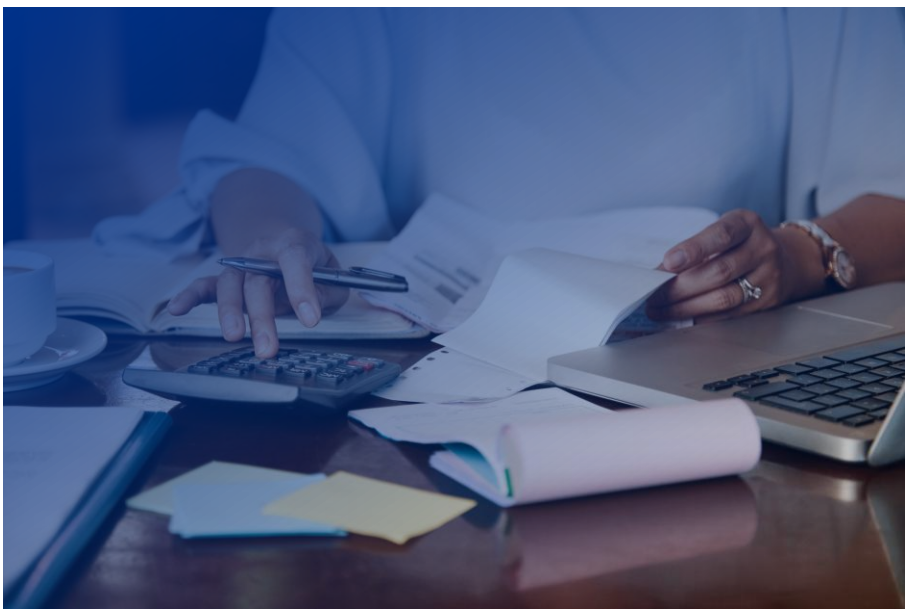
The prescribed tax invoice format is provided as a specimen and may be modified as necessary, provided it complies with the specified requirements, allows for additional information through extra rows or columns, and permits the inclusion of the supplier's logo, trademark, or other relevant details in the header or footer. The items marked with an asterisk (*) are optional fields.

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Tax Flash News

The latest Gazette issued in respect of the format of the tax invoice contains several revisions to the provisions set out in the earlier Gazette. A comparative overview highlighting the differences from the earlier Gazette is tabulated below.

Field / Requirement	Gazette Notification No. 2481/22 dated 27 March 2026 (Latest Gazette)	Gazette Notification No. 2463/05 dated 17 November 2025
Title	"TAX INVOICE" (all caps)	"Tax Invoice"
Supplier Details	Telephone number optional field	Telephone number mandatory field
Purchaser Details	Telephone number optional field	Telephone number mandatory field



Field / Requirement	Gazette Notification No. 2481/22 dated 27 March 2026 (Latest Gazette)	Gazette Notification No. 2463/05 dated 17 November 2025
Invoice Serial Number (no spaces and limited to 40 characters)	YYMMM_QQQQ_XXXXX "QQQQ": Alphanumeric code used to identify a range of organizational entities which may include, branches, sections, units, projects, customers or any classification. 1–15 digits	YYMMM_QQQQ_XXXXX "QQQQ": Alphanumeric code used to identify a range of organizational entities, such as branches, sections, units, projects, subsidiaries, and customers etc. No length limit
	"XXXXX" : Numeric serial number of the invoice, which shall consist solely of numerical characters and shall not include any alphabetical characters or symbols. Serial number shall be continued from the number last issued in the preceding month. However, where it is necessary, such numbering may be recommenced at the beginning of each month or year	"XXXXX" : Numeric serial number of the invoice, without any alphabetical characters or symbols.

Field / Requirement	Gazette Notification No. 2481/22 dated 27 March 2026 (Latest Gazette)	Gazette Notification No. 2463/05 dated 17 November 2025
Place of Supply	• Where the location at which the tax invoice is issued differs from the location of which the delivery of goods or services originates, the location from which such delivery originates may be stated • Optional field	• The location from which the delivery of goods or services originates • Mandatory field
Date of Supply	Requirement to mention date of supply	Requirement to mention date of delivery
Value of Supply	To be stated in LKR inclusive of cents, expressed to two decimal places	To be stated in LKR without cents
	The total consideration received or receivable, inclusive of VAT	The total consideration, including VAT
	Total consideration expressed in words – Optional field	Total consideration expressed in words – Mandatory field

