



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

FINANCE

A

BILL

to enable persons to voluntarily disclose undisclosed taxable supplies, income and assets required to be disclosed under certain laws; to provide for the imposition of a tax on the taxable supplies, income and assets so disclosed; to indemnify the persons who voluntarily disclose any such taxable supply, income or asset against liability from investigation, prosecution and penalties under specified laws; to grant certain concessions to persons who had already disclosed taxable supplies, income and assets under specified laws; and for matters connected therewith and incidental thereto

Presented by the Minister of Finance on 20th of July, 2021

(Published in the Gazette on July 12, 2021)

Ordered by Parliament to be printed

[Bill No. 58]

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 35.00

Postage : Rs. 15.00

This Bill can be downloaded from www.documents.gov.lk



Finance

L. D.- O 21/2021

AN ACT TO ENABLE PERSONS TO VOLUNTARILY DISCLOSE UNDISCLOSED TAXABLE SUPPLIES, INCOME AND ASSETS REQUIRED TO BE DISCLOSED UNDER CERTAIN LAWS; TO PROVIDE FOR THE IMPOSITION OF A TAX ON THE TAXABLE SUPPLIES, INCOME AND ASSETS SO DISCLOSED; TO INDEMNIFY THE PERSONS WHO VOLUNTARILY DISCLOSE ANY SUCH TAXABLE SUPPLY, INCOME OR ASSET AGAINST LIABILITY FROM INVESTIGATION, PROSECUTION AND PENALTIES UNDER SPECIFIED LAWS; TO GRANT CERTAIN CONCESSIONS TO PERSONS WHO HAD ALREADY DISCLOSED TAXABLE SUPPLIES, INCOME AND ASSETS UNDER SPECIFIED LAWS; AND FOR MATTERS CONNECTED THEREWITH AND INCIDENTAL THERETO.

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

1. This Act may be cited as the Finance Act, No. of Short title 2021.

5

PART I

IMPOSING THE TAX ON VOLUNTARY DISCLOSURE

2. (1) The provisions of this Part shall, subject to the provisions of subsection (2), apply to any person who has not disclosed any amount of taxable supply, income or asset which was required to be disclosed under the provisions of any law specified in Schedule I hereto (hereinafter in this Part referred to as “undisclosed taxable supply, income or asset”), in a Value Added Tax Return for any taxable period ended on or prior to March 31, 2020 or in a return of income for any year of assessment ended on or prior to March 31, 2020.

Persons to whom this Part applies

(2) The provisions of this Part shall not apply to-

- (a) any person in relation to whom investigations or legal proceedings under the provisions of any law specified in Schedule II is pending, in relation to any undisclosed taxable supply, income or asset;
- 5 (b) any person who has been convicted of an offence under the provisions of any law specified in Schedule II in relation to any undisclosed taxable supply, income or asset; or
- 10 (c) any amount of undisclosed taxable supply, income or asset held by any person, in respect of which an assessment under the provisions of any respective law specified in Schedule I or Schedule IV has been made:

15 Provided however, the provisions of paragraph (c) shall not apply to any amount of undisclosed taxable supply, income or asset which has not been taken into account in making an assessment referred to in that paragraph.

20 (3) Every person referred to in subsection (1), not being a person referred to in paragraph (a), (b) or (c) of subsection (2), shall hereinafter in this Part referred to as the "person to whom this Part applies".

25 **3.** (1) A person to whom this Part applies, shall invest or deposit an amount equivalent to the undisclosed taxable supply, income or asset, subject to the provisions of subsections (2) and (3).

Undisclosed taxable supplies, income or assets to be invested or deposited

(2) If a person to whom this Part applies, intends to invest an amount equivalent to the undisclosed taxable supply, income or asset, he shall –

30 (a) where he is able to immediately invest such amount, purchase-

(i) shares issued by a resident company;

- (ii) treasury bills or treasury bonds issued by the Central Bank on behalf of the Government of Sri Lanka;
- 5 (iii) any quoted debt securities issued by a resident company in Sri Lanka; or
- (iv) any movable or immovable property in Sri Lanka,

on or after the date of commencement of this Act but prior to December 31, 2021; or

- 10 (b) where he is unable to immediately invest such amount available in cash whether in Sri Lankan rupees or in foreign currency, he shall deposit such amount in a bank account, on or after the date of commencement of this Act but prior to December
- 15 31, 2021.

