

**PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF**   
**SRI LANKA**

**INLAND REVENUE (AMENDMENT)**

**ACT, No. 4 OF 2023**

**[Certified on 08th of May, 2023]**

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| *Inland Revenue (Amendment)* | 1 |

*Act, No. 4 of 2023*

[Certified on 08th of May, 2023]

L.D.—O. 10/2023

AN ACTTOAMENDTHE INLAND REVENUE ACT, NO. 24 OF 2017

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows: -

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| --- | --- |
| **1.** (1) This Act may be cited as the Inland Revenue (Amendment) Act, No. 4 of 2023. | Short title and the date of  operation |

(2) The provisions of this section and sections 2, 4, 7, 8, 9, 11, 13, 15, 16, 19 and 22 of this Act shall come into operation on the date on which the Bill becomes an Act of Parliament.

(3) The provisions of this Act specified in *Column I* of the table below which amend the provisions of the Inland Revenue Act, No. 24 of 2017 (hereinafter referred to as the“principal enactment”) specified in *Column II* of that table, shall come into operation or be deemed to have come into operation, as the case may be, on the respective dates as specified in *Column III* of that table.

*Table*

|  |  |  |
| --- | --- | --- |
| *Column I* | *Column II* | *Column III* |
| *Section of this Act* | *Section of the principal enactment which is amended* | *Date of*  *operation* |
| 3 | 37(1)(*b*) | 01.04.2021 |
| 5 | 84A(1B) | 01.01.2023 |
| 6 | 85(4) | 01.01.2023 |
| 10 | 113(1)(*b*), 113(1)(*bb*), 113(1A), 113(1B) and 113(1C) | 01.04.2023 |
| 12 | 135(3), 135(3A) and 135(4) | 01.04.2023 |

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| --- | --- | --- |
| *Column I* | *Column II* | *Column III* |
| *Section of this Act* | *Section of the principal enactment which is amended* | *Date of*  *operation* |
| 14 | 150(1)(*a*), 150(1)(*b*), 150(1)(*c*) and 150(2A) | 01.04.2023 |
| 17 | 195 | 01.04.2018 |
| 18 | subparagraph (1) of paragraph 4, item (*d*)(iii) of subparagraph (1) of paragraph 10 and paragraph 13 of the First Schedule | 01.10.2022 |
| 20 | paragraph (*gg*) of the Third Schedule | 01.04.2022 |
| 20 | subparagraphs (ii) and (iii) of paragraph (*ooo*) of the  Third Schedule | 01.10.2022 |
| 20 | paragraph (*tt*) and subparagraphs (ii), (v) and (vi) of paragraph (*w*) of the Third Schedule | 01.04.2023 |
| 20 | paragraph (*x*) of the Third Schedule | 27.05.2021 |
| 21 | – | 01.10.2022 |

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| Amendment of  section 10 of the principal  enactment | **2.** Section 10 of the principal enactment is hereby amended by the insertion immediately after subsection (2) of that section, of the following new subsection: -  “(2A) (*a*) Where a person pays to another person, on or after the date of commencement of this (Amendment) Act, a sum of money amounting in the aggregate to Rs. 500,000 or more, in a day, or in respect of a single transaction, or in respect of a series of single transactions relating to one event, otherwise than by way of an account payee cheque or account payee bank draft or by the use of a credit card, debit card or electronic payment system through a bank account- | |
| (i) | any deduction shall not be allowed in respect of such payments in calculating the first mentioned person’s income; and |

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(ii) the amounts paid shall not be considered   
 as cost of an asset of the first mentioned   
 person.

(*b*) The provisions of paragraph (*a*) shall not apply   
to-

(i) any payment by the Government of Sri   
 Lanka or any Government institution;

(ii) any payment by a bank or financial   
 institution; and

(iii) such classes of persons or payments as may   
 be prescribed by the Minister.

(*c*) For the purpose of this subsection-

“bank account” means any account maintained   
in a bank or financial institution in Sri   
Lanka;

“Government institution” means any   
Department or undertaking of the   
Government of Sri Lanka and includes   
any public corporation; and

“single transaction” means the purchase or   
procurement of any goods or services, on   
a single invoice, receipt or statement.”.

