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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2194/50 - 2020 සැප්තැම්බර් මස 23 වැනි බදාදා - 2020.09.23
No. 2194/50 - WEDNESDAY, SEPTEMBER 23, 2020

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

INLAND REVENUE ACT, No. 24 OF 2017

Notice under Section 195(1)

BY virtue of powers vested in me, under item (vi) of sub-paragraph (a) under the caption of “Authorized Representative” in subsection (1) of section 195 of the Inland Revenue Act, No. 24 of 2017, I, Nadun Guruge Commissioner General of Inland Revenue, do by this notification to repeal the “SCHEDULE 01” of the notice made under aforesaid section published in the *Gazette Extraordinary* No. 2064/63 dated April 01, 2018 and substitute therefore of the following SCHEDULE 01 which specifies the person who has satisfied the requirements specified in that schedule being registered upon an application forwarded to the Commissioner General on that behalf.

NADUN GURUGE,
Commissioner General of Inland Revenue.

Department of Inland Revenue,
Colombo 02,
21st September 2020.



SCHEDULE 01

An individual who,

1. is a citizen and resident in Sri Lanka;
 2. has attained the age of twenty one years;
 3. is having any of following qualifications;
 - (I) was an Assessor or an Assistant Commissioner of the Sri Lanka Inland Revenue Service who has passed the second Departmental Examination and has possessed a service of not less than five years in that position after passing that second Departmental Examination; or
 - (II) be an individual registered as an auditor under the Companies (Auditors) Regulations; or
 - (III) be a member of the Sri Lanka Audit Service not below the rank of Superintendent of Audit Class II, being a person who has been appointed to that service on the results of a competitive examination; or
 - (IV) be a member of the Sri Lanka Government Accountants' Service not below Class II of that service, being a person who has been appointed to that service on the results of a competitive examination; or
 - (V) Certified Tax Advisor / Chartered Tax Advisor of the Institute of Chartered Accountants of Sri Lanka (CASL);
or
 - (VI) be a qualified person,
 - (i) having any of the following qualifications –
 - (a) Executive Level I Examination / Certificate in Accounting and Business (CAB) Level 1/ Certified Business Accountant (CBA)
 - (b) Certificate in Business Accounting of Chartered Institute of Management Accountants (CIMA);
 - (c) Professional qualification foundation level of Association of Chartered Certified Accountants (ACCA);
 - (d) Managerial Level (Level 03) Intermediate Level Certificate of the Certified Management Accountants of Sri Lanka of Institute of Certified Management Accountants of Sri Lanka (CMA);
 - (e) Membership of the Association of Accounting Technicians (AAT);
- and
- (ii) has a post qualification experience of at least ten years in the field of accounting (not being self-employed);
- and

4. has not been -

- (a) adjudged by a competent Court to be of unsound mind; or
- (b) adjudged as an insolvent or bankrupt, has not been granted by a competent Court, a certificate to that effect that his insolvency or bankruptcy has arisen wholly or partly from inevitable losses or misfortunes; or
- (c) convicted by a competent Court, whether in Sri Lanka or elsewhere, of any offence involving, moral turpitude; or
- (d) found guilty of professional misconduct; or
- (e) accepted an employment in any capacity under any employer (other than in an audit firm), other than an authorized representative approved under these regulations and carrying on business as an authorized representative for the purposes of the Inland Revenue Act.

If the Commissioner General is satisfied that any individual applying for registration is entitled to be registered, he shall register such individual and issue a letter certifying his registration. The Commissioner General may revoke his certification and remove the registration from the "Register of Authorized Representatives" the name of any individual if-

- (I) such individual has made written request for such removal;
- (II) such individual has become subject to any of the disabilities specified in any sub items of item 4 of this schedule;
- (III) by reason of any act, negligence, dishonesty or misconduct committed by such individual in his professional capacity, the Commissioner General considers that the name of such individual should be removed from the register.

The Commissioner General shall prepare a list of the authorized representatives registered under this notification to be published in the *Gazette* at least once a year not later than the thirty first day of March of that year.

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