

PART I: SECTION (I) — GENERAL

Government Notifications

Inland Revenue Act, No. 24 of 2017

Notice under Section 102

BY virtue of the powers vested in me under Sub section 3 of Section 102 of Inland Revenue Act, No. 24 of 2017 (hereinafter referred to as “IR Act”), I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies, with the consent of the Commissioner General of Inland Revenue, do specify that the additional classes of persons required to register under section 102 of the IR Act, shall be the persons specified in PART – A or PART – B of the SCHEDULE hereto, other than any person who has been registered under the said Section 102 as at the date of this notification.



Ranil Wickremesinghe,
Minister of Finance, Economic
Stabilization and National Policies

Ministry of Finance, Economic Stabilization and National Policies

Colombo 01,

May 31, 2023.

SCHEDULE

PART – A

With effect from June 01, 2023;

- i. Practitioners registered with the Sri Lanka Medical Council established under the Medical Ordinance (Chapter 105)
- ii. Members of the Institute of Chartered Accountants of Sri Lanka established by Act, No. 23 of 1959
- iii. Members of the Institute of Certified Management Accountants of Sri Lanka incorporated by Act, No. 23 of 2009
- iv. Members of Institution of Engineers Sri Lanka incorporated by Act, No. 17 of 1968
- v. Members of Association of Professional Bankers, Sri Lanka
- vi. Members of Sri Lanka Institute of Architects incorporated by Sri Lanka Institute of Architects Law, No. 01 of 1976
- vii. Members of Institute of Quantity Surveyors Sri Lanka incorporated by Act, No. 20 of 2007
- viii. Attorneys-at-Law of the Supreme Court of Sri Lanka
- ix. The persons who registered their businesses in Divisional Secretariats
- x. The persons who have vehicles registered (other than Three wheelers, Motor bicycles and Hand Tractors) in Department of Motor Traffic
- xi. The persons who have purchased or acquired by virtue of Deeds Transfer, of any immovable property in Sri Lanka on or after April 1, 2018.
- xii. Employee whose monthly contribution from both employee and employer to any Provident Fund is more than Rs. 20,000/-
- xiii. Any individual who obtains approval for a building plan from a Local Authority
- xiv. Any other individual who receives payment of Rs.100,000/- per month or Rs.1,200,000/- for twelve-month period for providing any services in Sri Lanka

PART – B

With effect from January 01, 2024, any individual who does not belong to any category in PART – A, and: -

- i. Who is at the age of 18 years or more as at December 31, 2023, or
- ii. Who attains the age of 18 years on or after January 01, 2024, after attaining the age of 18 years.