



PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA

SURCHARGE ON INCOME TAX  
(AMENDMENT)  
ACT, No. 32 OF 1992

[Certified on 27th May, 1992]

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**Surcharge on Income Tax (Amendment)  
Act, No. 32 of 1992**

[Certified on 27th May, 1992]

L.D.—Q. 68/91.

**AN ACT TO AMEND THE SURCHARGE ON INCOME TAX  
ACT, No. 7 of 1989**

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

1. This Act may be cited as the Surcharge on Income Tax (Amendment) Act, No. 32 of 1992. Short title.

2. The long title of the Surcharge on Income Tax Act, No. 7 of 1989 (hereinafter referred to as the "principal enactment") is hereby amended by the substitution for the words and figures "YEARS OF ASSESSMENT COMMENCING RESPECTIVELY ON APRIL 1, 1989, ON APRIL 1, 1990 AND ON APRIL 1, 1991", OF THE WORDS AND FIGURES "YEARS OF ASSESSMENT COMMENCING RESPECTIVELY ON APRIL 1, 1989, ON APRIL 1, 1990, ON APRIL 1, 1991, AND ON APRIL 1, 1992". Amendment of long title of Act No. 7 of 1989.

3. Section 2 of the principal enactment is hereby amended by the substitution, for the words and figures "but ending not later than March 31, 1992," of the words and figures "but ending not later than March 31, 1993,". Amendment of section 2 of the principal enactment.

4. Section 3 of the principal enactment is hereby amended as follows:— Amendment of section 3 of the principal enactment.

(1) in paragraph (ii) of that section, by the substitution, for the words and figures "relevant year commencing on April 1, 1990; and" of the words and figures "relevant year commencing on April 1, 1990;";

(2) in paragraph (iii) of that section, by the substitution, for the words and figures "relevant year commencing on April 1, 1991," of the words and figures "relevant year commencing on April 1, 1991; and";  
and

(3) by the addition, immediately after paragraph (iii) of that section, of the following paragraph:—

- " (iv) (a) not less than fifty per centum, on or before August 15, 1992; and  
(b) the balance, on or before November 15, 1992,

of the amount of the surcharge payable by him for the relevant year commencing on April 1, 1992."

Amendment  
of section  
4 of the  
principal  
enactment.

5. Section 4 of the principal enactment is hereby amended as follows :—

(1) in paragraph (b) of that section, by the substitution for the words "from the remuneration of that employee for that year ; and", of the words "from the remuneration of that employee for that year ;" ;

(2) in paragraph (c) of that section, by the substitution for the words "from the remuneration of that employee for that year," of the words "from the remuneration of that employee for that year ; and" ; and

(3) by the insertion immediately after paragraph (c) of that section, of the following paragraph :—

" (d) for the relevant year commencing on April 1, 1992—

(i) from the remuneration payable to such employee for the month of July, 1992,  $7\frac{1}{2}$  per centum ; and

(ii) from the remuneration payable to such employee for the month of October, 1992,  $7\frac{1}{2}$  per centum,

of the total income tax deductible from the remuneration of that employee for that year,".

Amendment  
of section  
5 of the  
principal  
enactment.

6. Section 5 of the principal enactment is hereby amended in subsection (2) of that section, by the substitution for paragraph (ii) of the proviso to that subsection, of the following paragraph :—

" (ii) where any person who is liable to pay the surcharge under this Act for a relevant year pays as such surcharge—

(a) for the relevant year commencing on April 1, 1989—

(i) not less than  $7\frac{1}{2}$  per centum on or before August 15, 1989, and

(ii) not less than  $7\frac{1}{2}$  per centum on or before  
November 15, 1989,  
of the income tax payable by him under the  
Inland Revenue Act, for the year of assess-  
ment commencing on April 1, 1988;

(b) for the relevant year commencing on April 1,  
1990—

(i) not less than  $7\frac{1}{2}$  per centum on or before  
August 15, 1990, and

(ii) not less than  $7\frac{1}{2}$  per centum on or  
before November 15, 1990,

of the income tax payable by him under the  
Inland Revenue Act for the year of assess-  
ment commencing on April 1, 1989;

(c) for the relevant year commencing on April 1,  
1991—

(i) not less than  $7\frac{1}{2}$  per centum on or before  
August 15, 1991, and

(ii) not less than  $7\frac{1}{2}$  per centum on or before  
November 15, 1991,

of the income tax payable by him under the  
Inland Revenue Act for the year of assess-  
ment commencing on April 1, 1990, and

(d) for the relevant year commencing on April 1,  
1992—

(i) not less than  $7\frac{1}{2}$  per centum on or before  
August 15, 1992, and

(ii) not less than  $7\frac{1}{2}$  per centum on or before  
November 15, 1992,

of the income tax payable by him under the  
Inland Revenue Act for the year of  
assessment commencing on April 1, 1991,

such person shall not be liable to any penalty  
under this section, in respect of the payments he is  
required to make under section 2 if he pays the  
excess of the surcharge payable by him for that  
relevant year over the amount paid by him, on or  
before—

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November 30, 1990, in the case of the  
relevant year commencing on April 1, 1989,

November 30, 1991, in the case of the  
relevant year commencing on April 1,  
1990,

November 30, 1992, in the case of the  
relevant year commencing on April 1,  
1991, and

November 30, 1993, in the case of the  
relevant year commencing on April 1,  
1992."

Sinhala  
text to  
prevail in  
case of  
inconsistency.

7. In the event of any inconsistency between the  
Sinhala and Tamil texts of this Act, the Sinhala text shall  
prevail.

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