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The Gazette of the Democratic Socialist Republic of Sri Lanka  
EXTRAORDINARY

අංක 1487/5 - 2007 මාර්තු 05 වැනි සඳුදා - 2007.03.05  
No. 1487/5 - MONDAY, MARCH 05, 2007

(Published by Authority)

**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**INLAND REVENUE ACT, No. 10 of 2006**

**Notice under Section 108 (1)(b)**

BY virtue of the powers vested in me by paragraph (b) of sub Section (1) of Section 108 of the Inland Revenue Act, No. 10 of 2006, I Ranjith Siyambalapitiya, *Acting* Minister of Finance and Planning do by this Notice, declare the transactions set out in the Schedule hereto, to be the transactions for the purposes of that section.

RANJITH SIYAMBALAPITIYA,  
*Acting* Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo.

01st March, 2007.

**SCHEDULE**

1. The following transactions relating to properties—
  - (a) all notarially executed transactions for the transfer, mortgage, lease or gift of any immovable property;
  - (b) all notarially executed transactions for the rent or lease of any residential or commercial premises;
  - (c) all notarially executed transactions for the rent, sale or lease of any movable property.
2. Transactions with the Registrar of Motor Vehicles for the registration, transfer or mortgage of vehicles.
3. Transactions with banks, financial institutions and money lenders.—
  - (a) for the opening of current accounts;
  - (b) for the opening of fixed deposits;
  - (c) for loans;
  - (d) for the discounting or acceptance of a bill of exchange;
  - (e) for letters of credit;
  - (f) for trust receipts, promissory notes and pledges.

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 05.03.2007

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4. Transactions for the purchase and sale of shares and debentures.
5. Transactions for the registration of business.
6. Transactions for the provision of professional or other services, to the value of one hundred thousand rupees or over, per annum.
7. Transactions with the local authorities for building permits and licences.
8. Transactions with the National Transport Commission for permits to run private coaches.
9. Transactions for sale of goods, the value of which is over twenty five thousand rupees, except in the course of carrying on a trade or business.

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