



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**TAX APPEALS COMMISSION
(AMENDMENT) ACT, No. 4 OF 2012**

[Certified on 15th February, 2012]

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Tax Appeals Commission (Amendment)
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L.D.—O. 37/2011.

AN ACT TO AMEND THE TAX APPEALS COMMISSION
ACT, NO. 23 OF 2011

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

1. This Act may be cited as the Tax Appeals Commission (Amendment) Act, No. 4 of 2012. Short title.
2. Section 2 of the Tax Appeals Commission Act, No. 23 of 2011 (hereinafter referred to as the “principal enactment”) is hereby amended as follows:— Amendment of section 2 of Act, No. 23 of 2011.
 - (1) in subsection (1) of that section, by the substitution for the words “levy or duty”, of the words “levy, charge, duty or penalty”; and
 - (2) in subsection (2) of that section, by the substitution for the words “who shall be appointed from amongst retired Judges of the Supreme Court and the Court of Appeal, persons who”, of the words “one of whom shall be appointed from amongst retired Judges of the Supreme Court or the Court of Appeal and two other members from amongst persons who”;
 - (3) immediately after subsection (3) of that section, by the addition of the following:—

“(4) Where any member of the Commission appointed under subsection (2) is unable to perform his functions under this Act due to ill health, absence from Sri Lanka or any other reason, the Minister may having regard to the provisions of subsection (2), appoint another member in his place. Any member so appointed shall hold office for the unexpired period of the term of office of the member whom he succeeds.”.

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Amendment of
section 4 of the
principal
enactment.

3. Section 4 of the principal enactment is hereby amended in subsection (2) of that section by the substitution for the words “three or more members of the panel shall be nominated by the Minister” of the words “not less than two members of the panel shall be nominated by the Commission”.

Amendment of
section 7 of the
principal
enactment.

4. Section 7 of the principal enactment is hereby amended as follows :—

(1) in subsection (1) of that section:—

(a) by the substitution for the words “Commissioner-General of Inland Revenue” of the words “Commissioner-General of Inland Revenue appointed in terms of the Inland Revenue Act, No. 10 of 2006 (hereinafter in this Act referred to as the Commissioner-General”);

(b) by the substitution for the words “levy or duty” and for the words “specified in the Schedule”, of the words “levy, charge, duty or penalty” and of the words “ specified in Column I of Schedule I and Schedule II”, respectively”; and

(c) by the substitution in the proviso to that subsection, for the words “as tax”, of the words “as tax, levy, charge, duty or penalty”;

(2) in subsection (2) of that section, by the substitution for the words “specified in the Schedule to this Act” of the words “specified in Column I of Schedule I and Schedule II to this Act”;

(3) by the repeal of subsection (4) of that section; and

- (4) by the repeal of the marginal note to that section and substitution therefor of the following:—

“Right to appeal to the Commission against the determination given under any law specified in the Schedules.”

5. Section 8 of the principal enactment is hereby repealed and the following section substituted therefor:—

Replacement of section 8 of the principal enactment.

“Procedure for preferring an appeal.

8.(1) A person aggrieved by the determination of the Commissioner-General in respect of any matter relating to the imposition of any tax, levy, charge, duty or penalty, may if he is dissatisfied with the reasons stated by the Commissioner-General in his determination prefer an appeal therefrom to the Commission within thirty days from the date of such determination. The Commission shall hear and determine such appeal in accordance with such rules as may be made in that behalf by the Commission, from time to time.

(2) The manner and the form of submitting an appeal under subsection (1) and the fees, if any, payable in respect thereof, shall be as determined by the Commission by rules made in that behalf.”.

6. Section 9 of the principal enactment is hereby amended as follows:—

Amendment of section 9 of the principal enactment.

- (1) in subsection (2) of that section, by the substitution for the words “specified in the Schedule”, of the words “specified in Column I of Schedule I and Schedule II”; and
- (2) in subsection (5) of that section, by the substitution for the words “specified in the Schedule”, of the

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words “specified in Column I of Schedule I and Schedule II”.

Amendment of
section 10 of the
principal
enactment.

