

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) 1

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L.D.—O. 37/2011.

ANACT 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 Short title.

Commission (Amendment) Act, No. 4 of 2012.

2. Section 2 of the Tax Appeals Commission Amendment of

Act, No.23 of 2011 (hereinafter referred to as the “principal section 2 of Act,

No. 23 of 2011.

enactment”) is hereby amended as follows:—

(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.”.

2—PL 006438—4,090 (12/2011)

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Amendment of 3. Section 4 of the principal enactment is hereby

section 4 of the amended in subsection (2) of that section by the substitution

principal

enactment. 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 4. Section 7 of the principal enactment is hereby

section 7 of the

amended as follows :—

principal

enactment.

(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

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(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 Replacement of

repealed and the following section substituted therefor:— section 8 of the

principal

enactment.

“Procedure 8.(1) A person aggrived by the

for

determination of the Commissioner-General in

preferring an

appeal. 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 Amendment of

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

section 10 of the amended as follows:—

principal

enactment.

(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 8. The following new section is hereby inserted

section 12A in

immediately after section 12 of the principal enactment and

the principal

enactment. 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 9. Section 13 of the principal enactment is hereby

section 13 of the amended by the substitution for the word “Schedule”

principal

enactment. 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 Insertion of new

section 13A in

immediately after section 13 of the principal enactment and

the principal

shall have effect as section 13A of the principal enactment:— enactment.

“Appeals 13A. As at the date of commencement of this

pending

before Act any appeal pending before the respective

the Board of Board or Boards of Review in terms of the

Review

under certain provisions of the respective enactments

Acts the specified in Schedule II to this Act shall be

provisions of

which are deemed to stand transferred to the Commission

applicable to notwithstanding the fact that such provisions

different

taxable are applicable to different taxable periods as

periods as specified therein.”.

specified

therein,.

11. The Schedule to the principal enactment is hereby Amendment of

amended as follows:— 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:—

Column I Column II Column III

5. Stamp Duty Section 11 Section 11 of the Stamp

(Special Provisions) Duty (Special Provisions)

Act, No. 12 of Act is hereby amended by

2006. the substitution for the

words “Chapters XVIII to

XXIV of the Inland

Revenue Act relating

toAssessment,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 Insertion of

Schedule II in

immediately after Schedule I, of the principal enactment

the principal

and shall have effect as Schedule II of that enactment:— 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 Retrospective

by the provisions of section 10 of this Act, shall be deemed effect.

for all purposes have come into effect on March 31, 2011.

14. In the event of any inconsistency between the Sinhala text to

prevail in the

Sinhala and Tamil texts of this Act, the Sinhala text shall

event of an

prevail. inconsistency.

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