

The Right to Information Commission

Verité Research (Pvt.) Limited
No. 5A, Police Park Place,
Off Police Park Avenue,
Colombo 05

-Appellant-

RTIC App/No : 813/2021

Vs.

Department of Inland Revenue
Inland Revenue Building
Sir Chittampalam A Gardiner
Mawatha
P.O. 515, Colombo 2 – Sri Lanka

-Public Authority-

Before : 1. Justice Upaly Abeyrathne (Rtd.) - Chairman
2. Ms. Kishali Pinto-Jayawardena (Attorney-at-Law) - Commissioner
3. Mr. Jagath Liyana Arachchi (Attorney-at-Law) - Commissioner

Appearance : The Appellant is present.
The Public Authority represented by Mr. M.D.J.M Devapriya,
Deputy Commissioner General – via Zoom Technology.

Written Submission : Appellant - Not submitted
Public Authority - Not submitted

Date of Hearing : 07.04.2022, 02.06.2022, 28.07.2022

Decided on : 28.07.2022

Decision of the Commission

Factual Background

By two separate Information Requests dated 23.10.2020, the Appellant requested the below information;

Request No. 01

“ In accordance with the Right to Information (RTI) Act No. 12 of 2016, and sections (1) (iii) & (iv) of Regulation No. 20 of Gazette No. 2004/66 dated 03.02.2016 issued under the RTI Act, which states that a public authority shall routinely disseminate information pertaining to:

iii. Operational information: strategy and plans, policies, activities, procedures, reports and evaluations including the facts and other documents and data being as a basis for formulating them.

iv. Decisions and acts: Decisions and formal Acts, particularly those that directly affect the public including the data and documents used as the basis for these decisions and Acts.’

I hereby request access to the documents and/or information on the total revenue collected from the following taxes levied in industries/sectors that significantly contribute to revenue collection (including, but not limited to, Tourism, Apparels, Textiles, Financial sector etc.):

- i. Income tax*
- ii. Economic service Charge (ESC)*
- iii. National Building Tax (NBT)”*
- iv. Value Added Tax (VAT)”*

Request No 2

I hereby request access to the following documents and information

List of Documents & Information:

- i. Details of all applicable tax exemptions (no tax to be paid) provided for local and foreign companies, individuals, and other entities. Including details such as;*
 - a) The legal basis for such exemption*
 - b) The criteria for the exemption*
 - c) No. of companies, individuals and other entities benefiting from the exemption*
 - d) Amount of tax revenue lost due to the exemption*
- ii. Details of all applicable tax concessions (reduced/special rates of tax) provided for local and foreign companies, individuals, and other entities. Including details such as;*
 - a) The legal basis for such concession*

- b) *The criteria for the concession*
- c) *No. of companies, individuals and other entities benefiting from the concession*
- d) *Amount of tax revenue lost due to the exemption concession*

The Information Officer on 13.01.2021 responded as mentioned below;

“ This is to inform you that we have decided to reject your information dated 23.10.2019 with regulation Number RTI/2020/15 as it is exempted information covered by Section 5 (1) (a) and Section 5 (1) (c) (iii) of the Act/the information is already published/or is not in our possession, custody, or control.”

Dissatisfied with the above response, the Appellant lodged an appeal with the Designated Officer on 15.02.2021. The Designated Officer on 12.03.2021 has responded as follows;

“03. Accordingly the decision of the Information Officer remains unchanged.”

Dissatisfied the Appellant preferred the present Appeal to the Commission on 11.05.2021.

Consideration

At the inquiry, the Appellant agreed to confine their information request with regard to information relating to Tourism, Apparel and Textiles sectors in terms of currently applicable total revenue/exemptions/concessions.

It must be noted that at the beginning the Public Authority had taken up the view that the requested information could not be released under Section 5 (1) (a) and 5 (1) (c) (iii) and also, maintained that the requested information is not in their possession, custody or control. We are not in agreement with the said view of the Designated Officer of the Public Authority.

However, since the Appellant agreed to limit their request as indicated above, the Public Authority extended their willingness to cooperate with the limited information request.

Accordingly, we make order directing the Public Authority to release the said information as limited before 26.09.2022, with copies to the Commission.

The Commission further decides that, if the Public Authority fails to comply with the said decision of the Commission before the said date, the Information Officer and the Public Authority shall be prosecuted before the relevant Magistrate's Court under Section 39 of the Right to Information Act No.12 of 2016.

The Director-General is directed to convey the decision to the Appellant, the Information Officer and the Public Authority.

Appeal Concluded.