

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

*————————*

**INLAND REVENUE (AMENDMENT)**

**A**

**BILL**

**to amend the Inland Revenue Act, No. 24 of 2017**

*————————*

*Presented by the Minister of Finance, Economic Stabilization & National Policies on 24th of March, 2023*

(Published in the Gazette on March 16, 2023)

*Ordered by Parliament to be printed*

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**[Bill No. 170]**

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*STATEMENT OF LEGAL EFFECT*

*Clause 2:* This clause amends section 10 of the Inland Revenue Act, No. 24 of 2017 (hereinafter referred to as the “principal enactment”) and the legal effect of that section as amended is to make provisions for the purpose of discouraging cash transactions.

*Clause 3:* This clause amends section 37 of the principal enactment for the purpose of clarity.

*Clause 4:* This clause amends section 73 of the principal enactment and the legal effect of that section as amended is to include payments received from a resident company conducting the business in Sri Lanka as payments having a source in Sri Lanka.

*Clause 5:* This clause amends section 84A of the principal enactment and the legal effect of that section as amended is to make the Government of Sri Lanka obligated for withholding the tax on payments made to a non-resident person.

*Clause 6:* This clause amends section 85 of the principal enactment and the legal effect of that section as amended is to make the Government of Sri Lanka obligated for withholding the tax on payments made to a non-resident person.

*Clause 7:* This clause amends section 86 of the principal enactment and the legal effect of that section as amended is to make provisions for the Commissioner-General to specify the procedure of withholding the tax from any payment made to a non-resident person.

*Clause 8:* This clause amends section 113 of the principal enactment and the legal effect of that section as amended is to make the filing of tax returns by a person electronically, compulsory.

*Clause 9:* This clause amends section 123 of the principal enactment and the legal effect of that section as amended is to make provisions requiring third parties to provide prescribed information in electronic format.

*Clause 10:* This clause amends section 135 of the principal enactment and the legal effect of that section as amended is to provide for a period of time within which the Assistant Commissioner may amend an assessment.

*Clause 11:* This clause amends section 139 of the principal enactment and the legal effect of that section as amended is to provide a time limit for the Commissioner-General to notify his decision on an administrative review.

*Clause 12:* This clause amends section 150 of the principal enactment and the legal effect of that section as amended is to make provisions to setoff sixty percent of the refundable amount of tax prior to a tax audit.

*Clause 13:* This clause rectifies an error in section 154 of the principal enactment.

*Clause 14:* This clause amends section 182 of the principal enactment and the legal effect of that section as amended is to make withholding agents and financial institutions liable to a penalty for failure to comply with the procedures specified by the Commissioner-General.

*Clause 15:* This clause amends the First Schedule of the principal enactment and the legal effect of that Schedule as amended is to specify a rate of tax for specified dividends.

*Clause 16:* This clause amends the Third Schedule of the principal enactment and the legal effect of that Schedule as amended is to exempt gains and profits derived from certain projects and businesses by non-resident persons and authorized persons.

*Clause 17:* This clause makes provisions to grant relief from penalty or interest for certain companies.

*Clause 18:* This clause replaces the *Table ‘A’, Table ‘B’* and *Table ‘C’* of the Inland Revenue (Amendment) Act, No. 45 of 2022.

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| *Inland Revenue (Amendment)* | 1 |

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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| --- | --- | --- |
| 5 | **1.** (1) This Act may be cited as the Inland Revenue | Short title |
| (Amendment) Act, No. of 2023. | and the date |
| of operation |
| (2) The provisions of this section and sections 4, 7, 9, 11, |

13, 14 and 19 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 10 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.