(3) Notwithstanding the provisions of subsection (1), the provisions of subsection (2) shall not apply to a person to whom this Part applies who, prior to the date of commencement of this Act –

- 20 (a) has utilized an amount equivalent to the undisclosed taxable supply, income or asset, to purchase-
 - (i) shares issued by a resident company;
 - 25 (ii) treasury bills or treasury bonds issued by the Central Bank on behalf of the Government of Sri Lanka;
 - (iii) any quoted debt securities issued by a resident company in Sri Lanka; or
 - (iv) any movable or immovable property; or

(b) has deposited an amount equivalent to the undisclosed taxable supply, income or asset in a bank account.

4. (1) A person to whom this Part applies shall be liable to pay a tax to be called the “Tax on Voluntary Disclosure” prior to making the declaration under section 5 subject to the provisions of subsection (2).

Tax on
Voluntary
Disclosure

(2) Where a person to whom this Part applies intends to disclose –

10 (a) any undisclosed taxable supply, income or asset other than immovable or movable property in the declaration made under subsection (1) of section 5, he is liable to pay the Tax on Voluntary Disclosure at the rate of one per *centum* of such amount or
15 income, or on the cost of such asset invested or deposited under section 3; or

(b) any immovable or movable property in the declaration made under subsection (1) of section 5, he is liable to pay Tax on Voluntary Disclosure at
20 the rate of one per *centum* on the market value of such property on the date of the declaration.

(3) Any amount of the Tax on Voluntary Disclosure paid by a person to whom this Part applies shall not be deemed to be a tax credit or an expenditure within the meaning of the
25 Inland Revenue Act, No. 24 of 2017 and shall not be refundable.

5. (1) Any person to whom this Part applies who has invested or deposited any undisclosed taxable supply, income or asset as specified in section 3 and has paid the
30 Tax on Voluntary Disclosure as specified in section 4, shall on or prior to December 31, 2021, submit to the

Disclosure of
undisclosed
taxable
supply,
income or
asset

Commissioner-General a declaration (hereinafter in this Part referred to as the “declarant”) in relation to any undisclosed taxable supply, income or asset, substantially in the relevant Form specified in Part I or Part II of Schedule V hereto subject
5 to the guidelines issued by the Commissioner-General under subsection (2).

(2) The Commissioner-General may issue guidelines specifying –

10 (a) attachments, if any, required to be filed with the declaration in order to prove that the declarant has complied with the provisions of sections 3 and 4; and

(b) the manner of filing the declaration.

15 (3) The Commissioner-General shall upon being satisfied of the declaration made under subsection (1), acknowledge such declaration in writing within thirty days of receipt of such declaration and such acknowledgement shall be deemed to be the proof of acceptance by the Commissioner-General of a declaration made under subsection (1).

20 (4) (a) The Commissioner-General may reject a declaration made under subsection (1), if such declaration is not in compliance with the provisions of this Part.

(b) Such rejection shall forthwith be notified in writing to the declarant.

25 (5) Any declarant who intentionally provides false or incorrect information in the declaration made under subsection (1) shall not be entitled to the immunity granted under section 6, notwithstanding the acknowledgement of such declaration by the Commissioner-General under
30 subsection (3).

6. (1) A declarant whose declaration has been acknowledged by the Commissioner-General under subsection (3) of section 5 and, who has paid the Tax on Voluntary Disclosure as specified in section 4, shall be entitled to enjoy the full immunity from liability to pay any tax, penalty or interest or from any investigation or prosecution –

Immunity
granted to
declarants

(a) under the provisions of the respective law specified in Schedule I hereto in relation to any period ending on or prior to March 31, 2020 and in relation to the taxable supply, income or asset disclosed in the declaration made under subsection (1) of section 5;

(b) under the provisions of the Value Added Tax Act, No. 14 of 2002 in relation to any period ending on or prior to March 31, 2020 and in relation to the amount of taxable supplies disclosed in the declaration made under subsection (1) of section 5, unless such tax has been collected by such declarant.

