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On 8 April 2020 (vm.newUser1) (vm.newUser2), the Department of Internal Revenue (IRD) of Sri Lanka issued a revised notice of the proposed amendments to the Internal Revenue Act No. 24 2017. In accordance with the ministry of finance's order of 31 January 2020 and 05 March 2020, following changes to the Internal Revenue Act No. 24 2017 (IRA) prior to the formal amendments to the Act and into force from 1 January 2020, unless otherwise stated. 1. Removal of the Withholding Tax (WHT) on payments to residents Requirement for WHT deduction (including PAYE) on any payment that must and is paid to any of the following persons by any deterrent agent (WHA) is removed; (a) Resident in relation to services performed (employment) by such an employee. However, i. It is required to preserve part of the payment of terminal benefits instead of income tax by the employer/ETF/Provident Fund. (A separate guide was published for this purpose by Circular No. SEC/2020/02 of 18.02.2020). ii. From 01.04.2020, at the request of an employee whose gross remuneration for a month exceeds 250,000 rubles per month or 3,000,000 rubles per year of accruals, the employer can deduct the advance income tax. b) Resident in respect of dividends, interest, rebates, fees, natural resource payments, rent, royalties, insurance contributions or pension payments received and/or for services performed by such a person. However, from 01.04.2020, if any of the above payments is a regular fixed payment (interest, rent, etc.), at the request of the recipient, the upfront income tax may be deducted by the recipient of such payment (if such payment is WHA), according to a declaration made to WHA. Resident partner in relation to the partner's share of the partner's profit. d) Resident for any service charge paid under section 85 (1) of the IRA published in the notice dated 01.01.2020. However, WHT on the following payments to be made to any person must continue to apply: Amounts like lottery winnings, rewards, bets or gambling - 14%. The sale price paid to the seller of any stone sold at auction by the National Gems and Jewellery Authority is 2.5 per cent. 2. WHT on payments to non-resident WHT deduction applies to any person on or after January 1, 2020, on any payment that has a source in Sri Lanka and must and is paid to any non-resident. The tax (WHT) is deducted at the rate as an appendage, in accordance with the provisions of the relevant Double Taxation Agreement (DTAA), on any of the following payments; Dividends - ExemptInterest (excluding interest released) - 5%. However, the WHT interest deduction any non-resident, but who is a Sri Lankan citizen, must be made if his total interest income from the bank/financial institution exceeds 250,000 rubles per month or 3,000,000 rubles per year of the population (for the period from 01.01.2020 to 31.03.2020, if exceeds 750,000 rubles). Any other payment (except for payments under Article 85 (2) and Profit Exemption (profit) - 14%. 14% THT deduction under Article 85 (2) and Notice of Emergency Messengers No. 2064/51 of 01.04.2018. Accordingly, the resident makes a payment to a

non-resident for land, sea, air or telecommunications services, is subject to WHT at a rate of 2% of the payment, in accordance with the provisions of the relevant DTAA. 3. Review of company tax rates Updated company tax rates as follows: Taxable income of companies24%Small and Medium Enterprises; Business of selling goods where payment is received in foreign currency; Educational services; Promoting tourism; Construction services; Agricultural processing; Health services; Dividends received from a resident company.14%Profit and profit from Manufacturing18%Profit and profit from betting and gaming40%Profit and profit from the production and sale or sale of any spirits or tobacco products40% Department of Internal Revenue (DIR) issued a revised notice (40% On April 8, 2020, the Internal Revenue Act (IC Act) will come into force on January 1, 2020 to implement amendments to the Internal Revenue Act 24 2017 (IR Act). These amendments were ordered by the Ministry of Finance on 31 January 2020 and 5 March 2020. These proposals will be implemented from January 1, 2020, unless otherwise stated. Official amendments to the IR Act are expected to follow in due course. The DIR implementation notice was summarized in this document. Click for more. Click on the image to view the document

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