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EXTRAORDINARY

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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**THE INLAND REVENUE ACT, No. 24 OF 2017**

**Regulations made under Section 10 (1) (b) (x)**

BY virtue of the powers vested in me under sub-paragraph (x) of paragraph (b) of Sub-section (1) of section 10 of the Inland Revenue Act, No. 24 of 2017, I, Dissanayake Mudiyanseelage Lalith Ivan Dissanayake, Commissioner General of Inland Revenue do by this Notification, specify the taxes or other levies which the deductions shall not be made in calculating a person's income, as set out in the Schedule hereto.

D. M. L. I. DISSANAYAKE,  
Commissioner General of Inland Revenue.

Department of Inland Revenue  
Colombo 02.  
01st April, 2018

**SCHEDULE**

**THE TAXES OR OTHER LEVIES WHICH THE DEDUCTIONS SHALL NOT BE MADE IN CALCULATING A PERSON'S INCOME**

- (i) income tax, or super tax or surtax or any other tax of a similar character in any country with which an agreement made by the Government of Sri Lanka for the avoidance of double taxation is in force (other than the excess of any such income tax, or super tax or surtax or any other tax of a similar character over such maximum amount of the credit in respect of Sri Lanka income tax as is allowed by subsection (1) of section 81); or
- (ii) any Economic Service Charge levied under Economic Service Charge Act, No. 13 of 2006; or
- (iii) any Value Added Tax on Financial Services levied under Chapter IIIA of the Value Added Tax Act, No. 14 of 2002 and any Nation Building Tax on Financial Services levied within the provisions of the Nation Building Tax Act, No. 9 of 2009; or
- (iv) any Crop Insurance Levy levied under section 14 of PART IV of the Finance Act, No. 12 of 2013; or
- (v) supper gain tax, Bars and Taverns Levy, Casino Industry Levy, Mobile Telephone Operator Levy, Satellite Location Levy, Dedicated Sports Channel Levy and Mansion Tax imposed and levied under the provisions of the Finance Act, No. 10 of 2015,

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