(2) Subject to the provisions of subsection (5) of section 5, the Commissioner-General shall ensure that full immunity as specified above, be granted to any declarant referred to in subsection (1).

7. (1) The Commissioner-General or any officer of the Department of Inland Revenue, shall preserve and aid in preserving absolute secrecy in respect of the identity of a declarant and any matter or thing contained in a declaration made under subsection (1) of section 5 of this Act.

Secrecy

(2) All provisions of the Inland Revenue Act, No. 24 of 2017 applicable to the maintenance of official secrecy including punishment for the breach of such secrecy under section 100 of such Act, shall *mutatis mutandis* be applicable to a declaration made under this Act.

8. Where any person to whom this Part applies fails to comply with the provisions of this Act, he shall be liable to be dealt with in terms of the provisions of the respective law specified in Schedule I or Schedule IV hereto.

Consequence of failure to comply with the provisions of this Act

9. For the avoidance of doubt it is hereby declared that the provisions of this Part shall apply to any person to whom this Part applies, notwithstanding anything done or any amnesty granted under the provisions of Inland Revenue (Regulation of Amnesty) Act, No. 10 of 2004.

Avoidance of doubt

PART II

PROVISIONS TO WRITE OFF TAX ARREARS UNDER CERTAIN LAWS

10. The provisions of this Part shall apply to any person who, is liable to pay any tax arrears under the provisions of any law specified in Schedule I, Schedule III or Schedule IV or, is liable to pay any penalty imposed under the provisions of any such law, for any year of assessment commencing prior to April 1, 2020 or for any period commencing prior to December 31, 2020 (hereinafter in this Part referred to as the "taxpayer").

Persons to whom this Part applies

11. Notwithstanding anything to the contrary in any law or any provision of any law specified in Schedule III hereto or Value Added Tax Act, No.14 of 2002, the Commissioner-General shall write off, subject to sections 14 and 15, any tax arrears under any law in Part A of Schedule III hereto or under the specific provisions of the Value Added Tax Act, No.14 of 2002 specified in Part B of Schedule III hereto, in respect of any period ending on or prior to December 31, 2020, in relation to a taxpayer.

Tax arrears to be written off in respect of certain taxes

12. The Commissioner-General shall write off, subject to sections 14 and 15, any tax arrears payable under the provisions of any law specified in Schedule I other than Value Added Tax Act, No.14 of 2002, as at December 31, 5 2020, by any individual whose assessable income, calculated in terms of the provisions of the Inland Revenue Act, No. 24 of 2017, for the year of assessment ending on March 31, 2020, does not exceed rupees three million:

Tax arrears
to be written
off in respect
of certain
individuals

10 Provided however, the provisions of this section shall not apply to any such individual, under the following circumstances: -

- 15 (a) where the assessable income of the relevant individual exceeds rupees three million without deducting any loss including an unrelieved loss, in terms of the provisions of the Inland Revenue Act, No. 24 of 2017;
- 20 (b) where the assessable income of the relevant individual exceeds rupees three million in aggregate with the gains and profits exempted from income tax in terms of the provisions of the Inland Revenue Act, No. 24 of 2017;
- 25 (c) where the annual gross turnover for the year of assessment ending on March 31, 2020, of a business or partnership of which the relevant individual is a partner, is not less than rupees five hundred million; or
- 30 (d) where the assessable income of the relevant individual includes an income earned from conducting a business of betting and gaming or any business of liquor excluding such income which is merely incidental to another business.

13. (1) The Commissioner-General shall write off any penalty or interest, calculated in terms of the provisions of any law specified in Schedule I or Schedule IV hereto, in relation to a taxpayer, in respect of which the payment due date was December 31, 2020 or a date prior to that date, if the taxpayer settles the full amount of the tax outstanding, under the provisions of said laws, on or prior to March 31, 2022.

Penalty on tax in default to be written off

(2) Nothing in subsection (1) shall be read and construed as imposing a liability on the taxpayer to pay any tax, interest or penalty thereon, in respect of any tax arrears written off in terms of the provisions of the Inland Revenue Act, No. 24 of 2017 or the provisions of section 11 or 12 of this Act.

