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உள்ளநாட்டு இறைவரித் திணைக்களம்
DEPARTMENT OF INLAND REVENUE

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செயலகம்

14 වන මාල

உள்ளநாட்டு இறைவரித் திணைக்களம்
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ACT 5/4

13.10.2011

Dr.Ravindra Ruberu
Secretary
Ministry of Health
Suwasiripaya
Colombo 10



Dear Sir

Taxation of Government Medical Officer's Salary

I write with reference to your letter dated 08.10.2011 regarding taxation of Extra Duty Allowance and Public Holiday Allowance paid to Government Medical Officers.

Profits from employment as stipulated in section 4 of Inland Revenue Act No.10 of 2006 are liable to income tax subject to other provisions of that Act. Under the exemption provisions, any **special payment** made to any employee (or holder of any office) in the **public sector** for **emergency or priority services**, or for any special task rendered or carried out by such employer of officer is exempt from income tax.

I agree that the **Extra Duty Allowance** paid to certain Medical Officers, in terms of your circular No.1539 dated 30.09.1980 (as subsequently amended), is exempt from income tax under this provision.

I regret to inform you that as the nature of Public Holiday Allowance paid to Medical Officers is not different from such payments made to other Public Sector Officers, that allowance cannot be considered as falling within this exemption provision.

Yours faithfully

S. Kandegedara

K.M.S.Kandegedara
Commissioner General of Inland Revenue

K. M. S. Kandegedara
Commissioner General of Inland Revenue

✓ Copies: Secretary (GMOA)
DC (PAYE)

