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issued under *Gazette Notification* No. 2463/05 dated November 17, 2025 shall remain optional and are hereby rescinded with effect from July 01, 2026.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



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 corner 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), 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.

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2026.03.27
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 27.03.2026

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:*																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Reference*</th> <th style="width: 40%;">Description of Goods or Services</th> <th style="width: 10%;">Quantity</th> <th style="width: 10%;">Unit Price</th> <th style="width: 30%;">Amount Excluding VAT (Rs.)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="4">Total Value of Supply:</td> <td> </td> </tr> <tr> <td colspan="4">VAT Amount (Total Value of Supply @ VAT Rate)</td> <td> </td> </tr> <tr> <td colspan="4">Total Amount/consideration including VAT:</td> <td> </td> </tr> </tbody> </table>					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:				
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