

A computerized system to administer the goods and services act in Sri Lanka

The Inland Revenue Department administers several Taxes at present. One of the main taxes among these is the Goods and Services Tax (GST). Due to the absence of a

foolproof, easily retrievable management information system, there is much confusion among taxpayers as well as in the Inland Revenue Department.

The general objective of this work would be to analyze the Goods and Services Tax act and to prepare a computerized system to meet the needs of both the Department of Inland Revenue and the Tax payers in the administration of the GST system.

Therefore, we study the GST tax act and identify user requirements according to the act. On the basis of their requirements, we design the screen formant, which has to be used both by the Department of Inland Revenue as well as by the Taxpayears. According to this screen formant we develop the data flow process. Finally, we prepare a database consisting of 10 main tables with which the Inland Revenue Department can administrate the GST easily.