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| **3.** Section 37 of the principal enactment is hereby amended in paragraph (*b*) of subsection (1) of that section, by the substitution for the words “the asset;”, of the words | Amendment of  section 37 of the principal  enactment |

and figures “the asset prior to April 1, 2021 and in improving the asset on or after April 1, 2021;”.

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| Amendment of  section 73 of the principal  enactment | **4.** Section 73 of the principal enactment is hereby amended in paragraph (*a*) of subsection (1) of that section as follows:– | |
| (1) | in sub-paragraph (i) of that paragraph, by the |

substitution for the words “paid; or”, of the word  
“paid;”;

(2) in sub-paragraph (ii) of that paragraph, by the   
 substitution for the words “employment is;”, of the   
 words “employment is; or”; and

(3) by the addition immediately after sub-paragraph   
 (ii) of that paragraph, of the following new sub-  
 paragraph:-

“(iii) to the extent derived from a company   
 resident and conducting the businessin   
 Sri Lanka;”.

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| Amendment of section 84A of the principal  enactment | **5.** Section 84A of the principal enactment is hereby amended by the insertion immediately after subsection (1A) of that section, of the following new subsection:- |

“(1B) For the purpose of subsection (1A), “a person”  
includes the Government of Sri Lanka, in the case of a   
payment made to a non-resident person other than a   
payment derived through a Sri Lankan permanent   
establishment.”.

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| Amendment of  section 85 of the principal  enactment | **6.** Section 85 of the principal enactment is hereby amended by the addition immediately after subsection (3) of that section, of the following new subsection: - |

“(4) For the purpose of this section, “a person”  
includes the Government of Sri Lanka, in the case of a   
payment made to a non-resident person other than a   
payment derived through a Sri Lankan permanent   
establishment.”.

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| **7.** Section 86 of the principal enactment is hereby amended by the addition immediately after subsection (6) of that section, of the following new subsections: - | Amendment of  section 86 of the principal  enactment |

“(7) The Commissioner-General may specify the   
procedure of withholding the tax from any payment   
made to a non-resident person under this Division.   
Every withholding agent and financial institution shall   
comply with such procedure.

(8) Every withholding agent who has deducted   
Advance Income Tax under the provisions of section   
84A shall file with the Commissioner-General a   
quarterly statement as specified by the Commissioner-  
General, within thirty days after the end of each quarter,   
ending on the thirtieth day of June, thirtieth day of   
September and thirty first day of December.”.

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| **8.** Section 100 of the principal enactment is hereby amended in subsection (1) of that section, by the insertion immediately after paragraph (*b*) of that subsection, of the following new paragraph:- | Amendment of section 100 of the principal  enactment |

“(*bb*) the Director-General of the Department of Fiscal Policy, for the purpose of making decisions on the tax policy and Government revenue;”.

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| **9.** The following new section is hereby inserted immediately after section 111 of the principal enactment, and shall have effect as section 111A of that enactment:- | | Insertion of new section 111A in the principal  enactment |
| “Opinion of the Secretary to the  Treasury on underlying | 111A. The Commissioner-General may obtain opinion or observation of the Secretary to the Treasury on the underlying tax policy relating to any provision of this Act, for the |
| tax policy | purpose of interpretation of such provisions |

under this Division or Division III of this   
Chapter, or for any tax Act administered by the   
Commissioner-General.”.

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| Amendment of section 113 of the principal  enactment | **10.** Section 113 of the principal enactment is hereby amended as follows:- | | |
| (1) | in subsection (1) of that section – | |
| (*a*) | | in paragraph (*b*) of that subsection, by the |

substitution for the words and figures  
“Subject to subsection (1A),”, of the words   
and figures “Subject to subsection (1A),   
prior to April 1, 2023,”;

(*b*) by the insertion immediately after   
 paragraph (*b*) of that subsection, of the   
 following new paragraph: -

“(*bb*) the filing of any other document   
 under this Act;”;

(2) in subsection (1A) of that section, by the   
 substitution for the words “A company”, of the   
 words and figures “Prior to the year of assessment   
 commencing from April 1, 2023, a company”; and

(3) by the insertion immediately after subsection (1A)   
 of that section, of the following new subsections: -

“(1B) Subject to subsection (1C), with effect   
from the year of assessment commencing from   
April 1, 2023, a person shall file such person’s   
tax returns electronically through the use of a   
computer system or mobile electronic device.

