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EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

L.D.B 11/2016.

INLAND REVENUE ACT, No. 10 OF 2006

REGULATIONS made by the Minister of Finance under section 212, of the Inland Revenue Act, No. 10 of 2006 read with section 105B by the said Act.

RAVI KARUNANAYAKE,
Minister of Finance.

Colombo,
02nd November 2016.

Regulation

1. These regulations may be cited as the “Facilitation of the Implementation of Revenue Administration Management Information System (RAMIS) No. 01 of 2016.”.

PART I

SUBMISSION OF RETURNS AND RELATED DOCUMENTS

2. Returns, documents and connected schedules shall be submitted by electronic means by the tax payer in the manner and format specified by the Commissioner General of Inland Revenue (hereinafter referred to as the “Commissioner General”) and published in the official Webportal of the Inland Revenue Department (herein after referred to as the “Webportal”) for the purpose of the following Acts set out in the Schedule hereto :



PART II

PROCEDURAL ASPECTS

3. Commissioner General shall specify :-

- (a) the procedure applicable for electronic registration of different types of taxes and documents to be submitted in the Webportal;
- (b) the documents and schedules which shall be submitted along with the return to be treated as a valid return and shall not be processed unless the relevant schedules are submitted as specified in the Webportal ;
- (c) the procedure and the requirements of the registration of,
 - i. a “Tax Agent” or his staff;
 - ii. an authorized person.

in order to facilitate the submission of documents on behalf of the tax payer, and the registration of the number of members of the staff as approved by the Commissioner General shall be as specified in the Webportal.

PART III

GENERAL PROVISIONS

4. All e-service transactions shall be made on forms specified by the Commissioner General.

5. The system generated assessments in which the specific reasons for the assessment are printed in the assessment itself, shall not affect the validity of the assessment. Such an assessment shall not be treated as an assessment issued by rejecting the return for which the reasons shall be communicated.

6. The acceptance of the return, appeal or objection for the tax in default shall be acknowledged after examining the specific conditions referred to in the relevant provisions of the relevant Acts. The temporary acknowledgement issued to acknowledge the receipt of the documents shall not be treated as an acknowledgement for an acceptance of the return, appeal or objection for tax in default.

7. The system generated letters, notices, lists and any other correspondence which do not contain the signature of a specific officer who attended to that subject, shall not affect the validity of such documents.

8. In case of failure of the electronic systems or any natural or other disaster resulting in the loss of resources due to an unforeseen disruption, Commissioner General shall be authorized to decide suitable disaster recovery process administratively as considered most appropriate.

9. Letters sent to taxpayers by the Department of Inland Revenue and all returns and documents received by the Department of Inland Revenue shall be stored in Documents Management Systems (DMS).

10. Statements, forms, schedules or any other document purporting to be furnished under the provisions of the relevant Acts furnished by any authorized person or tax agent on behalf of any taxpayer which shall be deemed for all purposes to have been furnished by such taxpayer. Any authorized person or tax agent furnishing any such, statements, form, schedules or any document shall be deemed to be cognizant of all matters contained therein. Return shall be furnished only by the taxpayer or authorized person who has been vested with approver status.

11. In this regulation -

“an authorized person” means any member of the staff authorized by the taxpayer under the procedure for authorization of the staff as approver or preparer.

“disaster recovery” means the process of planning, developing, testing, maintaining and activation of a recovery plan in the information technology environment relating to any natural or other disaster resulting in the loss of resources due to an unforeseen disruption.

“e-Service” includes the provision of an internet website and software which is available 24 hours per day, 365 days per year (subject to time required for maintenance or disaster recovery), where Inland Revenue Department provides services to taxpayers by unloading data, information and other relevant details and taxpayers (including tax agents) are facilitated with to electronically submit to Inland Revenue Department any returns, schedules, and any other information specified by the Commissioner General as published in the Webportal.

“Tax Agent” means an agent who is appointed by the taxpayer to interact with the Commissioner General on behalf of such taxpayer to prepare returns and schedules in respect of any type of taxes administered by the Commissioner General for the purposes of e-Services, being an agent who is an authorized representative defined in section 217 {other than a person referred to in item (iv) of sub-paragraph (a), and sub-paragraph (b), (c), (d) and (e) of paragraph (1)}, any individual holding the qualification referred to in paragraph (2) of that definition which at least experience for a period of three years or any sectorial firm any other firm which is specialized for computation of Income Tax under PAYE Scheme which acts for any such tax payer.

Schedule

- (a) The Inland Revenue Act, No. 10 of 2006 ;
- (b) The Value Added Tax Act, No. 14 of 2002 ;
- (c) The National Building Tax Act, No. 9 of 2009 ;
- (d) The Economic Service Charge Act, No. 13 of 2006.

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