

*Government Notice No. 3 of 2026***THE REVENUE TRIBUNAL ACT 2025****Rules made by the Revenue Tribunal, with the approval of the Attorney-General, under section 15 of the Revenue Tribunal Act 2025****PART I – PRELIMINARY****1. Citation**

These rules may be cited as the Revenue Tribunal Rules 2026.

2. Interpretation

In these rules –

“Act” means the Revenue Tribunal Act of 2025;

“appeal” means any proceedings initiated before the Tribunal under section 6 of the Act;

“appellant” means a person who makes an appeal under section 6 of the Act;

“respondent” means the Director-General or the Registrar-General, as the case may be.

PART II – INITIATION OF APPEALS**3. Lodging of appeal**

(1) An appeal shall be lodged in the form of a Notice of Appeal as set out in the First Schedule and where it is lodged –

- (a) in person, it shall be lodged in triplicate ; or
- (b) electronically, it shall be lodged in such manner as the Tribunal may direct.

(2) Subject to paragraph (3), where the Notice of Appeal relates to a determination of the Director-General under –

- (a) the Income Tax Act, except for sections 131A(6), 131A(7)(b), 131AA(5), 131AA(6)(b), 131B(4) and 131C(3)(b);
- (b) the Value Added Tax Act, except for sections 38(4), 38(5) and 39(2A);
- (c) Part XXIII of the Gambling Regulatory Authority Act, except for sections 121(4) and 121(5);
- (d) the Customs Act, except for sections 15(2)(ca), 23(5)(ca), 24(4)(ca) and 24A(3)(ca);
- (e) the Customs Tariff Act, except for section 5(2A)(fa); or
- (f) the Excise Act, except for sections 5(1)(ca), 22(5)(ca) and 52(5)(ca),

the appellant shall, not later than 28 days after the filing of the Notice of Appeal, submit to the Tribunal a Statement of Case in the form set out in the Second Schedule, with copy to the Director-General.

(3) Paragraph (2) shall not be applicable where the appellant is –

- (a) an individual who is not in business; or
- (b) an enterprise, other than a company holding a Global Business Licence, whose declared gross income in any income year subject to the determination is below 10 million rupees.

(4) Where the Notice of Appeal relates to a determination specified in paragraph (2) –

- (a) the Director-General shall, not later than 28 days after the filing of the Statement of Case, submit to the Tribunal a Reply in the form set out in the Third Schedule, with copy to the appellant; and
- (b) each party shall, not later than 28 days after the reply under subparagraph (a), file a witness statement for each witness it intends to call at the hearing of the appeal.

(5) A witness statement filed under paragraph (4)(b) shall –

- (a) set out comprehensively the evidence of that witness in lieu of examination-in-chief; and
- (b) contain a signed statement by that witness certifying that the witness statement faithfully reproduces the facts obtained from the examination of records, statements or other documents, or from any other source in relation to the grounds of appeal.

(6) A witness whose statement is filed under paragraph (4)(b) shall attend the hearing of the appeal to confirm its content under oath or solemn affirmation and, unless the Tribunal grants leave for further examination-in-chief, that witness shall then be subjected to cross-examination.

(7) Where the Notice of Appeal relates to a determination, other than a determination specified in paragraph (2), the respondent shall, not later than 28 days of the filing of the Notice of Appeal, submit to the Tribunal a Statement of Case in the form set out in the Fourth Schedule, with copy to the appellant.

(8) Where the Chairperson or a Vice-chairperson is satisfied that it would not be practicable for a party to file a Statement of Case, Reply or witness statement within the delay prescribed under these rules, he may exceptionally fix such other delay as he deems appropriate.

(9) Notwithstanding paragraphs (2) and (4), the Chairperson or a Vice-chairperson may, having regard to the magnitude of the interests at stake or the importance or intricacy of the questions of fact or law involved in the appeal –

- (a) direct an appellant to file a Statement of Case; and
- (b) after the Statement of Case has been filed under subparagraph (a), direct both the appellant and the respondent to file witness statements.