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| 15  20  25 | *Table*   |  |  |  | | --- | --- | --- | | *Column I* | *Column II* | *Column III* | | *Section of this Act* | *Section of the principal enactment which is amended* | *Date of*  *operation* | | 2 | 10(2A) | 01.04.2023 | | 3 | 37(1)(*b*) | 01.04.2021 | | 5 | 84A(1B) | 01.01.2023 | | 6 | 85(4) | 01.01.2023 | | 8 | 113(1)(*b*), 113(1)(*bb*), 113(1A), 113(1B) and 113(1C) | 01.04.2023 | | 10 | 135(3), 135(3A) and 135(4) | 01.04.2023 | |

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| --- | --- | --- | --- |
| 5 | 2 | *Inland Revenue (Amendment)* | Amendment |
| |  |  |  | | --- | --- | --- | | *Column I* | *Column II* | *Column III* | | *Section of this Act* | *Section of the principal enactment which is amended* | *Date of operation* | | 12 | 150(1)(*a*), 150(1)(*b*), 150(1)(*c*) and 150(2A) | 01.04.2023 | | 15 | subparagraph (1) of paragraph 4, item (*d*)(iii) of subparagraph (1) of paragraph 10 and paragraph 13 of the First Schedule | 01.10.2022 | | 16 | subparagraphs (ii) and (iii) of paragraph (*ooo*) of the  Third Schedule | 01.10.2022 | | 16 | paragraph (*tt*) and subparagraphs (ii), (v) and (vi) of paragraph (*w*) of the Third Schedule | 01.04.2023 | | 16 | paragraph (*x*) of the Third Schedule | 27.05.2021 | | 17 | – | 01.10.2022 | | |
| 10 |
| 15 |
| **2.** Section 10 of the principal enactment is hereby | |
| 20 | amended by the insertion immediately after subsection (2) | | of section 10 |
| of the |
| of that section, of the following new subsection: - | |
| principal |
| “(2A) (*a*) Where a person pays to another person, | | enactment |

on or after April 1, 2023, a sum of money amounting

|  |  |
| --- | --- |
| 25 | 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

|  |  |  |
| --- | --- | --- |
| 30 | account, - | any deduction shall not be allowed in |
| (i) |

respect of such payments in calculating   
the first mentioned person’s income; and

*Inland Revenue (Amendment)*  3

(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

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| --- | --- | --- | --- |
| 5 | to- | (i) | any payment by the Government of Sri |

Lanka or any Government institution;

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

|  |  |  |
| --- | --- | --- |
| 10 | (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 15 Lanka;

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

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

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| 25 | **3.** Section 37 of the principal enactment is hereby | Amendment |
| amended in paragraph (*b*) of subsection (1) of that section, | of section 37 |
| of the |
| by the substitution for the words “the asset;”, of the words | principal |
| and figures “the asset prior to April 1, 2021 and in improving | enactment |

the asset on or after April 1, 2021;”.

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| 5 | 4 | *Inland Revenue (Amendment)* | Amendment |
| **4.** Section 73 of the principal enactment is hereby | |
| amended in paragraph (*a*) of subsection (1) of that section as | | of section 73 |
| of the |
| follows**: -** | |
| principal |
| (1) | in sub-paragraph (i) of that paragraph, by the | enactment |
| 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

|  |  |  |
| --- | --- | --- |
| 10 | (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

|  |  |  |
| --- | --- | --- |
| 15 | Sri Lanka;”. | Amendment |
| **5.** Section 84A of the principal enactment is hereby |
| amended by the insertion immediately after subsection (1A) | of section |
| 84A of the |
| of that section, of the following new subsection: - |
| principal |

enactment “(1B) For the purpose of subsection (1A), “a person”  
20 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.”.

|  |  |  |
| --- | --- | --- |
| 25 | **6.** Section 85 of the principal enactment is hereby | Amendment |
| amended by the addition immediately after subsection (3) | of section 85 |
| of the |
| of that section, of the following new subsection: - |
| principal |

enactment “(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

|  |  |
| --- | --- |
| 30 | payment derived through a Sri Lankan permanent establishment.”. |

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| 5 | *Inland Revenue (Amendment)* | 5 | Amendment |
| **7.** Section 86 of the principal enactment is hereby | |
| amended by the addition immediately after subsection (6) | | of section 86 |
| of that section, of the following new subsection: - | | of the |
| principal |
| “(7) The Commissioner-General may specify the | | enactment |
| 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.”.

