



# **INLAND REVENUE DEPARTMENT**

## **Notice to the Public**

### **Reimbursement of Value Added Tax (VAT) to the Purchasers of Agricultural Tractors**

This notice is published in compliance with the Supreme Court Application Number SC/FR/236/2017.

Inland Revenue Department wishes to inform the general public that importation of agricultural tractors were exempted from Value Added Tax (VAT) with effect from 01<sup>st</sup> January 2015 by the Value Added Tax (Amendment) Act No. 11 of 2015 which was passed by Parliament and certified by Hon. Speaker on 30<sup>th</sup> October 2015. During the period from 01<sup>st</sup> January 2015 to 29<sup>th</sup> October 2015, the VAT has been charged by the Director General of Customs on the Importation of agricultural tractors which are categorized to the following classes

- Pedestrian controlled tractors
- Road tractors for semi-trailers
- Agricultural tractors

However, in line with the Supreme Court Application and on the instructions of Hon. Attorney General, the Commissioner General of Inland Revenue has taken steps to reimburse such amounts of VAT to the registered owner to whom sustained the cost of VAT charged at the time of purchase.

In this context, the Commissioner General informs the persons who had purchased agricultural tractors that were imported to Sri Lanka during the said period, to make a claim for such VAT amount.

Accordingly, such persons are required to submit the followings in person or by registered post.

- Claim for VAT reimbursement (as in annexure)
  - Certified copy of the certificate of registration of motor vehicle
  - Certified copy of purchase invoice of agricultural tractor
  - Certified copy of the National Identity Card
  - Copy of bank passbook/ statement (detail page)
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In order to qualify for the VAT reimbursement, a duly filled claim form along with other documents should be submitted within two months from the date of this notice addressing to: -

**Deputy Commissioner General  
Large Tax Administration  
8<sup>th</sup> Floor (South Wing)  
Inland Revenue Department  
Colombo 02.  
Tel: 0112134800**

**Commissioner General of Inland Revenue**



**Inland Revenue Department**  
**Claim form for the VAT Reimbursement**

1. Details of the Claimant

- i. Name : .....
- ii. Address:.....
- iii. Taxpayer Identification No. (TIN) (if any) :.....
- iv. Contact Number/ Email Address: .....
- v. NIC No. :.....

2. Details of the Seller

- i. Name : .....
- ii. Address: .....
- iii. VAT Registration No. (if any): .....

3. Purchase Details

- i. Invoice No.: .....
- ii. Date of Purchase: .....
- iii. Purchase Price: .....

4. Vehicle Registration Details

- i. Registration No.: .....
- ii. Chassis No. : .....
- iii. Date of First Registration: .....
- iv. Class of Vehicle: .....

5. Bank Account Details (For Reimbursement Purpose)

- i. Account No.: .....
- ii. Bank :..... Code: .....
- iii. Branch: .....

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Date

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Signature of the Claimant