(10) A Statement of Case, Reply or witness statement shall be filed in triplicate in the Registry of the Tribunal.

4. Summoning of witnesses

For the purpose of section 7(5) of the Act, an order of the Tribunal requiring the attendance of any person or the production of any record, document or exhibit shall be in the form set out in the Fifth Schedule.

5. Case management powers

The Chairperson or a Vice-chairperson may issue directions to the parties for the effective case management of appeals, including fixing timelines and the time allocation for the parties to present their case.

PART III – HEARINGS AND PROCEEDINGS

6. Hearing process

(1) The Tribunal shall sit at its principal seat or at such other venue as may be designated by the Chairperson.

(2) The Tribunal may direct that a hearing be conducted remotely, via virtual means, using such communication technology or application as may be directed by the Tribunal to ensure a fair hearing.

(3) Where a hearing is conducted through videoconferencing, no person shall record the proceedings without the written consent of the Chairperson or a Vice-chairperson and the minutes of proceedings of the Tribunal shall constitute the sole official record.

(4) An application to the Chairperson to exercise his power under section 6(5) or 6(6)(b) of the Act shall be decided exclusively on the basis of documentary evidence to be adduced by each party, including any witness statement where relevant, except in cases provided under rule 3(3) or where otherwise directed by the Chairperson.

7. Preliminary hearing

(1) The Tribunal shall fix one or more preliminary hearings not later than 120 days after the appeal is lodged for the purpose of settling procedural matters and scheduling.

(2) For the purpose of avoiding unnecessary formality in its proceedings pursuant to section 7(7) of the Act, the Tribunal may, by way of a decision given orally or otherwise, make such order as is necessary for the fair and just adjudication of the appeal.

8. Notification of legal representation

(1) Any party who intends to be represented by counsel or attorney shall, at the first preliminary hearing, inform the Tribunal, specifying –

- (a) the full name of counsel or attorney; and
- (b) the dates on which counsel or attorney is available for hearings within the indicative hearing period fixed by the Tribunal.

(2) Where, after the first preliminary hearing, a party intends to change counsel or attorney, or appoint counsel or attorney, that party shall, within 7 working days of such change or appointment, file with the Tribunal and serve upon every other party a written notice containing the particulars referred to in paragraph (1).

(3) Where, without reasonable cause, a party fails to comply with this rule, the Tribunal may proceed with the hearing and may decline to adjourn or postpone the hearing on account of the unavailability of counsel.

9. Service of documents

Service of documents may be effected by hand, an usher, registered post, courier or email.

10. Appeals involving same or substantially similar issues of fact or law

(1) Where the Tribunal considers that 2 or more appeals involve the same or substantially similar issues of fact or law, the Tribunal shall, *proprio motu*, consolidate the appeals.

(2) (a) Where a party considers that 2 or more appeals involve the same or substantially similar issues of fact or law, the party may make an application to the Tribunal to consolidate the appeals.

(b) Where there is consent of the other party pursuant to an application made under paragraph (a), the Tribunal may consolidate the appeals.

(c) Where there is no consent of the other party pursuant to an application made under paragraph (a), the Tribunal shall hear arguments on the motion for consolidation and determine whether the appeals should be consolidated.

11. Withdrawal

An appellant may withdraw his appeal at any time before a decision of the Tribunal by way of –

- (a) a letter duly signed by the appellant, with copy to the respondent; or
- (b) motion made before the Tribunal.

12. Settlement

(1) The Tribunal may record a settlement or consent order where the parties reach an agreement.

(2) A settlement or consent order under paragraph (1) shall be regulated in the same manner as an agreement under section 8 of the Act.

(3) The Chairperson or a Vice-chairperson may direct the parties to attend an informal meeting to be chaired by a member designated by the Chairperson for the purpose of recording a settlement.

