



PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

TURNOVER TAX (AMENDMENT)
ACT, No. 13 OF 1991

(Certified on 15th March, 1991)

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L.D.—O. 104/90

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. 13 of 1991. Short title.

2. Section 50A of the Turnover Tax Act, No. 69 of 1981 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (1) of that section, by the substitution, for the words and figures, “on or after April 1, 1989,” of the words and figures, “on or after April 1, 1989, but prior to January 1, 1991,”. Amendment of section 50A of Act No. 69 of 1981.

3. Section 59 of the principal enactment is hereby amended by the repeal of paragraph (2) of the definition of “authorised representative”, and the substitution therefor, of the following paragraph:— Amendment of section 59 of the principal enactment.

“ (2) who is authorised in writing from time to time by a person, to act on behalf of such person for the purposes of this Act, in respect of matters relating to such year of assessment as is specified in the authorisation and who—

(i) being an individual registered as an auditor under the Companies (Auditors) Regulations, is approved by the Commissioner-General ;
or

(ii) is an individual approved by the Commissioner-General for the purposes of the Inland Revenue Act, No. 28 of 1979, under regulations made under that Act, in that behalf ;”.

4. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text to prevail in case of inconsistency.

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