14. Where there is any dispute in relation to any tax arrears referred to in section 11 or 12, pending decision before the Tax Appeals Commission or any court of law, prior to February 22, 2021, under the provisions of any respective law specified in Schedule I or Schedule III hereto, on an assessment made in relation to a taxpayer, shall not be written off under the provisions of section 11 or 12, as the case may be.

Tax arrears in dispute not to be written off

15. Any tax refund pending payment on the date of commencement of this Act duly claimed by a taxpayer, under the provisions of any law specified in Schedule I, Schedule III or Schedule IV hereto, for any period ending prior to December 31, 2020 shall be set off against any tax arrears written off under the provisions of section 11 or 12:

Tax refunds to be set off against the tax arrears written off

Provided however, the provisions of this section shall have no application to any penalty imposed by law in a period subsequent to the period in which the refund is due.

16. (1) The Commissioner-General shall communicate in writing, to every taxpayer, the amount of refund to be set off against the tax arrears in terms of section 15.

Commissioner-General to inform amounts set off against tax arrears

(2) If such person is dissatisfied with the amounts of the refund to be set off against the tax arrears so written off, he shall within a period of fourteen days from the date of the communication of the Commissioner-General, make a written request to the Commissioner-General to not to set off the refunds against the tax arrears as specified by the Commissioner-General and shall settle the full amount of the tax arrears on or prior to March 31, 2022.

(3) (a) The Commissioner-General may, upon a request made by the taxpayer under subsection (2), grant approval to such taxpayer to settle the tax arrears referred to in subsection (1) on or prior to March 31, 2022, in accordance with a suitable payment plan submitted along with the request under subsection (2).

(b) The Commissioner-General shall write off any interest or penalty on such tax arrears, if the taxpayer acts in compliance with the payment plan approved under paragraph (a) on or prior to the dates approved by the Commissioner-General in such payment plan.

(4) Where the taxpayer does not make a request under subsection (2) or does not settle the tax arrears according to the payment plan accepted by the Commissioner-General, the Commissioner-General shall proceed to set off the refunds against the tax arrears as specified in his communication under subsection (1).

17. Any assessment under the provisions of Nation Building Tax Act, No. 9 of 2009 or Economic Service Charge Act, No. 13 of 2006 shall not be issued in relation to a taxpayer, under the provisions of the respective law, on or after January 1, 2021.

Assessments shall not be issued under certain laws

18. The Commissioner-General shall maintain proper records with regard to the tax arrears and penalties written off under the provisions of sections 11, 12 and 13. Proper records shall be maintained
19. 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 case of inconsistency
20. In this Act unless the context otherwise requires- Interpretation
- “asset” means money or any immovable or movable property, including bank balances, financial instruments, shares, derivatives, treasury bills, fixed deposits, time deposits, bonds or other forms of deposits, money given by way of security or loans, cash, gem or gold in hand, any other monetary right but excluding any intangible asset unless such intangible asset has been purchased by the taxpayer from any other person;
- “bank account” means any bank account opened and maintained by a declarant in a bank licensed under the Banking Act, No. 30 of 1988;
- 20 “Commissioner-General” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017;
- “Central Bank” means the Central Bank of Sri Lanka established under the Monetary Law Act (Chapter 422);
- 25 “immovable property” includes any building in Sri Lanka or abroad whether constructed or under construction;

“income” means any gain, profit or receipt derived from any source whether in Sri Lanka or abroad;

5 “loss” shall have the same meaning assigned to such expression under section 19 of the Inland Revenue Act, No. 24 of 2017;

“money” includes local currency and foreign currency whether retained in Sri Lanka or abroad;

10 “movable property” includes all forms of movable property in Sri Lanka or abroad including gold but does not include money;

“person” shall have the same meaning assigned to such expression under the Inland Revenue Act, No. 24 of 2017;

15 “return” means a return of income that a person is required to file with the Department of Inland Revenue in terms of the respective law specified in Schedule I, including any certificate, declaration or any other attachment required to be furnished with the return;

20 “resident company” means a company within the meaning of subsection (4) of section 69 of the Inland Revenue Act, No. 24 of 2017;