PART IV – MEDIATION

13. Conduct and purpose of mediation

(1) Where the Chairperson refers a matter to a mediation panel under section 8 of the Act, proceedings shall be informal and be held in private.

(2) The primary purpose of mediation is to enable the parties, in good faith, to have a fair and timely resolution of the appeal by agreement, or to narrow down the issues in dispute.

(3) Where the services of an expert are required, the panel may, with the consent of the parties, appoint an independent expert, whose costs shall, unless otherwise agreed, be borne equally by the parties.

(4) The panel may request any party to produce any record, document or exhibit which it considers necessary for the resolution of the dispute and shall remit back such record, document or exhibit after the mediation process.

(5) Any document, record, communication or proposal disclosed during the mediation process shall be treated as being privileged and without prejudice, save as provided for under section 8(6) of the Act or with the written consent of both parties.

(6) All notes and records taken by or before the mediation panel during the proceedings of the mediation process shall be confidential and shall not be disclosed without the consent of the parties concerned, save and except any settlement recorded.

14. Settlement agreement

(1) Where the parties have reached an agreement, the mediation panel shall record the settlement agreement.

(2) The settlement agreement may include any agreement for the disposal of any other pending matter involving the same parties.

15. Referral back to Chairperson

(1) Where the parties have been unable to reach an agreement at the conclusion of the mediation, the mediation panel shall cause the case to be referred back to the Chairperson as provided for under section 8(7) of the Act.

(2) Where issues have been narrowed down during the mediation, the mediation panel shall, upon referring the matter, draw a memorandum specifying in writing those issues which are no longer in dispute and the memorandum shall be signed by the mediation panel and the parties.

(3) The memorandum referred to in paragraph (2) shall form part of the record for the purposes of the hearing and shall be binding on the parties who have signed it.

(4) The Chairperson, a Vice-chairperson or a member sitting on the mediation panel shall not sit in a division of the Tribunal which hears the appeal in relation to that case.

PART V – MISCELLANEOUS

16. Clerical error

(1) The Tribunal may, on its own motion or upon application by any party made not later than 7 days of the decision of the Tribunal, rectify a clerical mistake or error apparent on the face of the record.

(2) The Tribunal shall not exercise its powers under paragraph (1) unless it affords a reasonable opportunity of hearing to any party which may be prejudiced by such a rectification.

(3) The Secretary to the Tribunal shall, except where a decision is given in presence of all parties, give immediate notice of the rectified decision made under paragraph (1) to all the parties to the proceedings.

(4) An appeal shall lie from the decision rectified under paragraph (1) in the same manner as provided under section 11 of the Act and the time limit for an appeal shall run as from the date of the rectified decision of the Tribunal.

17. Cut-off time for appeal

A written Notice of Appeal under section 11(1) of the Act shall be given at latest by 14:30hrs on the last prescribed day of the delay.

18. Official seal

(1) The Tribunal shall have an official seal bearing the name of the Tribunal.

(2) The seal shall be kept by the Secretary to the Tribunal.

(3) Every document issued by the Tribunal shall bear the official seal.

19. Commencement

These rules shall be deemed to have come into operation on 6 January 2026.

Made by the Revenue Tribunal, with the approval of the Attorney-General, on 6 January 2026.

FIRST SCHEDULE

[Rule 3(1)(a)]

REVENUE TRIBUNAL ACT 2025**NOTICE OF APPEAL**

(Section 6 of Revenue Tribunal Act 2025)

To: The Secretary, Revenue Tribunal

1. I, , on my own behalf/Tax Agent/ Barrister/on behalf of , being aggrieved by a Determination of the (*Director-General/ Registrar-General*) dated hereby lodge this appeal.
2. Residential or Registered Address for official communication –
.....
..... Post Code

3. Phone No: (Home) (Office) (Mobile)

4. Fax No:

5. Email Address:

6. Tax Account No (TAN) VAT/Gaming Reg. No

Transcription Volume & No of Deed Customs Declaration No

Registration Volume & No of Deed: File Ref No (CT/CST):

7*. Grounds of appeal, including any point of law

(Additional sheets, with Heading “Grounds of Appeal”, may be annexed where required)

.....
.....
.....

