CERTIFICATION OF THE APPROVED ACCOUNTANT

THE CERTIFICATE OF APPROVED ACCOUNTANT UNDER SECTION 107(2) (a) OF THE INLAND REVENUE ACT, No. 10 OF 2006

1. Name:

2. Address:

3. Incorporation No. of the Company/ Partnership Registration Number:

4. Taxpayer Identification Number:

5. Telephone No:

6. E-mail Address:

7. Web Address:

8. Designation:

9. I/We have examined the accounts and records of _____ (name of the Taxpayer and Taxpayer Identification Number) relating to the transaction/s entered into with associated undertaking/s by the Taxpayer during the year of assessment ending on ……...…… for which transfer pricing documents have been maintained.

Transfer pricing records with regard to the transactions with each associated undertaking with aggregate value of less than Sri Lankan Rupees ten million are not submitted and verified by us.

In my/our* opinion proper information and documents as specified in the Transfer Pricing Regulation 5 have been maintained/have not been maintained, and is complete/not in line* with the regulation by the Taxpayer in respect of the transaction/s entered into with associated undertaking/s as appears from my/our* examination and review of the records of the Taxpayer.

The particulars required to be furnished under Transfer Pricing Regulation 9 are stated in this certificate. In my/our* opinion and the information received by me/us* and according to the explanations given to me/us*, I/we* certify that all material information and particulars have been given.

We have relied on the Audited Financial Statements of the Taxpayer for the financial year ended 31 March/December* 2016 and information, confirmations, documentation and representations made available to us, which materially supports the certificate issued and have not carried out an independent audit of the same.

(* delete appropriately)

Signature: ……

Date: ……