



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**INLAND REVENUE (SPECIAL PROVISIONS)
(AMENDMENT) ACT, No. 31 OF 2003**

[Certified on 22nd October, 2003]

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*Inland Revenue (Special Provisions)
(Amendment) Act, No. 31 of 2003*

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L. D.— O. 48/2003.

AN ACT TO AMEND THE INLAND REVENUE (SPECIAL PROVISIONS)
ACT, No. 10 OF 2003

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows :—

1. This Act may be cited as the Inland Revenue (Special Provisions) (Amendment) Act, No. 31 of 2003. Short title.

2. Section 2 of the Inland Revenue (Special Provisions) Act, No. 10 of 2003 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (1) of that section, as follows :—
 - (1) by the substitution for the words and figures “to the Commissioner-General on or before June 30, 2003” of the words and figures “to the Commissioner-General on or before August 31, 2003” ; and
 - (2) by the substitution for the words and figures “may make a declaration under section 2” in the proviso to that subsection of the words and figures “may make a declaration on or before August 31, 2003, which shall be considered to be a declaration made under subsection (1) of section 2”.Amendment of section 2 of Act, No.10 of 2003.

3. Section 11 of the principal enactment is hereby amended in the proviso to subsection (2) of that section, by the substitution for the words “within a period of three months from the date of the coming into operation of this Act” of the words and figures “on or before August 31, 2003”. Amendment of section 11 of the principal enactment.

4. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text to prevail in case of inconsistency.

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