



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

**TURNOVER TAX (AMENDMENT)
ACT, No. 54 OF 1985**

[Certified on 31st December, 1985]

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L.D.—O. 64/85.

AN ACT TO AMEND THE TURNOVER TAX ACT, NO. 69 OF 1981

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

1. This Act may be cited as the Turnover Tax (Amendment) Act, No. 54 of 1985.

Short title.

2. Section 21 of the Turnover Tax Act, No. 69 of 1981 (hereinafter referred to as “the principal enactment”) is hereby amended by the repeal of all the words from “wilful neglect” to the end of that section and the substitution, of the following therefor:—

Amendment of section 21 of Act No. 69 of 1981.

“wilful neglect involved in the disclosure of the turnover made by that person in his return or in the application of the rates of turnover tax to such turnover, in writing, order that person to pay as a penalty for making an incorrect return or for applying an incorrect rate of turnover tax to the turnover set out in his return, a sum not exceeding two thousand rupees and a sum equal to twice the amount of the difference between the total turnover tax claimed in the assessment and the turnover tax paid on the return.”.

3. Section 57 of the principal enactment is hereby amended by the addition, at the end of that section, of the following subsection:—

Amendment of section 57 of the principal enactment.

“(6) Notwithstanding anything in the preceding provisions of this section, the Commissioner-General or any person authorized in that behalf by the Commissioner-General may, having regard to the need to ensure the equitable administration of this Act, cause to be published in such manner as the Commissioner-General may consider expedient, in respect of any area, a list containing—

- (a) the names and addresses of the turnover tax payers in that area;
- (b) a description of the businesses carried on by each such tax payer; and
- (c) the turnover declared by each such tax payer for a quarter.”.

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