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The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

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(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

INLAND REVENUE ACT, No. 10 OF 2006

Order under Section 13 (ddd)

BY virtue of the powers vested in me by paragraph (ddd) of Section 13 of the Inland Revenue Act No. 10 of 2006 as amended by Inland Revenue (Amendment) Act No. 9 of 2008, I Sahampathy Angammana, Commissioner General of Inland Revenue, do by this Order specify, for the purposes of that paragraph effective from the year of assessment 2008/2009, the services referred to in the schedule (other than any such service rendered in the course of any employment), as being services rendered in the course of carrying on of any profession or vocation.

SAHAMPATHY ANGAMMANA,
Commissioner General of Inland Revenue.

Department of Inland Revenue,
Chittampalam A. Gardiner Mawatha,
Colombo 02,
3rd September, 2008.

SCHEDULE

- Services rendered by any individual as a member of an organized profession with a recognized standard of ability enforced before such person entering to it and recognized standard of conduct enforced while practicing in it;
- Accounting, book keeping or auditing;
- Tax advisory services;
- Services of a draftsman;
- Engineering services;
- Software development, data processing, data base development or system designing;
- Advertising outside Sri Lanka;
- Research work and Report writing;

- Photography;
- Publishing out side Sri Lanka;
- Beauty culture, hairdressing, or modeling outside Sri Lanka;
- Services of a sportsperson or an artist;
- Services of a Valuver or Auctioneer;
- Services of a plumber, mason or carpenter;
- Quantity Surveying;
- Health care services;
- Management of any agricultural property situated outside Sri Lanka.

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