Field / Requirement	Gazette Notification No. 2481/22 dated 27 March 2026 (Latest Gazette)	Gazette Notification No. 2463/05 dated 17 November 2025
Mode of Payment	• To be stated the forms of payment such as Cash, Bank Transfer, Cheque, Credit/Debit card, Mobile Payment, or Online Payment. Where it is not practicable to provide mode of payment at the time of issuing tax invoice, the expected mode of payment can be provided • Optional field	• To be stated the forms of payment such as Cash, Bank Transfer, Cheque, Credit/Debit card, Mobile Payment, or Online Payment. • Mandatory field
Additional information of the supply	Optional field	Mandatory field

For more details contact:

Tax Team – KPMG in Sri Lanka

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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2481/22 - 2026 මාර්තු මස 27 වැනි සිකුරාදා - 2026.03.27

No. 2481/22 - FRIDAY, MARCH 27, 2026

(Published by Authority)

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 July 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.

The format and specifications issued under *Gazette Notification* No. 2463/05 dated November 17, 2025 shall remain optional and are hereby rescinded with effect from July 01, 2026.

Rukdevi Perpetua Himali Fernando,
Commissioner General of Inland Revenue.

Inland Revenue Department,
Colombo.
March 27, 2026.

1A – G 46518 — 04 (03/ 2026)

This Gazette Extraordinary can be downloaded from www.documents.gov.lk

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 place on the face of the invoice, 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 [The Taxpayer Identification Number (TIN) of the supplier, consisting of nine (9) digits, issued by the Commissioner General of Inland Revenue];
b. The name of the supplier;
c. The address of the supplier;
d. Telephone Number (Optional).

3. Purchaser Details as in the VAT Registration Certificate

3.1 The top right-hand comer of the Tax Invoice or below the supplier's particulars shall include the purchaser's particulars, consisting of:

a. The purchaser's tax registration number [The Taxpayer Identification Number (TIN) of the supplier, consisting of nine (9) digits, issued by the Commissioner General of Inland Revenue];
b. The name of the purchaser;
c. The address of the purchaser;
d. Telephone Number (Optional).

4. Invoice Details

4.1 The Tax Invoice shall include, 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" means an alphanumeric code used to · identify a range of organizational entities which may include, branches, sections, units, projects, customers or any classification. Such code shall consist of at least one digit but not more than fifteen digits, as may be required
iv. "XXXXX" shall denote the numeric serial number of the invoice, which shall consist solely of numerical characters and shall not include any alphabetical characters or symbols. Such serial number shall be continued from the number last issued in the preceding month. However, where it is necessary , such numbering may be recommenced at the beginning of each month or year.
v. The Invoice Serial Number including the above mentioned mandatory numbers, characters and symbols, shall not have any spaces but limited to forty (40) characters in length.

Example: The first tax invoice in July 2026 issued by Branch 03 (BR03) may be assigned the following serial number:

26JUL_BR03_1

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

c. **Place of supply** -Where the location at which the tax invoice is issued differs from the location of which the delivery of goods or services originates, the location from which such delivery originates may be stated (Optional).

d. **Date of Supply** - The date on which the goods or services were supplied, 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 Lank.an Rupees (LKR) inclusive of cents, expressed to two decimal places and shall include:

i. The value of the supply, being the net amount payable exclusive of Value Added Tax (VAT);
ii. The amount of VAT charged on such value of supply;
iii. The total consideration received or receivable, inclusive of VAT.
iv. The total consideration expressed in words (Optional).

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. Where it is not practicable to provide mode of payment at the time of issuing tax invoice, the expected mode of payment can be provided (Optional).

4.2 The tax invoice shall exclusively include goods or services only that are subject to VAT.

5. Additional information of the supply

5.1 The supplier may mention specific additional information in relation to the supply of goods or services, if required.

6. A sample tax invoice is provided below.

6.1 The format set out below may be used as a specimen format of a Tax Invoice. The supplier may make any modifications thereto as may be necessary subject to the conformity with the specifications set out above.

6.2 The supplier may include additional columns or rows as may be necessary in the tax invoice in order to specify any further information relating to the supply of goods or services.

6.3 The supplier may display the supplier's logo, trademark, or any other relevant information in the header and/or footer of the tax invoice.

6.4 The items marked with an asterisk (*) shall be optional, and the supplier may include such information in the tax invoice where such information is available.

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 Supply :	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 @ VAT Rate)				
Total Amount/consideration including VAT:				

Total Amount in words:*

Mode of Payment:*

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