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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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PART IV (A) — PROVINCIAL COUNCILS

Provincial Councils Notifications

CENTRAL PROVINCE PROVINCIAL COUNCIL

Minipe Pradeshiya Sabha

BY-LAWS

I, Sarath Ekanayake, as the Minister in Charge of the subject of Local Government of the Central Provincial Council, do hereby notify according to the powers vested in me under Sub-Section (1) of Section 123 of the Pradeshiya Sabha Act, No. 156 of 1987, to be read with Sub-Section (1)(a) of Section 2 of the Provincial Council Act, No. 12 of 1989 (Consequential Provisions) has approved the following by-laws framed by the Minipe Pradeshiya Sabha, according to powers vested under Sub-Section (iii) of Section (126) of the said Act, to be read with Sub-Section (1) of Section 122 of the Pradeshiya Sabha Act, No. 15 of 1987 and the said by-laws shall be effective within the Pradeshiya Sabha Authority area of Minipe from the date of publication of this notification in the Government *Gazette*.

SARATH EKANAYAKE,
The Chief Minister of the Central Province
and the Minister in charge of the subject of
Local Government.

Office of the Chief Minister of the Central Province,
Kandy,
19th February, 2015.

MINIPE PRADESHIYA SABHA

BY-LAWS RELATING TO OBTAINING INFORMATION FOR LEVYING TAXES

1. This by-law is cited as the by-law relating to obtaining information for levying taxes from all business places and industries maintained in the Minipe Pradeshiya Sabha Authority Areas.
2. This by-law is framed for the purpose of making provisions for obtaining periodical returns necessary for collection of information required for preparing statements of accounts for levying taxes from all business places and industries maintained within the Minipe Pradeshiya Sabha Authority Areas.



3. All business and industrial institutions and organizations in the authority area of Minipe Pradeshiya Sabha shall maintain correct and genuine statements, and reports of accounts according to recognized norms of accounting systems.
4. It is the duty of every person, subject to business tax, to render all information and copies of such information in respect of all financial transactions and accounts relating to such information when required by the Chairman or by an officer authorized on that behalf.
5. All business information and periodical returns of financial accounts required from time to time by the Chairman or by an officer authorized by him, shall be prepared based on recognized norms of accounting systems.
6. All the financial reports and statements of accounts to be forwarded under by-law No. 05 shall be audited and be certified by a recognized auditor.
7. Any person whoever, who receives a notice forwarded by the secretary or by an authorized officer of the Minipe Pradeshiya Sabha shall forward to the Secretary the information required by such notice within 14 days of the receipts of the notice.
8. Furnishing false information or failure to forward such information is an offence.
9. When it is required to check the information furnished in the periodical returns called for under by-law No. 05, it is lawful for the Chairman or the person authorized by him to visit such place of business or the premises of the industry and check the authenticity of such information from books and documents therein.
10. Contravention of any one or several or all these by-laws shall be an offence, and when convicted in a court of law having jurisdiction, the fine imposed and when such contravention is committed continuously and when convicted, or in the case of a continuous contravention, after delivering a written notice by the Chairman or by an maximum fine imposed for each day of continuing such contravention shall be as defined under Sub-section (2) of Section 122 of the Pradeshiya Sabha Act, No. 15 of 1987.
11. The fine imposed fee charged under By Law No. 10, shall be deposited in the Pradeshiya Sabha fund.
12. Unless the context otherwise required in these by laws -
 “Council” means the Minipe Pradeshiya Sabha,
 “Chairman” means the Chairman of the Minipe Pradeshiya Sabha,
 “Authorized Officer” means the officer authorized by the Chairman of the Minipe Pradeshiya Sabha to inspect and supervise all activities of any business place.
13. In the event of any inconsistency in the Sinhala, Tamil and English texts of these by-laws the Sinhala text shall prevail.