

- (i) a member of the Institute of Chartered Accountants of Sri Lanka;
- (ii) an attorney-at-law;
- (iii) an employee regularly employed by that person; or
- (iv) a member of the Sri Lankan Institute of Taxation established under the Sri Lanka Institute of Taxation Act, No. 21 of 2000;
- (v) an individual approved by the Commissioner-General and registered as an auditor under the Companies (Auditors) Regulations;
- (vi) an individual specified by the Commissioner-General of any other kind;
  - (a) in the case of an individual, a relative;
  - (b) in the case of a company, a director or the secretary of that company;
  - (c) in the case of a partnership, a partner of that partnership;
  - (d) in the case of a body of persons, a member of such body;