(1C) The Commissioner-General may   
authorise a person to file a tax return in writing,   
for a year of assessment, where the   
Commissioner-General considers that such   
authorisation is just and equitable in the   
circumstances of the case.”.

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| **11.** Section 123 of the principal enactment is hereby amended by the addition immediately after subsection (7) of that section, of the following new subsection: - | Amendment of section 123 of the principal  enactment |

“(8) Notwithstanding anything to the contrary in   
any other written law –

(*a*) the Registrar-General of the Registrar   
 General’s Department;

(*b*) the Registrar-General of Companies;

(*c*) the Commissioner-General of Motor   
 Traffic;

(*d*) an officer of any other Government   
 institution in charge of granting contracts   
 for the supply of goods, works, or   
 consulting and non-consulting services;

(*e*) a financial institution;

(*f*) a stock exchange; or

(*g*) any other person or a Government   
 institution as may be prescribed by   
 regulations,

shall provide on a regular basis in electronic format,   
such information including information on financial   
transactions, or access to such records that are in any of   
such person’s or institution’s custody, as may be   
prescribed, to the Commissioner-General.”.

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| **12.** Section 135 of the principal enactment is hereby amended as follows: - | | Amendment of section 135 of the principal  enactment |
| (1) | in subsection (3) of that section, by the substitution |

for the words “where the Assistant Commissioner”,   
of the words and figures “for any year of assessment   
commencing prior to April 1, 2023, where the   
Assistant Commissioner”;

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(2) by the insertion immediately after subsection (3) of   
 that section, of the following new subsection: -

“(3A) Subject to subsection (4), where the   
Assistant Commissioner has served a notice of an   
amended assessment on a tax payer under   
subsection (1), the Assistant Commissioner may   
further amend the original assessment to which   
the amended assessment relates, within-

(*a*) the period specified in paragraph (*b*) of   
 subsection (2); or

(*b*) a period of one year after the Assistant   
 Commissioner served the notice of the   
 amended assessment on the tax payer,

whichever occurs later.”; and

(3) in subsection (4) of that section, by the substitution   
 for the word and figure “subsection (3)”, of the word   
 and figures “subsection (3A)”.

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| Amendment of section 139 of the principal  enactment | **13.** Section 139 of the principal enactment is hereby amended in subsection (5) of that section as follows: - | |
| (1) | in paragraph (*a*) of that subsection, by the |

substitution for the words “in writing”, of the words  
“in writing or by electronics means”; and

(2) by the addition immediately after paragraph (*b*) of   
 that subsection, of the following new paragraph: -

“(*c*) The Commissioner-General shall, in the   
case of a request for review made on or after the   
date of commencement of this (Amendment)   
Act, notify his decision and the reason for the   
decision under paragraph (*a*) within a period   
of two years from the date on which such request

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for review is received by the Commissioner-  
General. Where such decision is not notified   
within such period, the request for review shall   
be deemed to have been allowed**,** unless an   
appeal has been preferred to the Tax Appeals   
Commission in accordance with paragraph (*b*)   
of subsection (2) of section 140.”.

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| **14.** Section 150 of the principal enactment is hereby amended as follows: - | | | Amendment of section 150 of the principal  enactment |
| (1) | in subsection (1) of that section – | |
| (*a*) | | in paragraph (*a*) of that subsection, by the |

substitution for the words “assessed   
liability to pay tax,”, of the words  
“assessed liability or payable amount of   
tax,”;

(*b*) in paragraph (*b*) of that subsection, by the   
 substitution for the words “six months.”,   
 of the words “six months; or”;

(*c*) by the addition immediately after   
 paragraph (*b*) of that subsection, of the   
 following new paragraph: -

“(*c*) at the request of the taxpayer, set   
off sixty percent of the refundable   
amount against the subsequent   
income tax payable by the   
taxpayer, prior to a tax audit on the   
refund claim.”; and