8. A copy of the Determination mentioned above is attached.

Determination under following enactment(s) – Tick as appropriate

1. Advertisements Regulation Act
2. Civil Aviation Act
3. Customs Act
4. Customs Regulations 1989
5. Customs Tariff Act
6. Environment Act 2024
7. Excise Act
8. Gambling Regulatory Authority Act
9. Hotel and Restaurant Tax Act
10. Income Tax Act
11. Income Tax (Country by Country Reporting) Regulations 2018
12. Land (Duties and Taxes) Act
13. Registration Duty Act
14. Social Contribution and Social Benefits Act 2021
15. Value Added Tax Act

9. A copy of the grounds of appeal has been served on the *Director-General/ Registrar General*, within 28 days of the date of the determination.

IMPORTANT NOTE AND DISCLAIMER

Any change in information under paragraphs 2, 3, 4 and 5 shall be notified by the appellant or his representative immediately in writing to the Secretary of the Tribunal.

The Revenue Tribunal shall not be responsible in any manner whatsoever in case of failure to comply with the above requirement.

Date	Signature
.....

** No ground other than a ground set out in this Notice of Appeal shall be considered at the hearing*

SECOND SCHEDULE
[Rule 3(2)]

REVENUE TRIBUNAL ACT 2025

STATEMENT OF CASE OF APPELLANT

[Rule 3(2) of the Revenue Tribunal Rules 2026]

1. Business Registration No. (BRN) (if applicable)
2. Tax Account No. (TAN)
3. Name of Appellant
4. Name of Tax Agent/Barrister (if any)
5. Date of determination (DD/MM/YYYY)
6. **Amount claimed following determination of objection** –

Year of assessment	Taxable period	Month
.....
Income Tax (Rs)	VAT (Rs)	Gambling (Rs)
.....

Other (specify)
Period
Tax/Duty/Levy (Rs)

7. **Has payment of 5% been effected?** Yes [] No []

Not applicable []

Annex proof of payment, where applicable

Determination under following enactment(s) – Tick as appropriate

1. Customs Act
2. Customs Tariff Act
3. Excise Act
4. Gambling Regulatory Authority Act
5. Income Tax Act
6. Value Added Tax Act

8. Facts of the case

9. Grounds of appeal and arguments relating to each of the ground supported by documentary evidence (if any)

10. Submissions on point of law (if any)

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11. The following books, records and documents relevant in support of the appeal are attached* –

(i)	(ii)
(iii)	(iv)
(v)	(vi)

12. A copy of the Statement of Case relating to the appeal has been sent to the Director-General on

Full name

Signature

Capacity in which acting

Date

* *Where a party to an appeal intends to rely on a document or other evidence not disclosed for the purpose of a determination of the Director-General or the Registrar-General, the Revenue Tribunal shall not admit that document or evidence unless the party shows cause why it was not disclosed at the material time.*

Additional sheets, with the relevant Heading under any part of this Statement of Case, may be annexed, where required.