25 “tax” in Part II shall include any tax, surcharge, levy, duty, charge or contribution payable or levied under the respective law specified in Schedule I, III or IV;

“taxable supply” shall have the same meaning assigned to such expression under section 83 of the Value Added Tax Act, No.14 of 2002;

5 “tax arrears” means a tax that remain unpaid after the payment due date in compliance with the respective law and includes a tax in default or other penalty imposed under any such law and withholding tax or tax deducted on employment income by an employer, that remain unpaid in accordance with
10 the records of the Commissioner-General;

“Tax Appeals Commission” means Tax Appeals Commission established under the Tax Appeals Commission Act, No. 23 of 2011;

15 “unrelieved loss” shall have the same meaning assigned to such expression under section 19 of the Inland Revenue Act, No. 24 of 2017;

“year of assessment” shall have the same meaning assigned to such expression under section 20 of the Inland Revenue Act, No. 24 of 2017.

SCHEDULE I

(sections 2,6,8,10,12,13,14 and 15)

1. Inland Revenue Act, No. 28 of 1979
2. Inland Revenue Act, No. 38 of 2000
3. Inland Revenue Act, No. 10 of 2006
4. Inland Revenue Act, No. 24 of 2017
5. Value Added Tax Act, No. 14 of 2002

SCHEDULE II

(section 2)

1. Prevention of Money Laundering Act, No. 5 of 2006
2. Convention on the Suppression of Terrorist Financing Act, No. 25 of 2005
3. Bribery Act (Chapter 26)
4. Conventions Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, No. 1 of 2008

SCHEDULE III

(sections 10,11,14 and 15)

Part A

1. Wealth Tax and Gifts Tax imposed under Inland Revenue Act, No. 28 of 1979
2. Turnover Tax Act, No. 69 of 1981
3. Surcharge on Wealth Tax Act, No. 25 of 1982
4. Surcharge on Wealth Tax Act, No. 8 of 1989
5. Surcharge on Income Tax Act, No. 26 of 1982
6. Surcharge on Income Tax Act, No. 12 of 1984
7. Surcharge on Income Tax Act, No. 7 of 1989
8. National Security Levy Act, No. 52 of 1991
9. Save the Nation Contribution Act, No. 5 of 1996
10. Goods and Services Tax Act, No. 34 of 1996
11. Surcharge on Income Tax Act, No. 6 of 2001
12. Debits Tax Act, No. 16 of 2002
13. Social Responsibility Levy imposed under Finance Act, No. 5 of 2005
14. Economic Service Charge Act, No. 13 of 2006

- 15. Nation Building Tax Act, No. 9 of 2009
- 16. Economic Service Charge imposed under Finance Act, No. 11 of 2004

Part B

- 1. Optional Value Added Tax imposed under section 25H of the Value Added Tax Act, No.14 of 2002
- 2. VAT Advance Payment deducted under section 26A of the Value Added Tax Act, No.14 of 2002

SCHEDULE IV

(sections 2,8,10,13 and 15)

- 1. Betting & Gaming Levy Act, No. 40 of 1988
- 2. Finance Act, No. 11 of 2002
- 3. Stamp Duty Act, No. 43 of 1982
- 4. Stamp Duty (Special Provisions) Act, No. 12 of 2006

SCHEDULE V

(section 5)

Part I

Tax on Voluntary Disclosure

Finance Act, No. of 2021

DECLARATION UNDER SECTION 5

To be furnished by an Individual

National Identity Card No:

Passport No:

1. I, Rev./ Mr./ Mrs./ Miss/.....
(full name) holder of NIC No./ Passport No. of
(address) make a declaration with respect to the taxable supply, income or asset in terms of Part I of the Finance Act, No. of 2021.

2. I do hereby declare following taxable supply, income or asset which were held by me as at March 31, 2020 in Sri Lanka or any other country .

Serial No.	Type of taxable supply, income or asset	Place of the taxable supply, income or asset held / Entity/ Bank invested	Quantity/ Account No.	Amount / Market Value
	Total Amount / Market Value			

3. Money declared as above are-

(i) invested on -

(a) (quantity) shares/ debt securities of (name of the company), amounting to Rs. on(date).