(2) by the insertion immediately after subsection (2) of   
 that section, of the following new subsection: -

“(2A) (*a*) If the taxpayer referred to in   
subsection (2) is a resident individual and the   
refund claim is not exceeding one hundred

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thousand rupees, the Commissioner-General shall   
pay the refund amount due, within three months   
of the date of the refund claim made by such   
resident individual, prior to a tax audit:

Provided that, if such resident individual is a   
senior citizen who is not an instalment payer and   
his refund claim is not exceeding twenty five   
thousand rupees for any quarter ending on the   
thirtieth day of June, thirtieth day of September,   
thirty first day of December and thirty first day of   
March, such refund claim shall be paid within three   
months of the date of the refund claim made by   
such resident individual, prior to a tax audit.

(*b*) The manner and the procedure relating to   
the payment of the refund amount due under   
paragraph (*a*), may be specified by the   
Commissioner-General.”.

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| Amendment of section 154 of the principal  enactment  Amendment of section 182 of the principal  enactment | **15.** Section 154 of the principal enactment is hereby amended in paragraph (*b*) of subsection (2) of that section, by the substitution for the words “collected pursuant.”, of the words “collected pursuant to a levy of execution or by way of garnishment in accordance with the provisions of this Act.”.  **16.** Section 182 of the principal enactment is hereby amended by the addition immediately after subsection (4) of that section, of the following new subsection: - |

“(5) A financial institution that fails to comply   
with the procedure specified by the Commissioner-  
General in terms of subsection (7) of section 86,   
shall be liable for a penalty of an amount not   
exceeding fifty thousand rupees.”.

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| Amendment of section 195 of the principal  enactment | **17.** Section 195 of the principal enactment is hereby amended by the insertion immediately after the definition of the expression “tax” of that section, of the following new definition:– |

“Tax Appeals Commission” means, the Tax   
Appeals Commission established by the Tax   
Appeals Commission Act, No. 23 of 2011;”.

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| **18.** The First Schedule to the principal enactment is hereby amended as follows: - | | Amendment of the First  Schedule to the principal  enactment |
| (1) | in subparagraph (1) of paragraph 4 of that Schedule, |
| by the substitution for the words and figures | |

“subparagraphs (2), (2A) and (3),”, of the words and   
figures “subparagraphs (2), (2A), (2B) and (3),”;

(2) in item (*d*)(iii) of subparagraph (1) of paragraph 10   
 of that Schedule, by the substitution for the words  
 “exceeds or is equal to”, of the word “exceeds,”;   
 and

(3) by the addition immediately after paragraph 12 of   
 that Schedule, of the following new paragraph: -

**“13. Tax rate for dividends**

Notwithstanding the provisions in other   
paragraphs of this Schedule, where a person’s   
taxable income includes gains and profits from   
dividends for the second six months of the year   
of assessment commencing on April 1, 2022,   
such gains and profits shall be taxed at the rate   
of 15%.”.

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| **19.** The Second Schedule to the principal enactment is hereby amended in paragraph 1 of that Schedule as follows:-  (1) by the insertion immediately after subparagraph (1) of that paragraph, of the following new | Amendment  of the  Second  Schedule to  the principal  enactment |

subparagraph:–

“(1A) A person who has entered into an

agreement with the Board of Investment of

Sri Lanka established under the Board of

Investment of Sri Lanka Law, No. 4 of 1978

and invests in Sri Lanka in the expansion of

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his existing undertaking, during any year of   
assessment shall be granted enhanced capital   
allowances computed in accordance with this   
paragraph, in addition to the capital   
allowances computed under the Fourth   
Schedule.”;

(2) in subparagraph (10) of that paragraph–

(*a*) in the definition of the expresssion “Capital   
allowance expenditure” of that subparagraph,   
by the substitution for the words “Schedule;   
and”, of the words “Schedule;”;

(*b*) by the insertion immediately after the   
definition of the expression “Capital   
allowance expenditure” of that subparagraph,   
of the following new definitions:–

““existing undertaking” means any   
undertaking conducted by a person,   
prior to the first date of investment on   
depreciable assets;

“expansion” does not include–

(*a*) the transfer, purchase or   
exchange of a depreciable asset   
of an existing undertaking of a   
person or an associate of a person;   
or

(*b*) the purchase of a depreciable   
asset to replace an existing

|  |  |  |  |
| --- | --- | --- | --- |
| depreciable | asset | of | an |

undertaking of a person;

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“new undertaking” does not include–

(*a*) the existing undertaking; or

(*b*) an undertaking formed by   
splitting-up or re-construction of   
an existing undertaking of a person   
or an associate of a person;”.

