



## Special Notice

### Registration of Sri Lankan Expatriates, Dual Citizens/Permanent Citizens living abroad Under Inland Revenue Act No. 24 of 2017 (IRA)

In terms of section 102 (1) of IRA, that every person chargeable with Income Tax shall obtain the registration with the Commissioner General of Inland Revenue (CGIR). Accordingly, any Sri Lankan expatriate, a dual citizen or a permanent citizen having a taxable income as per the provisions of IRA is mandatory to register under the said section.

Further, in terms of section 102(3) of IRA may specify the additional classes of persons who are required to get the registration under IRA irrespective of the chargeability thereunder.

The gazette notification bearing No. 2334/21 dated 31/05/2023 issued in line with the above provisions specifies such additional categories including those who are at the age of 18 years as at the date of 31/12/2023 and attaining such age on or after the date of 01/01/2024. View the gazette;

[http://www.ird.gov.lk/en/publications/Gazette\\_Documents/2023\\_2334-21\\_E.pdf](http://www.ird.gov.lk/en/publications/Gazette_Documents/2023_2334-21_E.pdf)

Moreover, the said Gazette Notification is NOT applicable in the case of Sri Lankan non-residents, and it is not compulsory for them to get registered as mentioned above.

However, please note that in case if any non-resident person who is intends to perform one of the following activities within Sri Lanka, it is advised to be registered with the Commissioner General of Inland Revenue using the Inland Revenue web portal [www.ird.gov.lk](http://www.ird.gov.lk) and refer the notice dated 27/12/2023.

- I. Opening a current account
- II. Obtaining approval for a building plan
- III. Registering a motor vehicle, renewing the revenue license
- IV. Registering title deeds on lands

You may view the Notice at:

[http://www.ird.gov.lk/en/Lists/Latest%20News%20%20Notices/Attachments/555/CMN27122023\\_E%20-%20Registration.pdf](http://www.ird.gov.lk/en/Lists/Latest%20News%20%20Notices/Attachments/555/CMN27122023_E%20-%20Registration.pdf)

**Embassy of Sri Lanka**  
**Ankara**  
**29/01/2024**