

## **Creating an online account**

[Please click here for comprehensive instructions](#) on the creation of an account or refer the page nine (9) of this document.

## **VAT (Value Added Tax) Certificate**

### **Do I need a VAT certificate to register with Customs?**

If you wish to import or export goods, you **should have a valid VAT certificate**. It may be either a temporary (ends with 2525) or a permanent (ends with 7000) VAT.

Although the goods imported are not necessarily liable for VAT, **you should have a valid VAT certificate** (e.g., medicaments, fabric, vehicles are VAT free items).

Your existing **Permanent VAT number** is not suspended by the Inland Revenue Department (IRD). From time to time, the IRD publishes a list of suspended VAT numbers. This list is available on the IRD website. If your permanent VAT is re-activated by the IRD, please upload necessary documentary proof to this effect.

Please note that temporary VAT numbers which expired after 01.01.20219 are valid till 28.02.2021.

To obtain a temporary VAT for imports, you have to produce a *bill of lading* to the IRD (BL or Airway bill). Make sure that you apply for the VAT for a proper purpose such as Import purpose or Export purpose. For further information regarding "obtaining a VAT", you may contact the IRD.

The Importers/Exporters who do not have a valid VAT certificate will not be granted extensions in the AsyCuda system.

Customs House agents are not required to submit a VAT certificate.

If your goods are detained/held by Customs (Courier/ UPB / Tender sales goods), you should obtain a temporary VAT **regardless of the value** of the goods.

Personal vehicle importers or vehicle permit holders are not required to submit a VAT or TIN certificate for their **first vehicle importation**.

Characteristically, the 1<sup>st</sup> nine digits of the TIN and VAT should tally: if they do not, please have them rectified.

If the VAT is expired, your Customs facilities will be **suspended** without notice. Please be informed that, if your VAT has expired, a new VAT certificate must be obtained and produced to Customs.

Make sure that you upload a copy of the VAT certificate issued by the IRD manually or online. The usual VAT certificate should contain a 13-digit number. Please refrain from uploading SVAT or other certificates.

### **TIN (Tax Identification number)**

#### **Do I need a TIN certificate to register with Customs?**

Yes, it is mandatory to submit a TIN certificate except for the first importation of a vehicle by an individual including permit holders. If you import vehicles under both the permit scheme and the normal scheme, you have to obtain both the TIN and VAT certificates.

### **Address of the Business**

#### **My documents/certificates contain different addresses. What should I do?**

The following documents should contain the same address when registering with Customs.

- I. GS form- 2
- II. BRC (Sole proprietorship/ Partnership) or Form 1/Form 40/Form 13 (For liability companies)
- III. TIN
- IV. VAT
- V. Deed or Lease agreement
- VI. CEB/LECO bill
- VII. Google route map and Front elevation

If the above documents contain different address, then please take action to amend those documents to have a uniform address. However, temporary registration may be considered on **appeal**.

When you import, ensure that the goods are imported to the **registered address**.

#### **My registered office and operational/factory/showroom premises are located in two different addresses. What should I do?**

You can add any number of premises by clicking "Add another premises" button at the bottom of the page with "Address tab". If your company has different addresses, please give all addresses by adding premises. When you attach documents, ensure that the following documents related to all premises are uploaded as combine 'pdf' files (In a single 'pdf' file you can have many pages).

- CEB/LECO bill
- Front elevation
- Google route map

### **Billing proof**

#### **I do not have a separate electricity bill. What should I do?**

Please upload the electricity bill which is issued to the main location (Building). If you receive any receipt from the landlord for the electricity you consume, upload it along with the main electricity bill.

If you do not have such electricity billing proof, please upload any of the following proofs. (In such cases, please enter "0000" as the electricity account number under the address tab)

Water Bill  
Assessment payment receipts

No other billing proofs will be accepted. However, temporary registration in the AsyCuda may be considered based on the company requirement.

### **Bank account details**

#### **Do I need to give details of all bank accounts?**

No. It is required to give details of bank accounts which are used to transact import/export activities and pay taxes and levies to the Customs.

#### **I am an individual importer/exporter. I do not have a company bank account. What should I do?**

Please provide the details of the bank account you use to transact import or export activities.

#### **Why cannot the bank account details be saved despite several attempts?**

Once details of a particular bank account are entered, click "Add". Then the details you entered will appear below. Click the "save" button only then to save the bank details.