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| **20.** The Third Schedule to the principal enactment is hereby amended as follows:- | Amendment of the Third  Schedule to the |

principal (1) in paragraph (*gg*) of that Schedule, by the enactment

substitution for the words “an entity fully owned   
by”, of the words “an entity of which more than   
fifty percent of direct or indirect membership   
interest is owned by;”;

(2) in paragraph (*ooo*) of that Schedule –

(*a*) in subparagraph (ii) of that paragraph, by the   
substitution for the words and figures “another   
resident company which is subject to Advance   
Income Tax under subsection (1A) of section   
84A;”, of the words “another resident   
company;”;

(*b*) by the addition immediately after subparagraph   
(ii) of that paragraph, of the following new   
subparagraph: -

“(iii) to a member who is a non-resident   
person where such dividend is paid   
prior to January 1, 2023;”;

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 *Act, No. 4 of 2023*

(3) by the insertion immediately after paragraph (*t*) of   
 that Schedule, of the following new paragraph: -

“(*tt*) amounts derived by a non-resident person   
 from engaging in a project of the   
 Government of Sri Lanka, if such project   
 is approved by the Minister taking into   
 consideration the economic benefits to the   
 country, and is totally funded from foreign   
 grants;”;

(4) in paragraph (*w*) of that Schedule-

(*a*) in subparagraph (ii) of that paragraph, by the   
substitution for the words and figures “on or   
after April 1, 2021”, of the words and figures  
“on or after April 1, 2021, but prior to April 1,   
2023,”;

(*b*) in subparagraph (v) of that paragraph, by the   
substitution for the words and figures “on or   
after January 1, 2021”, of the words and figures  
“on or after January 1, 2021, but prior to April   
1, 2023,”;

(*c*) in subparagraph (vi) of that paragraph, by the   
substitution for the words and figures “on or   
after April 1, 2021;”, of the words and figures  
“on or after April 1, 2021, but prior to April 1,   
2023, for a period of two years of   
assessment;”; and

(5) by the addition immediately after paragraph (*w*) of   
 that Schedule, of the following new paragraph: -

“(*x*) gains and profits received or derived by an

authorised person carrying on a Business of

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Strategic Importance as approved under the   
provisions of the Colombo Port City   
Economic Commission Act, No. 11 of 2021   
and the employment income of an employee   
employed in terms of section 35 of that Act,   
up to the extent provided for in that Act for   
each year of assessment.”.

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| **21.** Where a company has not paid the tax in accordance with the provisions of item (*a*) of subparagraph (4) of paragraph 4 of the First Schedule to the principal enactment | Relief from  penalty or  interest |

as amended by the Inland Revenue (Amendment) Act, No. 45 of 2022, for the period commencing on October 1, 2022 and ending on the date of the commencement of the said Inland Revenue (Amendment) Act, No. 45 of 2022, but pays the amount of tax payable by such company, on or before the thirtieth day of the succeeding month of the date of commencement of this Act, such company shall not be liable to any penalty or interest in terms of the provisions of the principal enactment.

**22.** If– Avoidance of doubt (*a*) an enterprise has entered into an agreement   
 with the Board of Investment of Sri Lanka   
 under section 17 of the Board of Investment   
 of Sri Lanka Law, No. 4 of 1978 on or after   
 April 1, 2018 but prior to October 1, 2022;   
 and

(*b*) such agreement provides for the profits and   
income of that enterprise or any dividend paid   
by that enterprise to be fully or partly exempt   
from income tax or to be taxed at a reduced   
rate of income tax,

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such profits and income of such enterprise or such dividend paid by such enterprise shall continue to be exempt from income tax payable, or shall be liable for income tax at the rate provided for in such agreement, as the case may be.

