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உள்ளாட்டு இறைவரித் திணைக்களம்
INLAND REVENUE DEPARTMENT

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15.09.2025

TIN : 114240214

EWIS PERIPHERALS PVT LTD
142
YATHAMA BLDG, GALLE RD
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Dear Sir/Madam

Important VAT Changes with Effect from October 1, 2025
(Abolition of SVAT Scheme and Introduction of Risk Based VAT Refund System)

We wish to inform you that, with effect from October 1, 2025, the Simplified Value Added Tax (SVAT) scheme will be abolished. As a result, the following important changes will apply to you.

1. Cancellation of RIP and RIS Status

Your RIP (Registered Identified Purchaser) and RIS (Registered Identified Supplier) status will be cancelled. You must then act as a regular VAT-registered person.

2. Purchases – Discontinuation of SVAT Credit Vouchers

RIPs will no longer be permitted to issue SVAT Credit Vouchers for purchases made on or after October 1, 2025. The VAT component of all such purchases must be paid, and RIPs must obtain a valid tax invoice from the supplier. RIPs are requested to hand over balance credit vouchers after allocating for all purchases made under SVAT by up to September 30, 2025 before November 10, 2025, to the Medium Corporate Default Tax Collection Unit.

3. Discontinuation of issuance of Suspended Tax Invoices

You will no longer be permitted to issue Suspended Tax Invoices for supplies made on or after October 1, 2025. You must collect the VAT component and issue a proper tax invoice to the purchaser.

Therefore, you are required to complete all outstanding SVAT Schedules up to the taxable period ending September 30, 2025, by October 31, 2025 through e-Service.

Please note that the SVAT Schedule submission time will be terminated with effect from October 31, 2025.