The screenshot displays the 'Company' tab in the AsyCuda system. The top section is 'Auditor's Details' with fields for Auditor's Name (AUDITOR TEST PVT LTD), Address Line 2 (NO 456), Address Line 3 (GALLE ROAD), Address Line 4 (COLOMBO 06), Tele Number (+9411234777), Mobile Number (+9411234778), Fax Number (+9411234779), Web Site (ENTER WEB SITE), and Email Address (ENTER E-MAIL ADDRESS). A 'Save' button is at the bottom right of this section. The bottom section is 'Details of all bank accounts of your Company/Personal, used for Customs related transactions'. It features a table with columns: Bank, Branch, A/C Number, A/C Type, A/C Holder's Name, A/C OPEN DATE, and Open Date. An 'Add' button is next to the 'A/C OPEN DATE' field. Below the table, there is a row with data: Bank Code 7135, Bank Name PEOPLE, Branch Code 1, Branch Name PEOPLE'S BANK, DUKE STREET, A/C Number TEST-0123456789, A/C Type CURRENT, A/C Holder's Name RMU OFFICE, and Open Date 2020-08-16. A 'Delete' button is next to this row. A 'Save' button is at the bottom right of the table section. Two orange arrows highlight the 'A/C OPEN DATE' field and the 'Delete' button.

### **Details of directors/partners**

#### **Do I need to give details of all partners of a partnership company?**

Yes, you have to provide details of all partners mentioned in the Business Registration Certificate (BRC) along with their attachments.

**Do I need to give details of all directors of liability companies?**

Yes, you have to provide details of **all directors** mentioned in **the Form 1/ Form 20/ Form 40/ Form 48**, including alternative directors (whatever the latest documents) along with their attachments.

**Do I need to give details of foreign directors?**

Yes, when you give the details of foreign directors, please fill “000000000V” as the old NIC number. There is no need to upload the GS Form 1, Mobile Number confirmation and NIC.

**My NIC is not clear. What should I do?**

If you have a clear copy of the passport/driving license, upload it. But if you do not have either of them and your NIC is illegible and unclear, your registration may not be accepted.

**My directors are abroad. What should I do?**

Except for the GS Form 1, you have to fill all other details. For the field GS Form 1, please upload the VISA page of the directors’ passport as a temporary solution.

**Do I need to upload details of all directors when it is a government institute?**

Yes. However, if you give details of one director, a temporary extension will be granted.

**Our company has only a local representative in Sri Lanka. What should I do?**

Please provide the details of the local representative and details of at least one or two employees who are directly involved in importation/exportation (Please consider them as partners when filling the application).

**What if one of my partners or directors is deceased and I am unable to have the BRC amended and/or obtain the Form 20?**

Please provide his/her details under the “owner tab” and upload the death certificate until the amended documents are ready.

**Our company and/or its directors do not wish to share certain details. Will it be an issue?**

Customs expect companies to share the requested details in the e-registration application. Based on the number of details provided in the application, Customs intend to grade the importers, exporters, cargo clearing agents, vessel agents, etc. The grading will be used as a yardstick for measuring the compliance level of a company. Companies with a lower level of compliance will be considered risky. Therefore, Customs would like to encourage traders to give as many details as possible in order to avoid being considered a risky company.

**Details of wharf clerks**

**Do I need to give details of all wharf clerks?**

Yes, you have to provide details of all wharf clerks including T-pass holders.

**T- Pass holders do not have “Certificate of Competency”. What should we do?**

Please leave that field blank when filling details of T-Pass holders.

**I have been working for the same company for more than five years. Do I need to give previous company details?**

No.

## **Application Errors**

**Can I save the details entered up to now and resume working on it? / Does logging out from the application erase the data already given?**

Details given can be saved section by section. Click “Save” at the lower right corner of each section box. If you save the data section by section and log out, you can continue filling in the details after logging in again.

**Note:** If you remain inactive for a long period of time, your logging session will expire. Details you enter after the expiration of the session will not be saved. You will have to log in again and enter the details.

**I receive error messages in the final submission of the registration process?**

Once you click the “Register Application” button after completing the application, you may receive an error message “**There are more mandatory fields to be filled**”. It indicates that your application is incomplete. Please check if all the mandatory fields are filled. Mandatory fields are marked with a red color label. Please go through the application carefully and check for any blank/incomplete mandatory field(s) and complete them.

