

TAX UPDATE

For clients of KPMG in Sri Lanka

The Department of Inland Revenue ("DIR") has released the attached notice (PN/TAC/2020-01) dated 15th April 2020 informing all tax payers, that the timeline for making appeals to the Tax Appeals Commission ("TAC") has been extended due to the prevailing situation in the country consequent to the outbreak of COVID-19.

The notice intimates that taxpayers who are aggrieved by any determination of appeal issued by the Commissioner General of Inland Revenue, and could not lodge an appeal to the TAC within 30 days, in terms of the TAC Act No. 23 of 2011 as amended, have been granted an extension on such timeline for lodging such appeal until 15th May 2020. However, this extension has been granted only if such period of 30 days expires during the period from 15th March 2020 to 15th May 2020.

The notice further states that taxpayers could lodge such appeal to the TAC via email to the following email address:**taccommission@gmail.com**

You may click on the link below to access the notice published by the DIR:

http://www.ird.gov.lk/en/Lists/Latest%20News%20%20Notices/Attachments/237/TAC15042020 E.pdf

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INLAND REVENUE DEPARTMENT Notice to Taxpayers

Making Appeals to the Tax Appeals Commission

The Tax Appeals Commission (TAC) has requested me to make aware the Taxpayers who are aggrieved by the determinations of the Commissioner General of Inland Revenue (CGIR) and could not lodge an appeal to the TAC against such determinations within thirty (30) days in terms of section 7(2) of the TAC Act No. 23 of 2011 due to the prevailing abnormal situation of COVID-19, the following.

- 1. If the thirty days period expires during the period from 15th March 2020 to 15th May 2020, the time for appealing is allowed till 15th May 2020.
- 2. The appeal could be lodged via email to: taccommission@gmail.com

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE