

VALUE ADDED TAX (VAT)
DOCUMENTS REQUIRED

(1) Registration of Business/Company/Institution

• **INDIVIDUAL/PARTNERSHIP BUSINESS**

1. Certificate of business Registration
2. Photo Copies of the National Identity Card of the Owner of the Business/partners.

• **LIMITED LIABILITY COMPANIES**

Registered under Companies Act No: 17 of 1982 (Registered before 03.05.2007)

1. Certificate of Incorporation (Re-registration) : **(Form 41)**
2. Application for Registration of an Existing Company : **(Form 40)**
- * Change of Director/Secretary and particulars of Director/Secretary. : **(Form 20 & Form 18/Form 19)**
Certified copy issued by the Registrar of Companies
3. Memorandum of Association/Articles of Association with signatures of the Directors and the Notary Public
4. Photo Copies of the National Identity Cards of the Directors.

Registered under Companies Act No: 07 of 2007 (Registered after 03.05.2007)

1. Certificate of Incorporation : **(Form 2A)**
2. Application for Registration of a Company : **(Form 1)**
- * Change of Director/Secretary and Particulars of – Director/Secretary. : **(Form 20 & Form 18/Form 19)**
Certified copy issued by the Registrar of Companies
3. Articles of Association with signatures of the Directors.
4. Photo Copies of the National Identity Cards of Directors
 - BOI Registration certificate and BOI Agreement (For companies registered in the BOI)

• **COMPANIES INCORPORATED OUT SIDE SRI LANKA.**

Under the Companies Act No: 7 of 2007		Under the Companies Act No: 17 of 1982	
* Address	(Form 44)	* Address	(Form 56)
* Directors	(Form 45)	* Directors	(Form 57)
*Authorized Representative	(Form 46)	*Authorized Representative	(Form 58)
Incorporation certificate	(Form 42)	Incorporation certificate	(Form 75)

- * Should be certified copies issued by the Registrar of Companies.
Articles of Association with signatures of the Directors.

• **ANY OTHER PROJECTS**

1. Certificate of business Registration
2. Request letter of project Director
3. Project Agreement

P.T.O.

(2) Following documents should compulsorily be included for registration purposes.

1. Tax payer Identification Certificate : (TIN Certificate)
 2. Particulars of Sales to prove turnover : Sales invoices/Purchase orders /Sales Agreements etc.
 3. Monthly Bank statements to prove cash Receipts : Bank Statements for last three months/ Last 12 months.
 - Construction/Rent : Relevant Agreements
 - Importers : 1. Commercial Invoice endorsed by the bank
2. Bill of lading/Airway Bill.
 - Exporters : 1. Request letter of proprietor/partner/Director
2. Export related documents
3. Export Development Board (EDB) Certificate/Registration Certificates of; Tea Board/Coconut cultivation Board/ Gem and Jewellery Authority (If relevant)
- * Approval under Section 22(7) : Documents required in the check list.

For your Special Attention

You are hereby informed that certainly of the place of business should be confirmed by submitting documents as applicable in addition to the Documents listed herein. Therefore in case of ;

4. The certainty of the place of business should be confirmed by submitting following document in Addition to the documents listed herein.
 - i. In case of permanent ownership : Electricity Bill/Water Bill/ Telephone bill along with the deed.
 - ii. In case of Rent : Rental agreement
 - iii. In case of lease : Lease Agreement should be submitted
 - iv To confirm the place of business: Gramaniladhari certificate which has been attested by the Divisional Secretary.
 - v. In case of inability to confirm the address- Registration certificate which has been attested by the Divisional Secretary.

N.B.

1. VAT Certificate is issued only once. (It should be displayed in the Business premises)
2. Original Document should be submitted along with one set of photocopy
3. If an authorized representative comes to collect the VAT certificate he/she should produce a photo copy his/her identity card along with letter of authority from person concerned.
Authorized representative should be an associate member of the ICASL (Institute of Chartered Accountants Sri Lanka) or an Accountant approved by the Commissioner General of Inland Revenue or an Attorney At-Law or permanent employee (along with the official Identity Card) or a member of the Sri Lanka institute of Taxation, Director of the company or the company Secretary.
Please note that in respect of an Individual/the authorized representative should be a close relative.