7. Section 10 of the principal enactment is hereby amended as follows:—

- (1) by the substitution for the words “decision” wherever it appears in that section, of the word “determination”;
- (2) by the substitution for the words “within one hundred and eighty days from”, of the words “within two hundred and seventy days of ”; and
- (3) by the substitution in the proviso to that section of the words “within hundred and eighty days from the date of such transfer” of the words “within twelve months of the date on which the Commission shall commence its sittings.”.

Insertion of new
section 12A in
the principal
enactment.

8. The following new section is hereby inserted immediately after section 12 of the principal enactment and shall have effect as section 12A of the principal enactment:—

“Rules. 12A.(1) The Commission may make rules in respect of all or any of the matters in respect of which rules are required to be made under this Act.

(2) All rules made by the Commission under subsection (1) shall be approved by the Minister and published in the *Gazette*.”.

Amendment of
section 13 of the
principal
enactment.

9. Section 13 of the principal enactment is hereby amended by the substitution for the word “Schedule” wherever it appears in that section, of the word and figure “Schedule I” thereof.

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10. The following new section is hereby inserted immediately after section 13 of the principal enactment and shall have effect as section 13A of the principal enactment:—

Insertion of new section 13A in the principal enactment.

“Appeals pending before the Board of Review under certain Acts the provisions of which are applicable to different taxable periods as specified therein,,
13A. As at the date of commencement of this Act any appeal pending before the respective Board or Boards of Review in terms of the provisions of the respective enactments specified in Schedule II to this Act shall be deemed to stand transferred to the Commission notwithstanding the fact that such provisions are applicable to different taxable periods as specified therein.”.

11. The Schedule to the principal enactment is hereby amended as follows:—

Amendment of the Schedule to the principal enactment.

- (1) by the renumbering of the Schedule as “Schedule I”;
- (2) by the repeal of Column II to item 3 of the renumbered Schedule I and the substitution therefor of the following:—

“Section 8 of the Nation Building Tax Act read with sections 166,167,168,169, and 170 of the Inland Revenue Act No. 10 of 2006.”.

- (3) by the repeal of Column III to item 3 of the renumbered Schedule I and the substitution therefor of the following:—

“Section 8 of the Nation Building Tax Act is hereby amended by the substitution for the words and figures “Chapter XXII relating to appeals” of the words “Chapter XXII relating to appeals other than sections 166,167,168, and 169”.

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- (4) by the repeal of Column II to item 4 of the renumbered Schedule I and the substitution therefor of the following:—

“Section 11 of the Economic Service Charge Act read with sections 166,167,168,169, and 170 of the Inland Revenue Act No. 10 of 2006”.

- (5) by the repeal of Column III to item 4 of the renumbered Schedule I and the substitution therefor of the following:—

“Section 11 of the Economic Service Charge Act is hereby amended by the substitution for the words “relating respectively to appeals” of the words and figures “relating respectively to appeals other than the provisions in sections 166,167,168, and 169”;

- (6) by the addition immediately after item 4 thereof the following new item:—

<i>Column I</i>	<i>Column II</i>	<i>Column III</i>
5. Stamp Duty (Special Provisions) Act, No. 12 of 2006.	Section 11	Section 11 of the Stamp Duty (Special Provisions) Act is hereby amended by the substitution for the words “Chapters XVIII to XXIV of the Inland Revenue Act relating to Assessment, Appeals, Determination of Appeals” of the words “Chapters XVIII to XXIV of the Inland Revenue Act relating to Assessment, Appeals, Determination of Appeals, other than sections 166, 167, 168, and 169 relating to appeals to the Board of Review”;

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12. The following new Schedule is hereby inserted immediately after Schedule I, of the principal enactment and shall have effect as Schedule II of that enactment:—

Insertion of
Schedule II in
the principal
enactment.

“Schedule II

Name of Enactment

1. Turnover Tax Act, No. 69 of 1981
2. Goods and Services Tax Act, No. 34 of 1996.”.

13. The amendments made to the principal enactment by the provisions of section 10 of this Act, shall be deemed for all purposes have come into effect on March 31, 2011.

Retrospective
effect.

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

Sinhala text to
prevail in the
event of an
inconsistency.

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