

විදුලි පණිවුඩ : "විශ්‍රාම වැටුප්" කොළඹ
தந்தி : "ஓய்வூதியம்" கொழும்பு
Telegrams : "PENSIONS" Colombo

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தொலைபேசி } 4 2 1 7 8 6
Telephones } 4 3 1 3 0 5

fවැක්ස් }
பெக்ஸ் } 3 4 2 0 7 8
Fax }



විශ්‍රාම වැටුප් දෙපාර්තමේන්තුව
ஓய்வூதியத் திணைக்களம்
DEPARTMENT OF PENSIONS

මගේ අංකය }
எனது இல. }
My No. }

PN Circular/2006

ඔබේ අංකය }
உமது இல. }
Your No. }

මාලිගාවත්ත මහලේකම් කාර්යාලය,
මාලිගාවත්ත,
කොළඹ 10.
மாளிகாவத்தை செயலகம்,
மாளிகாவத்தை,
கொழும்பு 10.
Maligawatte Secretariat,
Maligawatte,
Colombo 10.

දිනය }
திகதி } 31.07.2006
Date }

Pensions Circular 9/2006

Secretaries to the Ministries,
Chief Secretaries of Provincial Councils,
Heads of Departments,
Commanders of Three Armed Forces,
District Secretaries/ Divisional Secretaries,
Local Government Pensions Unit,

**Levy of Stamp Duty on Payment of Pensions Gratuity,
Monthly Pensions and Other Pensions**

In terms of Stamp Duty (Special Provisions) Act No.12 of 2006, the stamp duty shall charge on gross pension or gratuity for the purpose of paying pensions gratuity, monthly pension and other pensions. Accordingly, the stamp duty shall charge under following categories.

- | | |
|-------------------------|---------|
| 1. Rs.25000 to Rs.39999 | Rs.25/- |
| 2. Rs.40000 to Rs.49999 | Rs.40/- |
| 3. Rs.50000 or above | Rs.50/- |

The Department of Pensions has developed a computer program to deduct stamp duty by monthly pensions. Stamp duty that charged in each month by Divisional Secretaries with avail of the computer program should be remitted to the Commissioner General of Inland Revenue at the end of the due term.

K.A.Thilakarathne
Director of Pensions

Copies

1. Secretary to the Ministry of Finance – (f.i.)
2. Secretary to the Ministry of Public Administration and Home Affairs – (f.i)
3. Commissioner General of Inland Revenue – (f.n.a.)
4. Director General of Public Finance – (f.i.)