**Why cannot I see the attachment tab or attachments fields?**

You have to select one of the principal activities except “other” to view the attachment tab.

## **Issues on uploading documents**

**Why cannot my documents be uploaded? Application shows that the documents have been uploaded. However, I was informed that Customs could not view them?**

All documents should be in ‘pdf’ of a size less than 2 Mb. If your documents cannot be viewed by the Customs, please re-upload them after cleaning your browser cache. To clear the browser cache, please press “CTRL + SHIFT+ DEL” simultaneously. Upload your documents thereafter.

**Note:** If you remain inactive for a long period of time, your session will expire. Documents you have uploaded after the expiration of the session will not be saved. You will have to log in again and enter the details

**I want to re-upload documents. What should I do?**

If your application is not locked, please upload from the same location. A new file will overwrite the existing file. If your application is locked, please seek assistance from Customs to unlock it.

**Can I delete the uploaded documents?**

No. You cannot delete any documents which have been uploaded to the application.

**Do I need to upload each and every document of the application?**

No. Please refer to the “Mandatory Fields” document and get an idea about the required documents. **Please do not upload unnecessary/irrelevant/blank documents to the application.**

**How can I verify whether files have been successfully uploaded?**

First, save each and every field of your application. Then clear browser cache by pressing “CTRL+SHIFT+DEL” simultaneously. Thereafter, log on again and click on the “VIEW” button of the respective attachment.

**What are the documents I should upload to complete my registration?**

In this regard please see the “[Mandatory Fields](#)” document.

**Issues on Deed or Lease agreement**

**The deed or the lease agreement of the premises is not under the name of the company, director(s)/ partner(s) / proprietor(s). If so, Can I register with Customs?**

Yes, you can. But you have to provide additional details as follows.

- I. If the deed is owned by father / mother/ wife/ husband or any other relation, then you have to upload a copy of the deed and a letter of no-objection given by the land owner along with documentary proof to show the relationship (e.g., Birth certificate).
- II. If the deed or the lease agreement is under one of our group of companies, then you have to upload the lease agreement and a letter of no objection of the landlord/lessee along with one of the following documents containing details of directors/partners/proprietors.
  - BRC
  - Form1, Form 20
  - Form 40 or Form 48
- III. If the deed owner allows you to use the premises without signing a proper lease agreement, then you have to upload a copy of the deed and an affidavit from the landlord mentioning his consent. However, registration of this kind of companies will be subject to approval of Director of Customs (Specialized Services) and may be subject to rigorous examinations.
- IV. If the deed is under a relation and the landlord is deceased, please upload the death certificate along with documentary proof to show the relationship between the landlord and the directors/partners, further supported with an affidavit.

**My lease agreement/tenancy is not registered at the Land Registry or I have not received the registered lease agreement. What should I do?**

You should have the lease agreement registered at the Land Registry or you can upload the payment receipt along with the lease agreement. Once you have received the registered lease agreement, you have to re-upload it. However, if you do not wish to register the lease or tenancy agreement, you have to upload the deed copy and an affidavit of the deed owner citing his consent for the premises to be used by you.

**My lease agreement is expired. Can I get a temporary activation in the Customs?**

Yes. But it may be subject to approval of the Director of Customs (Specialized Services) besides vigorous examination of documents.

**I am using a sub-lease agreement. Can I register in the Customs using it?**

The original lease agreement should be uploaded along with the sub-lease. The original lease cannot have a condition preventing sub lease. Otherwise, your registration may be queried or subject to the approval of Director of Customs (Specialized Services).

**I do not have a proper deed/lease agreement. But I have been using the premises for more than 25 years. Can I register? (e.g., premises owned by CMC or UDA)**

Yes, you can. However, you have to prove such use in every possible way. You have to prepare a schedule of transactions done with the landlord, i.e., the UDA and upload it under the remarks field. This kind of registration is also subject to the approval of Director of Customs (Specialized Services).

**File size of the deed or the lease agreement is more than 2 Mb. What should I do?**

Please try to compress the pdf file. There are many tools freely available online for this purpose. However, if you cannot reduce the file size, please split it into two or three parts and upload them in the sequence given below.

