

第 2 章

課税標準

第 1 部：課税所得

3. (1) 次の (2) に従い、その者の課税所得はその者の雇用、事業、投資その他の源泉から生じた年の計算できる所得の合計額とする。
- (2) 第 52 項に基づく適格支払や免税額は控除する
- (3) 課税所得やそれぞれの源泉から生じた計算できる所得は別々に決定される。

Division 2 : Assessable Income

4. The assessable income of a person for a year of assessment from employment, business, investment or other source shall be equal to-
 - (a) in the case of a resident person, the person's income from employment, business, investment or other source for that year, wherever the source arises; and
 - (b) in the case of a non-resident person, the person's income from the employment, business, investment or other source for that year, to the extent that the income arises in or is derived from a source in Sri Lanka.

第 2 部：調整後課税所得

4. その年の雇用、事業、投資その他の調整後課税所得は次に等しいとする。
 - (a) 居住者の場合、その源泉がいずれであろうとも雇用、事業、投資その他から生ずる所得とする。
 - (b) 非居住者の場合、その源泉がスリランカで生じたもののみその年に生じた雇用、事業、投資その他の所得とする。

5. Employment Income

(1) An individual's income from an employment for a year of assessment shall be the individual's gains and profits from the employment for that year of assessment

(2) Employment income

In calculating an individual's gains and profits from an employment for a year of assessment the following amounts received or derived by the individual during the year of assessment from the employment shall be included;

- (a) payments of salary, wages, leave pay, overtime pay, fees, pensions, commissions, gratuities, bonuses and other similar payments,
- (b) a discharge or reimbursement of expenses incurred by the individual on behalf of the employer.
- © a discharge or reimbursement of the person's dental, medical or health insurance expenses where the benefit is available to all full-time employees on equal terms;
- (d) payments made to or benefits accruing to employees on a non-discriminatory basis that by reason

of their size, type and frequency, are unreasonable or administratively impracticable for the employer to account for or to allocate to the individual,

e) the value of a right or option to acquire shares at the time granted to an employee under an employee share scheme (referred to in paragraph (j) of subsection (2); and

(f) subject to conditions as may be specified by the Commissioner-General, contributions made by an employer to an employee's account with a pension, provident or savings fund or savings society approved by the Commissioner-General.

(g) Payment or transfers to another person for the benefit of the individual or an associate person of the individual,

(h) the fair market value of benefits received or derived by virtue of the employment by an individual or an associate person of the individual,

(i) other payments, including gifts received in respect of the employment; and

(j) the market value of shares at the time allotted under an employee share scheme, including shares allotted as a result of the exercise of an option or right to acquire the shares, reduced by the employee's contribution for the shares.

(3) In calculating an individual's gains and profits from an employment for a year of assessment the following shall be excluded,

(a) exempt amounts and final withholding payments,

(b) a discharge or reimbursement of expenses incurred by the individual on behalf of the employer,

(c) a discharge or reimbursement of the person's dental, medical or health insurance expenses where the benefit is available to all full-time employees on equal terms,

(d) payments made to or benefits accruing to employees on a non-discriminatory basis that, by reason of their size, type and frequency, are unreasonable or administratively impracticable for the employer to account for or to allocate to the individual,

(e) the value of a right or option to acquire shares at the time granted to an employee under an employee share scheme (referred to in paragraph (j) of subsection (2)); and,

(f) subject to conditions as may be specified by the Commissioner-General, contributions made by an employer to an employee's account with a pension, provident or savings fund or savings society approved by the Commissioner-General.

5. 給与所得

(1) 個人が給与から得る所得は、その個人のその年における給与から得た利得及び利益とする。

(2) その年における給与から得た利得及び利益は以下とする。

(a) 給与、賃金、休業手当、時間外手当、報酬、年金、手数料、謝礼、賞与その他これらに類するものの支払い

(b)生活費、生計費、家賃、交際費、旅費などの個人的な手当の支払い

- ◎ その個人または関係者に起因する費用の支払い、債務の履行
 - (d) 雇用の条件に対するその個人との同意に基づく支払
 - (e) 退職、雇用の喪失、終了の支払い
 - (f) 次の(3)(f)に従い、従業員のために退職基金に拠出された退職金及び雇用に関して受け取った退職金
 - (g) 個人またはその関連者の利益のために、他の人に支払や譲渡
 - (h) 個人またはその関係者が雇用によって受け取るまたは得られる利益の公正な時価
 - (i) 雇用に関して受け取る贈答品その他の支払い
 - (j) 従業員持株制度に基づき割り当てられた株式の時価(株式を取得するためのオプションまたは権利の行使の結果として割り当てられた株式を含む)から、その株式に対する従業員の拠出金を差し引いたもの
- (3) 雇用による利得及び利益の計算において、以下のものは除外される
 - (a) 免除額、及び最終の源泉徴収税額
 - (b) 雇用者のために個人が負担した費用または債務の履行
- ◎ その者の歯科、医療、または健康保険費用の支払いあるいは費用の立替、この場合すべての正社員に対して行われる場合に限る
 - (d) 非差別的に授業印に支払がされる給付金で、その規模、種類、頻度により、雇用主が説明したり個人に配分したりすることが不合理または管理上不可能なもの
 - e) 従業員株式制度に基づき従業員に付与されたその時点での株式を取得する権利またはオプションの時価
 - (f) 執行長官が指定する条件に従い、雇用主が執行長官の承認した年金、積立金、貯蓄基金、貯蓄組合に従業員の口座に拠出したもの