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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 1425/19 – 2005 දෙසැම්බර් 29 වැනි බ්‍රහස්පතින්දා – 2005.12.29
No. 1425/19 – THURSDAY, DECEMBER 29, 2005

(Published by Authority)

PART I : SECTION (I) — GENERAL

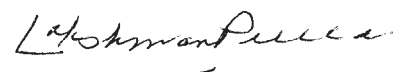
Government Notifications

SRI LANKA ACCOUNTING AND AUDITING STANDARDS ACT, No. 15 OF 1995

Publication under Section 2 (2)

BY Virtue of the powers vested in the Institute of Chartered Accountants of Sri Lanka (hereinafter referred to as the “Institute”), the Institute has adopted the Sri Lanka Accounting Standard 40 (Revised 2005) “Investment Property”, SLAS 34 (Revised 2005) “Earnings per Share” and SLAS 03 (Revised 2005) “Presentation of Financial Statements” published here with and for the purposes of the Sri Lanka Accounting and Auditing Standards, Act, No. 15 of 1995 the said standards shall be effective for financial statements covering periods beginning on or after the first day of January in the year Two Thousand Six.

By order of the Council of the Institute.



LAKSHMAN PERERA,
Secretary.

The Institute of Chartered Accountants of Sri Lanka,
No. 30A, Malalasekera Mawatha,
Colombo 7
29th December, 2005.