- I. 1<sup>st</sup> Part – To the field of “Deed”
- II. 2<sup>nd</sup> Part – To the field of “Lease agreement”
- III. 3<sup>rd</sup> Part – To the field of “Sub-Lease agreement”

**Shipping lines/NVOCC/Freight forwarder**

**I do not have a certificate issued by the Director - Merchant Shipping (DGMS). Can I operate as a shipping line/ freight forwarder/ NVOCC?**

No. DGMS certificate is a must.

**I am a new shipping line/ freight forwarder/ NVOCC. What should I do to register with Customs?**

First, you have to complete the online registration. Then, go to the ‘D’ Branch and the ICT Division of Customs to get access to AsyCuda.

**I want to clear transshipments/ spare parts. What should I do?**

You have to complete the online registration. When registering, please select “other” apart from your principal activity and mention that you are engaged in clearing ship spares/ transshipments. Then, you will be allowed to clear transshipments/ship spares. However, your registration will be limited to the date of expiry of the DGMS certificate.

**Suspension of my Asycuda registration**

**I have completed the online registration. My company was active in the Customs system. Now my TIN is not accepted in Customs. What is the reason for this and what should I do?**

The reason may be the expiration of the following documents.

- VAT
- Lease agreement
- Shortcomings of the online registration
- CHA pass

Or, end of the period granted temporarily.

In such cases, please contact TIN/VAT Unit and clarify the issue and obtain/upload any renewed documents.

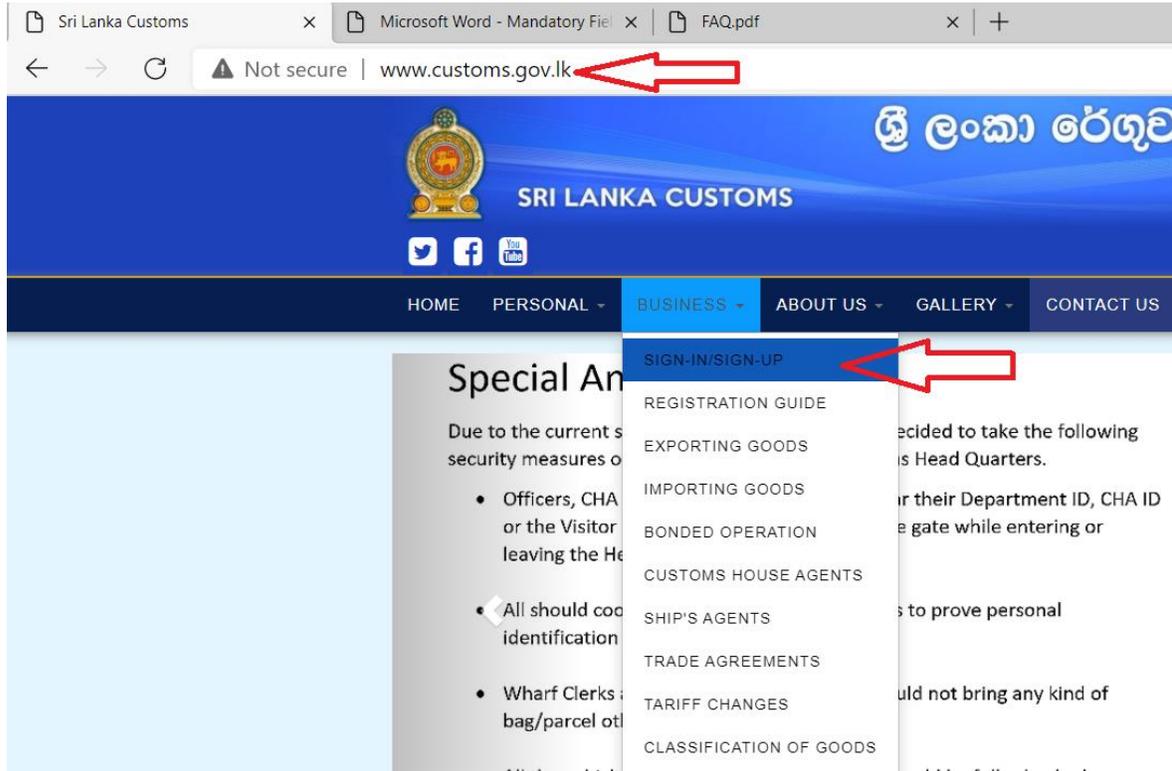
### **Abbreviations**

BRC – Business Registration Certificate  
TIN – Tax Identification Number  
VAT – Value Added Tax  
ROC – Registrar of Companies  
IRD – Inland Revenue Department  
CEB – Ceylon Electricity Board  
LECO – Lanka Electricity Company (Pvt) Ltd  
DGMS – Director General of Merchant Shipping  
NIC – National Identity Card  
BOI – Board of Investment  
PDF – Portable Document Format  
NVOCC – Non-Vessel operator- Common Carrier