(b) treasury bills / treasury bonds issued by the Central Bank of Sri Lanka Rs. on(date).

(c)(movable or immovable property such as land, building, motor vehicle, gold etc. please specify) in Sri Lanka Rs. on (date).

(ii) deposited in my account bearing No. at the branch of..... on (date).

4. I have paid the tax on aggregate amount/ market value referred to in paragraph 2, at the rate of 1% in terms of section 4 amounting to Rs. on(date of payment) under the reference No.to the account of Commissioner-General of Inland Revenue.

5. In relation to the amount of taxable supply, income or asset declared—

- (a) I have no investigations or pending cases or, I have not been convicted of an offence, under the provisions of Prevention of Money Laundering Act, No. 5 of 2006, Convention on the Suppression of Terrorist Financing Act, No. 25 of 2005, Bribery Act (Chapter 26), or Conventions Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, No. 1 of 2008; or
- (b) No assessment has been made under any law referred to in Schedule I or Schedule IV of the Finance Act, No. of 2021.

I do solemnly and sincerely declare that the above particulars given by me herein are, true and correct to the best of my knowledge and belief.

Date:

.....
Signature of the declarant

Note: Where the space in this form is inadequate, a separate sheet of paper may be used and signed by the declarant.

(The declaration shall be submitted, on or prior to December 31, 2021, to the Commissioner-General of Inland Revenue)

Part II (section 5)

Tax on Voluntary Disclosure

Finance Act, No. of 2021

DECLARATION UNDER SECTION 5

To be furnished by an entity
(*company, partnerships, fund, society, NGOs etc.)

Taxpayer Identification No:

Type of the Entity:

Entity Registration No:

1. I, Mr./ Mrs./ Miss/(full name) holder of NIC No. of(address) being (designation) of..... (name of the entity) is the authorized person to make a declaration with respect to the amount of taxable supply, income or asset of the above(type of entity) in terms of Part I of the Finance Act, No. of 2021.

2. I do hereby declare following taxable supply, income or asset which were held as at March 31, 2020 in Sri Lanka or any other country by (name of entity).

<i>Serial No.</i>	<i>Type of taxable supply, income or asset</i>	<i>Place of the taxable supply, income or asset held / Entity/ Bank invested</i>	<i>Quantity/ Account No.</i>	<i>Amount / Market Value</i>
	<i>Total Amount / Market Value</i>			

3. Money declared as above are -

(i) invested on -

(a) (quantity) shares/ debt securities of(name of the company), amounting to Rs.on(date).

(b) treasury bills / treasury bonds issued by the Central Bank of Sri Lanka Rs.on(date).

(c)(movable or immovable property such as land, building, motor vehicle, gold etc. please specify) in Sri Lanka Rs.on (date).

(ii) deposited in my account bearing No. at thebranch of on (date).

4. I have paid the tax on aggregate amount/ market value referred to in paragraph 2 on behalf of the*....., at the rate of 1% in terms of section 4 amounting to Rs. on.....(date of payment) under the reference No. to the account of Commissioner-General of Inland Revenue.

5. In relation to the amount of taxable supply, income or asset declared-

(a) the(name of the company, partnerships, fund, society, NGOs etc.) has no investigations or pending cases or (the name of the company, partnerships, fund, society, NGOs etc.) has not been convicted of an offence, under the provisions of Prevention of Money Laundering Act, No. 5 of 2006, Convention on the Suppression of Terrorist Financing Act, No. 25 of 2005, Bribery Act (Chapter 26), or Conventions Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, No. 1 of 2008; or

(b) No assessment has been made under any law referred to in Schedule I or Schedule IV of the Finance Act, No. of 2021.

I do solemnly and sincerely declare that the above particulars given by me on behalf of (name of the entity) in the capacity of (designation) herein are, true and correct to the best of my knowledge and belief.

Date:

.....
Signature of the Chairman/Managing Director/
Partner/President

Note: Where the space in this form is inadequate, a separate sheet of paper may be used and signed by the declarant.

(The declaration shall be submitted, on or prior to December 31, 2021, to the Commissioner-General of Inland Revenue)

