

PARLIAM SOC

INLAND RE

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L.D.—O. 24/2002

AN ACT TO ENABLE
OF INCOME OR A F
ASSESSMENT COM
DECLARATION IN F
AGAINST LIABIL
INVESTIGATIONS
THEREOF, WITH A
BY SUCH PERSONS
CONNECTED THER

BE it enacted by
Republic of Sri La

1. This Act m
Provisions) Act, 1

2. Any perso
force relating to th
income tax for an
April 1, 2002, and
year of assessment
or any part thereof

(a) invests pric
such unde

(i) in agr

(ii) in any
and S

(b) has invest
representin
purchase o
the constru
agricultural

shall make a de
Commissioner-C
investment or pu

Person making
declaration not
liable to income
tax or surcharge
on income tax

Person making
declaration not
liable to any
investigation,
penalty or
prosecution for
any offence.

Sinhala text to
prevail in case
of inconsistency.

6. In this A

"Commission
in the Inla

"undeclared
income ch
the time b
tax in res
return of
return furn

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