



DEPARTMENT OF INLAND REVENUE

COMMITTEE ON INTERPRETATION OF TAX LAWS

The Commissioner General of Inland Revenue has, **in terms of Section 208A of the Inland Revenue Act No.10 of 2006** [as amended by the Inland Revenue (Amendment) Act No. 22 of 2011], appointed the following Committee to interpret the provisions, wherever relevant and whenever necessary, of enactments administered under the purview of Department of Inland Revenue

The Committee has also been mandated to issue necessary guidelines and instructions to ensure uniformity in the application of respective provisions.

The Committee

1. **Mr.H.B.A. Seneviratne** - **Chairman**
Deputy Commissioner General
(Tax Policy and International Affairs)
2. **Ms. K.Dahanayake** - **Member**
Commissioner
(Large Taxpayers)
3. **Mr.I.M.B.Seneviratne** - **Member**
Commissioner
(Investigation)
4. **Mr.D.M.L.I. Dissanayake** - **Member**
Commissioner
(Secretariat)
5. **(Miss) D.G.P.W. Gunatilaka** - **Member**
Commissioner
(Tax Advisor, Ministry of Finance)
6. **Mr.M.G.Somachandra** - **Member**
Commissioner
(Human Resource Development)

Secretary to the Committee is **Mr.D.R.S.Hapuarachchi**, Deputy Commissioner (Secretariat)

If any person finds any ambiguity in any provision of (any of) the enactments covered, or required any clarification on any such provision, please refer it to the Committee in accordance with the procedure given below, directly or through his authorized representative.

Enactments Covered

The mandate of the Committee covers the matters arising from the following enactments (including all amending Acts thereto) that are currently administered under the purview of the Department of Inland Revenue:

- **Inland Revenue Act** No.10 of 2006
- **Value Added Tax Act** No.14 of 2002
- **Economic Service Charge Act** No.13 of 2006
- **Nation Building Tax Act** No.9 of 2009
- **Stamp Duty Act (Special Provisions) Act** No. 12 of 2006
- **Stamp Duty Act** No.43 of 1982
- **Betting and Gaming Levy Act** No.40 of 1988
- **PART II** (Share Transaction Levy) and **PART III** (Construction Industry Guarantee Fund Levy) of **Finance Act** No 5 of 2005
- **Any subsidiary legislation** under any of the above enactments
- **Other enactments** (administered by the Department) which were in force earlier and have since been repealed but the work of assessment or collection thereunder is continued

Procedure

- (1) Request Letter should be addressed to the Committee and forwarded to the Secretary
Address
Secretary,
Committee on interpretation
Secretariat,
14th Floor
Department of Inland Revenue
Colombo 02
- (2) All relevant information must be furnished with the application
- (3) Even an issue or matter being taken up on an appeal or objection against an assessment, may be referred to the Committee, if it involves any question of law. (However, all relevant facts as well as details such as File No., TIN, relevant period, etc should be provided).
- (4) Any interpretation in relation to any matter or issue of a case pending before the Tax Appeal Commission, or any Court should not be referred to the Committee.

For any clarification, please contact:

Secretariat - Tel: 011 - 2338635, 011- 3009815

Inland Revenue Web Site: www.inlandrevenue.gov.lk

Commissioner General of Inland Revenue



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