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| 10 | **8.** Section 113 of the principal enactment is hereby | | | Amendment |
| amended as follows: - | | | of section |
| 113 of the |
| (1) | in subsection (1) of that section – | | principal |
| enactment |
| (*a*) | | in paragraph (*b*) of that subsection, by the |

substitution for the words and figures “Subject to subsection (1A),”, of the words 15 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: -

|  |  |  |
| --- | --- | --- |
| 20 | “(*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

|  |  |  |
| --- | --- | --- |
| 25 | (3) | commencing from April 1, 2023, a company”; and |
| 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 30 April 1, 2023, a person shall file such person’s tax returns electronically through the use of a computer system or mobile electronic device.

6 *Inland Revenue (Amendment)*

(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

|  |  |  |
| --- | --- | --- |
| 5 | authorisation is just and equitable in the | Amendment |
| circumstances of the case.”. |
| **9.** Section 123 of the principal enactment is hereby |
| 10 | amended by the addition immediately after subsection (7) | of section |
| 123 of the |
| of that section, of the following new subsection: - |
| principal |
| “(8) Notwithstanding anything to the contrary in | enactment |

any other written law –

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

|  |  |  |
| --- | --- | --- |
| 15 | (*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

|  |  |  |
| --- | --- | --- |
| 20 | (*e*) | consulting and non-consulting services; |
| a financial institution; |
| (*f*) | a stock exchange; or |
| (*g*) | any other person or a Government |

institution as may be prescribed by 25 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 30 prescribed, to the Commissioner-General.”.

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| 5 | *Inland Revenue (Amendment)* | | 7 | Amendment |
| **10.** Section 135 of the principal enactment is hereby | | |
| amended as follows: - | | | of section |
| 135 of the |
| (1) | in subsection (3) of that section, by the substitution | | principal |
| enactment |
| 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”;

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

|  |  |
| --- | --- |
| 10 | “(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 15 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 20 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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| 25 | **11.** Section 139 of the principal enactment is hereby | | Amendment |
| of section |
| amended in subsection (5) of that section as follows: - | |
| 139 of the |
| (1) | in paragraph (*a*) of that subsection, by the | principal |
| enactment |
| substitution for the words “in writing”, of the words | |

“in writing or by electronics means”; and

|  |  |  |
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| 30 | (2) | by the addition immediately after paragraph (*b*) of |

that subsection, of the following new paragraph: -

8 *Inland Revenue (Amendment)*

“(*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 5 decision under paragraph (*a*) within a period of two years from the date on which such request for review is received by the Commissioner- General. Where such decision is not notified within such period, the request for review shall 10 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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| 15 | **12.** Section 150 of the principal enactment is hereby | | | Amendment |
| amended as follows: - | | | of section |
| 150 of the |
| (1) | in subsection (1) of that section – | | principal |
| enactment |
| (*a*) | | in paragraph (*a*) of that subsection, by the |

substitution for the words “assessed liability to pay tax,”, of the words 20 “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”;

|  |  |  |
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| 25 | (*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

|  |  |
| --- | --- |
| 30 | amount against the subsequent income tax payable by the |

taxpayer, prior to a tax audit on the   
refund claim.”; and

*Inland Revenue (Amendment)*  9

(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 5 refund claim is not exceeding one hundred 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.

