



## Tax Alert

### New Tax Invoice Format

#### 03 December 2025

Extraordinary Gazette Notification No.2463/05 dated 17 November 2025 (issued on 03 December 2025), stipulates the new Tax Invoice Format specified under Section 20 of the Value Added Tax Act No.14 of 2002, as amended (VAT Act).

These requirements will apply with effect from 01 January 2026.

# Tax invoice format

Below is a comparison between the key information that is required to be stipulated in a tax invoice under the new format and prior format.

Description	New format	Prior format	Observation
<b>Title and Heading</b>	Every invoice must carry the "Tax Invoice" title prominently. The title shall appear in a conspicuous position on the face of the document, using bold or highlighted text to ensure clear identification.	The words "TAX INVOICE" at a conspicuous place in such invoice	Same requirement with more specific and detailed instructions under the new format.
<b>Supplier Details as per Value Added Tax (VAT) Registration Certificate</b>	The supplier information are required to be displayed in the top left-hand corner of the Tax Invoice. This includes <ol style="list-style-type: none"><li>The Supplier's tax registration number (Taxpayer Identification Number - TIN)</li><li>The name of the supplier</li><li>The address of the supplier</li><li>Telephone Number.</li></ol>	Name, address and the registration number of the supplier	More specific and detailed instructions under the new format.
<b>Purchaser Details as per the VAT Registration Certificate</b>	The purchaser's information must be mentioned on the right-hand corner of the Tax Invoice, consisting of: <ol style="list-style-type: none"><li>The purchaser's TIN</li><li>The name of the purchaser</li><li>The address of the purchaser</li><li>d. Telephone Number</li></ol>	Name , address and the registration number of the person to whom the supply was made	More specific and detailed instructions under the new format.
<b>Invoice Serial Number</b>	Invoice serial number to be in the following format. <b>YYMMM_QQQQ_XXXXX</b>	Date on which the tax invoice was issued and its serial	More specific and detailed instructions

Description		New format	Prior format	Observation
	a)	<b>"YY"</b> - last two digits of the calendar year in which the invoice is issued	number which does not exceed 40	under the new format.
	b)	<b>"MMM"</b> - the first three characters of the name of the calendar month of issue in uppercase letters	characters without any space	
	c)	<b>"QQQQ"</b> - an alphanumeric code used to identify a range of organizational entities, such as branches sections, units, projects, subsidiaries, and customers <i>etc.</i>		
	d)	<b>"XXXXX"</b> - a numeric serial number of the invoice, without any alphabetical characters or symbols.		
	The Invoice Serial Number including the above mentioned mandatory numbers, characters and symbols, shall not exceed forty (40) characters in length and shall not contain any spaces			
<b>Date of invoice</b>	Invoice date must be mentioned in MM/DD/YYYY format.		Date of supply and description of the goods or services	A uniform date format has been specified under the new format
<b>Place of supply</b>	The location from which the delivery of goods or services originates must be mentioned		No requirement	Addition under the new format
<b>Date of Delivery</b>	Delivery date must be mentioned in MM/DD/YYYY format.		No requirement	Addition under the new format
<b>Description of Supply</b>	A clear description of the goods or services supplied must be included.		No requirement	Addition under the new format
<b>Quantity or Volume</b>	The measurable amount of the goods or services supplied must be included.		Quantity or volume of the supply	No change

Description	New format	Prior format	Observation
<b>Value of Supply</b>	<p>This is required to be stated in Sri Lankan Rupees (LKR) without cents, including the following:</p> <ul style="list-style-type: none"> <li>a) The net amount payable (exclusive of VAT);</li> <li>b) The VAT charged;</li> <li>c) The total consideration including VAT.</li> <li>d) The total consideration in words</li> </ul>	Value of the supply, the tax charged and the consideration for the supply	Previous requirement modified with specific instructions under the new format.
<b>Mode of Payment</b>	The invoice should state payment forms as Cash, Bank Transfer, Cheque, Credit/Debit card, Mobile Payment, or Online Payment	No requirement	Addition under the new format

Note : In addition to the above, the supplier is required to mention specific information in relation to the supply of goods or services, if any.

e.g: (i) Where invoice is issued in a currency other than LKR, the converted value has to be mentioned in the invoice

(ii) information such as company logo etc.

## Other considerations

The following requirements, which come within the ambit of the VAT Act, have been specifically detailed under the extraordinary gazette.

### a) Invoice Issuance and Record keeping

1. The original of the tax invoice is to be issued to the purchaser.
2. The supplier must retain a duplicate of such tax invoice, which must be marked as "Duplicate".
3. The minimum retention period of the "Tax Invoice" and "Duplicate" invoice is a period of **five (5) years** from the end of the taxable period during which the invoice was issued.

- Records must be kept in the original form by which it is generated, as long as their integrity and accessibility are preserved in line with provisions of VAT Act and audit requirements.
- The tax invoice shall exclusively include goods or services only that are subject to VAT.

*It must be noted that when the original invoice is issued in electronic format, there is no requirement to maintain hard copies.*

## b) Validity of Request for Tax Invoice

- Where a registered person has made a written request within 14 days from time of supply for a Tax Invoice in respect of a taxable supply, such request is deemed valid for all subsequent taxable supplies made by the same supplier to the same purchaser.
- Repeated written requests shall not be required for future transactions between the same parties.

## Sample of New Tax invoice Format

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 Delivery:		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 @ 18%)				
Total Amount including VAT:				
Total Amount in words:				
Mode of Payment:				

## Connect with Us



**Charmaine Tillekeratne**

Partner, Head - Tax  
Deloitte Sri Lanka & Maldives  
+94 77 020 8016  
[ctillekeratne@deloitte.com](mailto:ctillekeratne@deloitte.com)



**Sarala Kodagoda**

Partner, Tax  
Deloitte Sri Lanka  
+94 77 781 0610  
[skodagoda@deloitte.com](mailto:skodagoda@deloitte.com)



**Rishini Manathunga**

Partner, Tax  
Deloitte Sri Lanka  
+94 77 530 6730  
[rmanatunga@deloitte.com](mailto:rmanatunga@deloitte.com)



**Damith Gayan**

Partner, Tax  
Deloitte Sri Lanka  
+94 77 548 1023  
[dgayan@deloitte.com](mailto:dgayan@deloitte.com)





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