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| Replacement of *Table ‘A’, Table‘B’* and *Table* *‘C’* of the Inland Revenue  (Amendment)  Act, No. 45 of  2022 | **23.** *Table ‘A’, Table ‘B’* and *Table ‘C’* of the Inland Revenue (Amendment) Act, No. 45 of 2022 are hereby repealed and the following tables are substituted therefor and shall be deemed to have come into operation in accordance with subsections (2), (3), (4) and (5) of section 1 of the Inland Revenue (Amendment) Act, No. 45 of 2022: - |

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*“Table ‘A’* (section 1)

|  |  |
| --- | --- |
| *Column I* | *Column II* |
| *Section of this Act* | *Section of the principal enactment which is amended* |
| 2 | 5 |
| 4 | 12 |
| 5 | 14 |
| 6 | 16 |
| 11 | 66 |
| 18 | 87 |
| 21 | 94 |
| 22 | 120 |
| 24 | 133 |
| 25 | 134 |
| 26 | 135 |
| 27 | 136 |
| 32(1) and (3) | 195 |
| 33(1), (2), (3), (4) and (5) | subparagraphs (1A) and (1B) of paragraph 1, paragraphs 3, 4, 5 and 7 of the First Schedule |
| 34 | subparagraph (6A) of paragraph 1 of the Second Schedule |
| 35(1) | paragraph (*gg*) of the Third Schedule |
| 37(1) | item (*b*) of subparagraph (4) of paragraph 1 of the Sixth Schedule |
| 38 | new section |

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| *Table ‘B’* | (section 1) |

|  |  |
| --- | --- |
| *Column I* | *Column II* |
| *Section of this Act* | *Section of the principal enactment which is amended* |
| 8(1) | subsection (3) of section 19 |
| 33(1) | subparagraph (5) of paragraph 1 of the First Schedule |
| 35 (2), (3), (4) and (5) | paragraphs (*hh*), (*oo*), (*ooo*) and (*rr*) of the Third Schedule |
| 36(2) | paragraph 2 of the Fifth Schedule |
| 37(3) and (4) | paragraphs 8 and 10 of the Sixth Schedule |

*Table ‘C’* (section 1)

|  |  |  |
| --- | --- | --- |
| *Column I* | *Column II* | *Column III* |
| *Section*  *of this Act* | *Section of the principal enactment which is amended* | *Date of*  *operation* |
| 3 | 10 | 01.04.2021 |
| 7 | 18 | 01.04.2021 |
| 8 | 19(4) | 01.04.2018 |
| 9 | 46 | 01.04.2021 |
| 10 | 54 | 01.04.2018 |
| 12 | 69 | 01.04.2018 |

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| --- | --- | --- |
| *Table ‘C’* | (section 1) | ”.  Sinhala text to  prevail in case  of inconsistency |
| |  |  |  | | --- | --- | --- | | *Column I* | *Column II* | *Column III* | | *Section*  *of this Act* | *Section of the principal enactment which is amended* | *Date of*  *operation* | | 13 | 72 | 01.04.2018 | | 14 | 73 | 01.04.2018 | | 15 | 83A | 01.01.2023 | | 16 | 84A | 01.01.2023 | | 17 | 85 | 01.01.2023 | | 19 | 88 | 01.01.2023 | | 20 | 90 | 01.04.2021 | | 32(2) | 195 | 01.04.2020 | | 33(1) and (7) | subparagraph (1C) of paragraph 1 and paragraph 11 of the  First Schedule | 01.04.2023 | | 35(6) and (7) | paragraphs (*u*) and (*w*) of the Third Schedule | 31.03.2023 | | 36(1) | subparagraph (*e*) of paragraph 1 of the Fifth Schedule | 01.04.2021 |   **24.** In the event of any inconsistency between the Sinhala  and Tamil texts of this Act, the Sinhala text shall prevail. | |

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| 20 | *Inland Revenue (Amendment)* |

*Act, No. 4 of 2023*

English Acts of the Parliament can be purchased at the “PRAKASHANA PIYASA”, DEPARTMENTOF GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.