

# ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ගැසට් පත්‍රය

අති විශේෂ

## The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

අංක 2064/51 - 2018 අප්‍රේල් මස 01 වැනි දින - 2018.04.01  
No. 2064/51 - SUNDAY, APRIL 01, 2018

(Published by Authority)

### PART I : SECTION (I) — GENERAL

#### Government Notifications

##### INLAND REVENUE ACT, No. 24 OF 2017

By virtue of the powers vested in me under Section 194 of the Inland Revenue Act, No. 24 of 2017, I, Mangala Samaraweera, Minister of Finance and Mass Media, do by this order prescribe, for the purpose of section 85 as in the regulation hereto. These regulations are effective from April 1, 2018.

MANGALA SAMARAWERA,  
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,  
Colombo 01,  
April 01, 2018.

#### REGULATIONS

1. The following services are prescribed for the purpose of sub paragraph (v) of paragraph (a) of sub section (1) of section 85, as being the services rendered with a source in Sri Lanka and pays to a resident individual being :
  - (i) any service provided in the capacity of independent service providers such as doctors, engineers, accountants, lawyers, software developers, researchers, academics, or any other similar service ;
  - (ii) any service of construction work, security service, janitorial service, consultation work of any kind, organizing of events, catering, designers, dress makers, tour guidance, entertainment, agency functions or any similar services or connected work where such services are provided under an agreement or otherwise ;
  - (iii) any management service ;
  - (iv) any type of vocational services provided as an independent service provider.
2. The rate of 2% is prescribed for the purpose of paragraph (b) of sub section (2) of section 85 of the Act, when a resident person makes a payment to a non-resident person.

04-837

