

TAX TABLE NO. 4

Tax deduction from the regular profits from employment of employees who are non-citizens in Sri Lanka.

1. In case of employees who are non-citizens in Sri Lanka please apply the following tax table for the deduction of tax for their regular profits from employment s if they are residents in Sri Lanka in terms of provisions made in the Inland Revenue Act.

Monthly Regular profits from employment (Taxable)	Tax
1. Monthly regular profits from employment up to Rs. 100,000/-	- Exempt
2. Monthly regular profits from employment exceeding Rs. 100,000/- but not Exceeding Rs. 150,000/-	- 4% of monthly regular profits from employment less Rs. 4,000/-
3. Monthly regular profits from employment exceeding Rs. 150,000/- but not Exceeding Rs. 200,000/-	- 8% of monthly regular profits from employment less Rs. 10,000/-
4. Monthly regular profits from employment exceeding Rs. 200,000/- but not Exceeding Rs. 250,000/-	- 12% of monthly regular profits from employment less Rs.18,000/-
5. Monthly regular profits from employment exceeding Rs. 250,000/- but not Exceeding Rs. 300,000/-	- 16% of monthly regular profits from employment less Rs. 28,000/-
6. Monthly regular profits from employment exceeding Rs. 300,000/- but not Exceeding Rs. 350,000/-	- 20% of monthly regular profits from employment less Rs. 40,000/-
7. Monthly regular profits from employment exceeding Rs. 350,000/-	- 24% of monthly regular profits from employment less Rs 54,000/-

2. Please apply the following tax table for the deduction of tax from the remunerations of employees who are non-residents and non-citizens in Sri Lanka for the current year of Assessment.

Monthly Regular profits from employment (Taxable)	Tax
1. Monthly regular profits from employment up to Rs. 50,000/-	- 4% of monthly regular profits from employment
2. Monthly regular profits from employment exceeding Rs. 50,000/- but not Exceeding Rs. 100,000/-	- 8% of monthly regular profits from employment less Rs. 2,000/-
3. Monthly regular profits from employment exceeding Rs. 100,000/- but not Exceeding Rs. 150,000/-	- 12% of monthly regular profits from employment less Rs. 6,000/-
4. Monthly regular profits from employment exceeding Rs. 150,000/- but not Exceeding Rs. 200,000/-	- 16% of monthly regular profits from employment less Rs. 12,000/-
5. Monthly regular profits from employment exceeding Rs. 200,000/- but not Exceeding Rs. 250,000/-	- 20% of monthly regular profits from employment less Rs. 20,000/-
6. Monthly regular profits from employment exceeding Rs. 250,000/-	- 24% of monthly regular profits from employment less Rs. 30,000/-