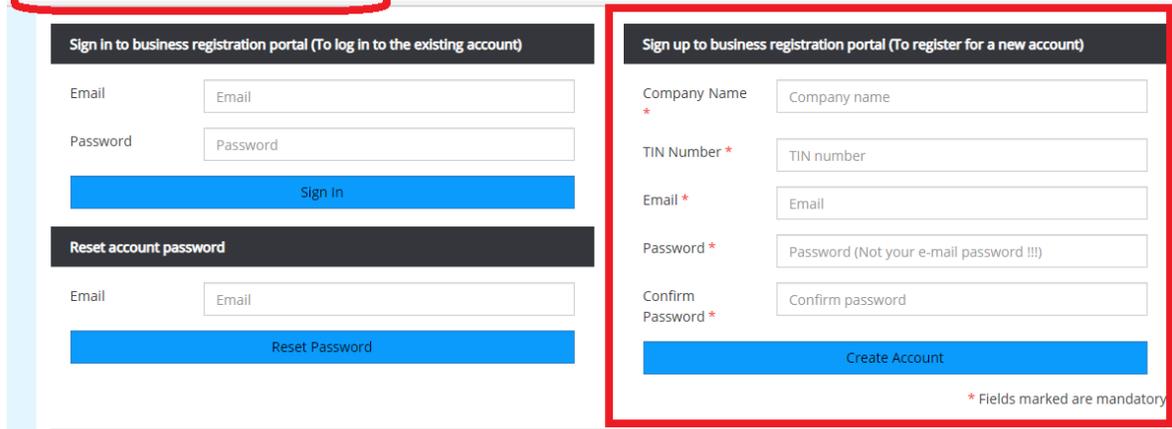
**Create an Online account**

**Where can we get the application for E-Registration?**

Directly type the URL “http://www.customs.gov.lk/registrations/login “on the address bar of the browser or go to the Customs Website and select “Sign in/ Sign up” option that pops up when the cursor is directed on to the “Business” tab at the top of the webpage.



[www.customs.gov.lk/registrations/login](http://www.customs.gov.lk/registrations/login)



A verification code will be sent to the email address you entered. Then log in to the account you created entering the email address and the password you entered in the “sign up” section.

www.customs.gov.lk/registrations/login

**Sign in to business registration portal (To log in to the existing account)**

Email

Password

Sign In

**Sign up to business registration portal (To register for a new account)**

Company Name

TIN Number

Email \*

Password \*

Confirm Password \*

Create Account

\* Fields marked are mandatory

In the following page, you will be asked to enter the verification code. Copy the verification code from the email received and paste it. Then you will be logged in to your account.

Verification code will be asked only for the first time.

**Why did I not receive the verification code?**

Every time a new account is created, an email is sent to the address entered in the sign-up process. Please check the inbox of the email account. If the email has not been received in the inbox, then check the Spam or Junk message boxes. At times, the Spam and Junk message boxes may not contain the email showing the verification code; it may have been blocked or rejected by your email server. In such an instance, please send an email to *ereg@customs.gov.lk* mentioning the issue together with the company name and the TIN number or contact RMU/ TIN-VAT unit during office hours and get the verification code.

**I signed up with an incorrect email address. Now I cannot receive the verification code. What should I do?**

If you entered an incorrect email address when creating your account, there is no way to receive the verification code for the account you created. On such occasions, your account created incorrectly should be deleted.

Please send an email to [ereg@customs.gov.lk](mailto:ereg@customs.gov.lk) mentioning the issue together with the company name and the TIN number or call 011-2143434 Ext 7855 / 7862 during office hours and get the verification code.

**What should we do when multiple business entities have the same email address?**

You will have to use one email address for one business entity when creating new accounts in order to receive the verification code. Once accounts are created, you can enter the same email address for all the business entities under “Address” tab in the application