

## **Income Tax (Amendment) Regulations 2016**

**GN No. 27 of 2016**

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### **THE INCOME TAX ACT**

#### **Regulations made by the Minister under sections 73(3) and 161 of the Income Tax Act**

1. These regulations may be cited as the **Income Tax (Amendment) Regulations 2016**.

2. In these regulations -

“principal regulations” means the Income Tax Regulations 1996.

3. Regulation 22 of the principal regulations is amended -

(a) in paragraph (1) -

(i) in subparagraph (a), by deleting the word “February” and replacing it by the word “August”;

(ii) by inserting, after subparagraph (a), the following new subparagraph -

(aa) Unless the employee in respect of whose emoluments tax is to be deducted has communicated to his employer his Tax Account Number (TAN), the employer shall make arrangements to obtain from the Director-General the Tax Account Number (TAN) of that employee.

(b) in paragraph (4)(f), by deleting the words “January” and “February” wherever they appear and replacing them by the words “July” and “August”, respectively;

(c) in paragraph (7)(a), by deleting the word “February” and replacing it by the word “August”.

4. Regulation 22A of the principal regulations is amended -

(a) in paragraph (1), by revoking subparagraphs (a) and (b) and replacing them by the following subparagraphs -

(a) unless the payee has communicated to his payer his Tax Account Number (TAN), the payer shall make arrangements to obtain from the Director-General the Tax Account Number (TAN) of that payee; and

(b) every payer, other than a financial institution, shall insert the Tax Account Number (TAN) of the payee in the statements referred to in section 111K of the Act.

(b) in paragraph (2), by deleting the words “(1)(a)(ii)” and replacing them by the words “(1)”.

5. The principal regulations are amended by inserting, after regulation 22B, the following new regulation –

**22BA. Statement by company having annual turnover exceeding 100 million rupees**

(1) For the purpose of section 123B of the Act, every company referred to in that section shall, not later than 31 August in every year, submit to the Director-General, a statement in respect of the purchases of goods and services made during the preceding year, giving the following details -

(a) the name of the supplier;

(b) the Business Registration Number of the supplier;

(c) a brief description of goods and services;

(d) the amount payable; and

(e) such other particulars as the Director-General may specify in a Statement of Practice.

(2) The statement under paragraph (1) shall be submitted electronically unless otherwise authorised by the Director-General.

6. The Second Schedule to the principal regulations is revoked and replaced by the Second Schedule set out in the Schedule to these regulations.

7. The Fourth, Tenth and Eleventh Schedules to the principal regulations are amended by deleting the words “31 December” and “15 February” wherever they appear and replacing them by the words “30 June” and “15 August”, respectively.

8. (1) Regulations 3, 4, 6 and 7 shall be deemed to have come into operation on 1 July 2015.

(2) Regulation 5 shall come into operation on 1 July 2016.

Made by the Minister on 18 February 2016.

## SCHEDULE

[Regulation 6]

### SECOND SCHEDULE

(Regulation 7)

Column 1 <i>Capital expenditure incurred on -</i>		Column 2 <i>Rate of annual allowance</i>	
		<i>Percentage of</i>	
		Base value	Cost
1.	Industrial premises, excluding hotels	-	5
2.	Commercial premises	-	5
3.	Hotels	30	-
4.	Plant or machinery -		
	(a) costing or having a base value of 30,000 rupees or less	-	100
	(b) costing more than 30,000 rupees –		
	(i) ships or aircrafts	20	-
	(ii) aircrafts and aircraft simulators leased by a company engaged in aircraft leasing	-	100
	(iii) motor vehicles	25	-
	(iv) electronic and high precision machinery or equipment, computer hardware and peripherals and computer software	50	-
	(v) furniture and fittings	20	-
	(vi) other	35	-
5.	Improvement on agricultural land for agricultural purposes	25	-
6.	Scientific research	25	-
7.	Golf courses	15	-
7A.	Acquisition of patents	25	-
7B.	Green technology equipment	-	50
7C.	Landscaping and other earth works for embellishment purposes	-	50
8.	Acquisition or improvement of any other	-	5

	item of a capital nature which is subject to depreciation under the normal accounting principles		
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