10 (*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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| 15 | **13.** Section 154 of the principal enactment is hereby | Amendment |
| amended in paragraph (*b*) of subsection (2) of that section, | of section |
| 154 of the |
| by the substitution for the words “collected pursuant.”, of |
| principal |
| the words “collected pursuant to a levy of execution or by |
| enactment |
| way of garnishment in accordance with the provisions of |

this Act.”.

|  |  |  |
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| 20 | **14.** Section 182 of the principal enactment is hereby | Amendment |
| amended by the addition immediately after subsection (4) | of section |
| 182 of the |
| of that section, of the following new subsection: - |
| principal |
| “(5) A financial institution that fails to comply | enactment |

with the procedure specified by the Commissioner-25 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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| 30 | **15.** The First Schedule to the principal enactment is | | Amendment |
| hereby amended as follows: - | | of the First |
| Schedule to |
| (1) | in subparagraph (1) of paragraph 4 of that Schedule, |
| the principal |
| enactment |
| by the substitution for the words and figures | |

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

|  |  |  |
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| 10 | (2) | *Inland Revenue (Amendment)* |
| 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

|  |  |  |
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| 5 | (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 10 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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| 15 | **16.** The Third Schedule to the principal enactment is | Amendment |
| of the Third |
| hereby amended as follows: - |
| Schedule to |

the principal

|  |  |  |
| --- | --- | --- |
| (1) | in paragraph (*ooo*) of that Schedule – | enactment |

(*a*) in subparagraph (ii) of that paragraph, by the substitution for the words and figures “another 20 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 25 (ii) of that paragraph, of the following new subparagraph: -

*Inland Revenue (Amendment)*  11

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

|  |  |  |  |
| --- | --- | --- | --- |
| 5 | (2) | 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 10 consideration the economic benefits to the country, and is totally funded from foreign grants;”;

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

(*a*) in subparagraph (ii) of that paragraph, by the 15 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 20 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 25 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

|  |  |  |
| --- | --- | --- |
| 12 | (4) | *Inland Revenue (Amendment)* |
| 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 5 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, 10 up to the extent provided for in that Act for each year of assessment.”.

|  |  |
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| **17.** Where a company has not paid the tax in accordance with the provisions of item (*a*) of subparagraph (4) of | Relief from  penalty or  interest |

paragraph 4 of the First Schedule to the principal enactment 15 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 20   
commencement of this Act, such company shall not be liable to any penalty or interest in terms of the provisions of the principal enactment.

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| 25 | **18.** *Table ‘A’, Table ‘B’* and *Table ‘C’* of the Inland | Replacement |
| of *Table ‘A’,* |
| Revenue (Amendment) Act, No. 45 of 2022 are hereby |
| *Table ‘B’* |
| repealed and the following tables are substituted therefor | and *Table* |
| *‘C’* of the |
| and shall be deemed to have come into operation in |
| Inland |
| accordance with subsections (2), (3), (4) and (5) of section 1 | Revenue |
| (Amendment) |
| of the Inland Revenue (Amendment) Act, No. 45 of 2022: - |
| Act, No. 45 |

of 2022

|  |  |  |
| --- | --- | --- |
| 5  10  15  20  25 | *Inland Revenue (Amendment)* | 13 |
| *“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 | | |

|  |  |  |  |
| --- | --- | --- | --- |
| 5  10  15  20 | 14 | *Inland Revenue (Amendment)* | |
| *Table ‘B’* | | (section 1) |
| |  |  | | --- | --- | | *Column I* | *Column II* | | *Section of this Act* | *Section of the principal enactment which is amended* | | 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(3) and (4) | 01.04.2018 | | 9 | 46 | 01.04.2021 | | 10 | 54 | 01.04.2018 | | 12 | 69 | 01.04.2018 | | | |

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| 5  10  15  20 | *Inland Revenue (Amendment)* | 15 | |
| *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* | | 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 | | | .”. |
| **19.** In the event of any inconsistency between the Sinhala | | Sinhala text |
| and Tamil texts of this Act, the Sinhala text shall prevail. | | to prevail in case of |

inconsistency

|  |  |
| --- | --- |
| 16 | *Inland Revenue (Amendment)* |

Department of Government Printing