THIRD SCHEDULE

[Rule 3(4)]

REVENUE TRIBUNAL ACT 2025

REPLY TO STATEMENT OF CASE OF APPELLANT

[Rule 3(4) of the Revenue Tribunal Rules 2026]

1. Business Registration No. (BRN) (if applicable)
2. Tax Account No. (TAN)
3. Name of Appellant
4. Name of Tax Agent/Barrister (if any)
5. Date of determination (DD/MM/YYYY)
6. Date of Notice of Appeal (DD/MM/YYYY)
7. **Has payment of 5% been effected?** Yes [] No []
Not applicable []
8. **Tax Type**

Income Tax Value Added Tax Gambling Regulatory Authority Customs

Determination under following enactment(s) – Tick as appropriate

1. Customs Act
2. Customs Tariff Act
3. Excise Act
4. Gambling Regulatory Authority Act
5. Income Tax Act
6. Value Added Tax Act

9. Amount claimed following determination of objection (Fill in the appropriate Table for the Tax Type(s) selected at No. 8 above) –

(Income Tax) Year of Assessment	Amount
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(VAT) Taxable Periods	Amount
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(GRA)	Amount
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(Customs) Customs Declaration No.	Amount claimed
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10. Facts of the case**(i) Brief description of the business**

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.....

(ii) Comparative computation/figures

Particulars	Declared in Return or Custom Declaration	Assessed	Determined	Notes
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Notes

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(iii) Reasons for assessment

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11. Objection proceedings

The assessment was (tick as appropriate) –

Maintained	[]
Revised	[]
Lapsed for non-submission of documents	[]
Lapsed for non-payment of 10%	[]
Other (specify)	[]

Detailed information on each ground of objection and reasons for its determination –

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.....

12. Grounds of appeal and the arguments relating to each of the grounds, supported by documentary evidence (if any) –**13. Any preliminary point, including arguments to any point of law –****14. Any other submissions relevant to the appeal –**

Full name

Signature

Capacity in which acting

Date

** Except with leave of the Revenue Tribunal, no preliminary point, other than a preliminary point set out in this Reply, shall be considered on behalf of the Respondent.*

FOURTH SCHEDULE
[Rule 3(7)]**REVENUE TRIBUNAL ACT 2025****STATEMENT OF CASE OF RESPONDENT**
[Rule 3(7) of Revenue Tribunal Rules 2026]

Cause No.

Respondent's Reference No.

In the matter of –

.....

APPELLANT

V

.....

RESPONDENT**Determination under following enactment(s) – Tick as appropriate**

1. Advertisements Regulation Act
2. Civil Aviation Act
3. Customs Act
4. Customs Regulations 1989
5. Customs Tariff Act
6. Environment Act 2024
7. Excise Act
8. Gambling Regulatory Authority Act
9. Hotel and Restaurant Tax Act
10. Income Tax Act
11. Income Tax (Country by Country Reporting) Regulations 2018
12. Land (Duties and Taxes) Act
13. Registration Duty Act
14. Social Contribution and Social Benefits Act 2021
15. Value Added Tax Act

Brief Statement of facts, including chronology –

List of documents annexed –

Full Name	Capacity in which acting
.....

FIFTH SCHEDULE
[Rule 4]

REVENUE TRIBUNAL ACT 2025

SUMMONS TO WITNESSES

[Section 7(5) of Revenue Tribunal Act 2025]

Cause No.

In the matter of –

.....
APPELLANT

v

.....
RESPONDENT

**AT THE REQUEST OF THE REVENUE TRIBUNAL/APPELLANT/
RESPONDENT***

To:

.....
Whereas in relation to an appeal which has been lodged before the Revenue Tribunal pursuant to the Revenue Tribunal Act 2025, there is reason to believe that you can give oral evidence and/or produce the following record, document/exhibit* –

.....
.....
.....
.....
.....

YOU ARE THEREFORE hereby summoned and required to be and appear before the Revenue Tribunal, situated at, on the, at, in order to give evidence and/or produce the above record/document/exhibit*.

Given under my hand at the Tribunal, this day of

By order of the Revenue Tribunal

.....

Secretary to Revenue Tribunal

IMPORTANT NOTE –

Your attention is drawn to section 12(a) of the Revenue Tribunal Act 2025, which provides as follows –

A person who, without reasonable excuse, fails to attend the Tribunal after having been summoned to do so shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.

* Delete as appropriate
