

Piyoshila ஆல் எழுதப்பட்டது
Thursday, 01 August 2019 14:45 -



From the Office of The

01st August 2019

Dear Member,

Signatures of Tax Practitioners' for the Specimen Income Tax Return of 2018/2019

The Department of Inland Revenue has issued a specimen Income Tax Return 2018/2019. It contains a section that require the signature of any person preparer. Accordingly, it is expected to be confirmed by the preparer that the data provided is "true, correct and complete".

Members of our profession assist/advise taxpayers in complying with the statutory requirements for calculating the income tax liability based on the data provided by the taxpayers. The methodology applied to determine the income tax liability is based on the information provided. Accordingly, it is our view that based on the work performed by a practitioner, such as preparing an Income Tax Return attesting to its truthfulness, correctness and completeness, has been discussed with the Department of Inland Revenue and the same has been accepted.

Based on the recommendation of CA Sri Lanka Taxation Faculty, the Council at its meeting in 2019 approved to advise members of CA Sri Lanka, who act as tax practitioners to determine income tax liability, relying on information provided by the taxpayers, that they are **not required to sign the declaration section of the Tax Return**. In such instances, they should also not complete and submit the Income Tax Return to the Department of Inland Revenue as a taxpayer as an authorized agent, under e-filing.

Any member whose scope of work is different, wider and sufficient to confirm the accuracy and complete would have to evaluate the requirement to sign the declaration depending on the scope undertaken within the framework of the code of ethics of CA Sri Lanka. Such scope of "assist/advice" taxpayers.

Thank you

Yours sincerely,

**THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF SRI LANKA**

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