

ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ගැසට් පත්‍රය  
අති විශේෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka  
EXTRAORDINARY

අංක 2064/58 - 2018 අප්‍රේල් මස 01 වැනි දින - 2018.04.01  
No. 2064/58 - SUNDAY, APRIL 01, 2018

(Published by Authority)

**PART I : SECTION (I) — GENERAL**  
**Government Notifications**

**INLAND REVENUE ACT, No. 24 OF 2017**

**Notice under Section 115**

BY virtue of the powers vested in me under Section 115 of the Inland Revenue Act, No. 24 of 2017, I, Dissanayake Mudiyanse Lalith Ivan Dissanayake, Commissioner General of Inland Revenue, do by this notification specify the circumstances under which a tax payer may designate an authorized representative to communicate with the Inland Revenue Department on behalf of the tax payer as set out in the Schedule hereto effective from 01.04.2018.

D. M. L. I. DISSANAYAKE,  
Commissioner General of Inland Revenue.

Department of Inland Revenue,  
Colombo 02,  
01st April 2018.

**Schedule**

01. For the purpose of having all kinds of corresponding with the Department relating to tax payer registration and tax type registration in terms of Section 102.
02. For the purpose of notifying any change in the particulars of tax payer profile in terms of Section 103(5) of the Act.
03. For the purpose of applying for private rulings in terms of Section 107 on behalf of the tax payer and to maintain all kinds of corresponding relating to it.
04. For the purpose of requesting and receiving any information in terms of Section 118 to be provided by the Commissioner General.



05. For the purpose of furnishing any information required by an Assistant Commissioner or to appear at the time and place designated in a notice for any other required purpose in terms of Section 123 of the Act.
06. For the purpose of filing tax returns, additional returns and information returns as required by chapter XI to the Act.
07. For the purpose of requesting to make amendments to self-assessment return in terms of Section 136 of the Act.
08. For the purpose of forwarding applications for administrative reviews, represent the taxpayer at the reviews conducted by Commissioner General, forwarding written submissions where necessary and entering into settlement in that regard with Commissioner General on behalf of the tax payers.
09. For the purpose of applying for extension of time for filing returns in terms of Section 130 of the Act and extension of time for payment in terms of Section 151 of the Act.
10. For the purpose of applying for refundable amounts and to make all sort of corresponding in that regard in terms of Section 150 of the Act with the Department.
11. For the purpose of representing the taxpayer in any kind of investigation conducted by the Commissioner General in terms of Section 186 of any offence chargeable under this Act.
12. For the purpose of filing capital gain tax return in terms of Section 93(3) of the Act on behalf of the tax payer.
13. For the purpose of representing the taxpayer in any other case where the representative is specifically being authorized in writing by the tax payer.

05- 51