

TAX TABLE No. 4

Deduction of tax from remuneration made to non-citizen employees

1. The normal tax tables (Tax table 1, 2, 3, 5, or 6) are applicable for deduction of tax under PAYE from non-citizen employees as well, if they are resident of Sri Lanka under the general provisions of Inland Revenue Act, except under the special circumstances. [On or after 01-04-2008, any non-citizen employee will not be non-resident under Section 79(7)]
2. Tax Tables applicable in special circumstances:
 - i. Tax table applicable for tax deduction from remuneration of any non-citizen employee to be in Sri Lanka for less than 2 consecutive years, being an employee who is present in Sri Lanka during the year of assessment for less than 183 days and from whose remuneration, a deduction for provident fund is made.

Monthly Remuneration	Tax
1. up to Rs.36232	- 4.6 of monthly remuneration
2. exceeding Rs.36232 but not exceeding Rs.72464	- 9.2% of monthly remuneration less Rs.1667
3. exceeding Rs.72464 but not exceeding Rs.78125	- 13.8% of monthly remuneration less Rs.5000
4. exceeding Rs.78125 but not exceeding Rs.106250	- 15% of monthly remuneration less Rs.5938
5. exceeding Rs.106250 but not exceeding Rs.147917	- 20% of monthly remuneration less Rs.11250
6. exceeding Rs.147917 but not exceeding Rs.189583	- 25% of monthly remuneration less Rs.18646
7. exceeding Rs.189583 but not exceeding Rs.231250	- 30% of monthly remuneration less Rs.28125
8. above Rs.231250	- 35% of monthly remuneration less Rs.39688

- ii. Tax Tables applicable for tax deduction from any non-citizen employee to be in Sri Lanka for less than 2 consecutive years, being an employee who is present in Sri Lanka during the year of assessment for less than 183 days and from whose remuneration a deduction for provident fund is not made.

Monthly Remuneration	Tax
1. up to Rs.33333	- 5% of monthly remuneration
2. exceeding Rs.33333 but not exceeding Rs.66667	- 10% of monthly remuneration less Rs.1667
3. exceeding Rs.66667 but not exceeding Rs.100000	- 15% of monthly remuneration less Rs.5000
4. exceeding Rs.100000 but not exceeding Rs.141667	- 20% of monthly remuneration less Rs.10000
5. exceeding Rs.141667 but not exceeding Rs.183333	- 25% of monthly remuneration less Rs.17083
6. exceeding Rs.183333 but not exceeding Rs.225000	- 30% of monthly remuneration less Rs.26250
7. above Rs.225000	- 35% of monthly remuneration less Rs.37500

- iii. Tax table applicable for tax deduction from any non-citizen employee, resident in Sri Lanka [i.e. physically present in Sri Lanka for 183 days or more during the year of assessment; OR treated as resident in Sri Lanka for not less than two consecutive years of assessment, and not subsequently absent from Sri Lanka for an unbroken period of one year (subject to 30 days concession)], and from whose remuneration, deduction for any provident fund is not made.

Monthly Remuneration	Tax
1. up to Rs.25000	- Nil
2. exceeding Rs.25000but not exceeding Rs.58333	- 5% of monthly remuneration less Rs.1250
3. exceeding Rs.58333 but not exceeding Rs.91667	- 10% of monthly remuneration less Rs.4167
4. exceeding Rs.91667 but not exceeding Rs.125000	- 15% of monthly remuneration less Rs.8750
5. exceeding Rs.125000 but not exceeding Rs.166667	- 20% of monthly remuneration less Rs.15000
6. exceeding Rs.166667 but not exceeding Rs.208333	- 25% of monthly remuneration less Rs.23333
7. exceeding Rs.208333 but not exceeding Rs.250000	- 30% of monthly remuneration less Rs.33750
8. above Rs.250000	- 35% of monthly remuneration less Rs.46250