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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2116/31 - 2019 මාර්තු මස 27 වැනි බදාදා - 2019.03.27

No. 2116/31 - WEDNESDAY MARCH 27, 2019

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

INLAND REVENUE ACT, No. 24 OF 2017

Notice under Section 93 (4)

BY virtue of the powers vested in me under Subsection (4) of the Section 93 of the Inland Revenue Act, No. 24 of 2017, I, Asoka Nadun Guruge, Acting Commissioner General of Inland Revenue, do by this Order, amend the item No. 2 of the Order made under that Section and published in the *Gazette Extraordinary* No. 2064/59 dated April 01, 2018 shall be amended as follows :

A. N. GURUGE,

Acting Commissioner General of Inland Revenue.

Department of Inland Revenue,
Colombo 02,
March 27, 2019.

SCHEDULE

1. by the deletion of item 2 of that Schedule and substitution thereof of the following item :-

“2. (I) Where the gain made by resident individual from the realization of investment asset exceeds Rs. 50,000 capital gain tax return should be filed with the Commissioner General of Inland Revenue not later than one month after the date of realization of investment asset.



- (II) Where the gain made by resident individual from such realization of investment asset does not exceed Rs. 50,000 and where the total gain made by resident individual exceeds Rs. 600,000 during the year of assessment capital gain tax return should be filed with the Commissioner General of Inland Revenue not later than one month after the date of realization of nearest investment asset which causes to exceed total gain Rs. 600,000.”