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**The Gazette of the Democratic Socialist Republic of Sri Lanka**  
**EXTRAORDINARY**

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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**THE INLAND REVENUE ACT, No. 10 OF 2006**

REGULATIONS made by the Minister of Finance under Section 212 read with Section 217 of the Inland Revenue Act, No. 10 of 2006.

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

Ministry of Finance and Planning,  
Colombo,  
01st March, 2007.

**Regulations**

1. These regulations may be cited as the Approval of Authorised Representative Regulations, No. 1 of 2006.
2. The Commissioner General shall maintain a register of all authorized representatives registered under these regulations.
3. Any individual desirous of being registered as an authorized representative under these regulations shall apply in that behalf to the Commissioner General in the form provided for such purpose by the Commissioner General.
4. No individual shall be entitled to be registered or to have his name in the register as an authorized representative unless he has attained the age of twenty-one years, and is a citizen of Sri Lanka residing within Sri Lanka and such individual—
  - (a) has been an Assessor of the Department of Inland Revenue who has passed the Second Departmental Examination and has had service of not less than five years in that position after passing that Second Departmental Examination ; or
  - (b) is an individual registered as an auditor under the Companies (Auditors) Regulations ; or
  - (c) has been 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
  - (d) has been a member of the Sri Lanka Government Accountants' Service not below Class II of that service, being a person appointed to that service on the results of a competitive examination ; or

- (e) (i) has obtained one of the following qualifications—
- (a) Licentiate / Intermediate certificate of the Institute of Chartered Accountants ;
  - (b) Professional Stage Part I of the Institute of Cost and Management Accountants / Intermediate Examination of the Chartered Institute of Cost and Management ; or
  - (c) Professional Examination Section 1 of the Chartered Association of Certified Accountants, and
- (ii) has post qualification experience of at least ten years in accounting.

5. No individual shall be entitled to be registered or to have his name in the register as an authorized representative, if such person—

- (a) has been adjudged by a competent Court to be of unsound mind ;  
or
- (b) having been adjudged as an insolvent or bankrupt, has not been granted by a competent Court, a certificate to the effect that his insolvency or bankruptcy has arisen wholly or partly from inevitable losses or misfortunes ;  
or
- (c) has been convicted by a competent Court, whether in Sri Lanka or else where, of any offence involving, moral turpitude ;
- (d) has been found guilty of professional misconduct.

6. If the Commissioner General is satisfied that any individual applying for registration is entitled to be registered under these regulations, he shall register such individual and issue such individual a letter certifying his registration, which shall be withdrawn in the event of his name being removed from the register maintained by the Commissioner General.

7. The Commissioner General shall withdraw his approval and remove from the register of authorized representatives the name of any individual if—

- (a) such individual has made written application for such removal ;
- (b) such individual has become subject to any of the disabilities specified in regulation 5 ;
- (c) 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.

8. The Commissioner General shall cause a list of the authorized representatives registered under these regulations 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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