

# PARLIAMENT OF CEYLON

3rd Session 1958-59

*[Signature]*  
11.11.58



## Income Tax (Amendment) Act, No. 36 of 1958

*Date of Assent : November 3, 1958*

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L.D.—O. 36/58.

AN ACT TO AMEND THE INCOME TAX ORDINANCE.

[Date of Assent: November 3, 1958]

Enacted by the Queen's Most Excellent Majesty, and with the advice and consent of the Senate and House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Income Tax (Amendment) Act, No. 36 of 1958.

Short title.

2. The following new section is hereby inserted immediately after section 69 of the Income Tax Ordinance and shall have effect as section 69A of that Ordinance:—

Insertion of new section 69A in Chapter 188.

Power of the Commissioner to authorise persons, besides Assistant Commissioners, to hear and determine appeals.

69A. (1) The Commissioner may authorise any number of persons, besides Assistant Commissioners, to hear and determine appeals made to the Commissioner under section 69.

(2) Every person authorised by the Commissioner under sub-section (1) is hereinafter referred to as an "authorised adjudicator".

(3) Each authorised adjudicator shall hear and determine such appeals under section 69 as may be assigned to him by the Commissioner.

(4) Where there is or are any authorised adjudicator or authorised adjudicators, sub-sections (3), (4), (5) and (6) of section 69, sections 71 and 72, and sub-sections (4) and (8) of section 73, shall have effect as if for the word "Commissioner", wherever it occurs in those sub-sections or sections, there were substituted the words "Commissioner or authorised adjudicator". and sub-section (3) of section 71 shall have effect as if for the word "Commissioner's", there were substituted the words "Commissioner's or authorised adjudicator's".

(5) Every authorised adjudicator shall be paid such remuneration as may be determined by the Minister."