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# The Gazette of the Democratic Socialist Republic of Sri Lanka

**EXTRAORDINARY** 

අංක 2064/57 - 2018 අපේල් මස 01 වැනි ඉරිදා - 2018.04.01 No. 2064/57 - SUNDAY, APRIL 01, 2018

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### **Government Notifications**

INLAND REVENUE ACT, No. 24 OF 2017

**Notice under Section 66** 

BY virtue of the powers vested in me under Section 66(2) of the Inland Revenue Act, No. 24 of 2017 in relation to specific provision for a debt claim made by a person conducting a banking business, I, Disanayake Mudiyanselage Lalith Ivan Disanayake, Commissioner General of Inland Revenue, do by this notice specify the specific provision for a debt claim in accordance with the relevant directives made by the Central Bank of Sri Lanka subject to conditions as set out in the Schedule.

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

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

#### Schedule

- (1) No provision made in respect of potential risk of credit facilities in accordance with the relative directives made by the Central Bank of Sri Lanka.
- (2) No provision made in respect of pawing debtors in the business of pawn broking carried on by a Financial Institutions in accordance with the relative directives made by the Central Bank of Sri Lanka.
- (3) No provision made in respect of a debt claim given to an associated person.
- (4) No provision made in respect of a debt claim given to a person outside Sri Lanka.

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