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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

MINUTE OF THE SRI LANKA INLAND REVENUE SERVICE

THE following Minute of the Sri Lanka Inland Revenue Service will replace the Minute of the Sri Lanka Inland Revenue Service Published in the *Gazette Extraordinary* No. 133/5 of 15th October 1974, without prejudice, however, to any steps taken or purported to have been taken under the provisions of the said Minute published in the aforesaid *Gazette* and to those provisions of amendments effected thereto from time to time, which were published in the *Gazette Extraordinary* No. 169 of 20th June 1975, No. 241/9 of 1st December 1976, No.280 of 13th January 1984 and No. 682/27 of 04th October 1991.

By order of the Public Service Commission,

T. M. L. C. SENARATHNE,
Secretary,
Public Service Commission.

05th April 2013.

MINUTE OF THE SRI LANKA INLAND REVENUE SERVICE

01. **Effective Date.**— This Minute shall come into force with effect from 1st October, 2012.

02. **Particulars of the Appointing Authority :**

2.1. Appointing Authority: Public Service Commission

03. **Particulars of the Service Category:-**

3.1. Service Category : Senior Executive
Executive

3.2. Grade : Executive - Grade III
Executive - Grade II
Executive - Grade I
Senior Executive - Special Grade

3.3. General definition of the role of functions assigned to:

Effective recovery of tax revenue in terms of the provisions of statutes, and any other regulations, circulars incidental thereto, which are coming under or to be brought under the administration of the Commissioner General of Inland Revenue.

04. **Nature of the Appointment:-**

This appointment is permanent and pensionable.

05. **Salaries:-**

(a) 5.1. Salary Code No. : Senior Executive : SL - 3 - 2006
Executive : SL - 1 - 2006

5.2. Salary Scale :- Senior Executive :- SL-3-2006 - Rs. 42,390 - 12 x 1,310 - Rs. 58,110
Executive :- SL - 1 - 2006 - Rs. 22,935 - 10 x 645 - 8 x 790 - 17 x 1,050 - Rs. 53,555

5.3. Initial salary steps pertaining to the grades :

Grade	Salary Step	Salary Point (Rs.)
Grade III	1 (SL-1-2006)	22,935/-
Grade II	12 (SL-1-2006)	30,175/-
Grade I	20 (SL-1-2006)	36,755/-
Special Grade	1 (SL-3-2006)	42,390/-

06. **Posts belonging to the Service Category:-**

6.1. Approved designation, approved cadre and the functions assigned to :-

Approved Designation/ Grade	Approved Cadre	Functions
Commissioner General/Special Grade	01	Supervising all the functions pertaining to the entire performance of the Department and giving instructions and directions, as the case may be
Deputy Commissioner General/Special Grade	07	Identifying appropriate plans and methodologies with a view to achieving the targets relating to each subject area
Senior Commissioner / Special Grade	22	Formulation of periodically operative programmes in accordance with the plans and methodologies identified to achieve the targets relating to each subject area

Approved Designation/ Grade	Approved Cadre	Functions
Commissioner/Grade I	90	Implementation, supervision and co-ordination of periodical programmes formulated in accordance with the plans and methodologies identified to achieve the targets pertaining to each subject area.
Senior Deputy Commissioner, Deputy Commissioner, Assistant Commissioner/ Grade I Grade II Grade III	1,107	Proper implementation of periodically operative programmes identified with a view to achieving targets relating to each subject area.

6.2. **Combined Cadre:** 1,197 (Grade III, II and I)

Note: The cadre may be varied from time to time in conformity with the requirements of the public service.

07. **Method of Recruitment:-**

7.1 Recruitment Percentage:

Stream	Percentage
Open	100%

7.2. Open Recruitment:-

7.2.1. Recruitment Grade: - Executive Grade III

7.2.1.1. Educational Qualifications:

- (I) Should have obtained a Degree with first or second class from a University recognized by the University Grants Commission or from any institution recognized by the University Grants Commission as an institution to award degrees ;
or
- (II) Should be an Attorney-at-Law of the Supreme Court ;
or
- (III) Should be a Chartered Accountant.

7.2.1.2. Professional Qualifications: Not applicable

7.2.1.3. Experience : Not applicable

7.2.1.4. Physical Fitness: - Every applicant should be sound physically, mentally and in every respect so as to serve in any part of Sri Lanka.

7.2.1.5. Other :-

- i. Applicants should be citizens of Sri Lanka.
- ii. Applicants should be of excellent moral character.
- iii. Any person who is ordained in any religious order will not be allowed to sit the examination.
- iv. No applicant shall sit the open competitive examination more than two occasions.
- v. Applicants should have complied with all necessary qualifications for recruitment in every respect as on the date, so specified in the *Gazette* Notification calling for applications.

7.2.2. Age:

7.2.2.1. Minimum limit : 22 Years

7.2.2.2. Maximum limit : 28 Years

7.2.2.3. The maximum age limit for those who are already employed in public service or provincial public service, is 35 years.

7.2.3. Method of Recruitment:

7.2.3.1. Written examination (Vide appendix 01) :

Subjects	Maximum Marks	Pass Marks (Minimum)
Comprehension	100	40
Intelligence	100	40
General Knowledge	100	40

7.2.3.1.1. **Conducting Authority:** Commissioner General of Examinations

7.2.3.2. Professional Qualifications : Not applicable.

7.2.3.3. Structured interview : Not applicable.

7.2.3.4. General interview : No marks.

Objectives expected to be achieved : To check whether the necessary qualifications specified in the Minute of Sri Lanka Inland Revenue Service and in the *Gazette* Notification published in conformity with that Minute have been fulfilled and also to check the candidate's physical fitness.

Note:- The number of candidates to be called for the interview will be decided by the Appointing Authority based on the order of merit secured by them at the written examination and on the number due to be recruited, as the case may be.

7.2.3.4.1 **The Authority appointing the General Interview Board:-**
Public Service Commission

7.2.4. **Method of Application:** -Applications will be called through notifications published in the Government Gazette as well as in the website.

7.3. Limited recruitment is not applicable.

7.4. Recruitment on seniority and on merit basis is not applicable

08. Efficiency Bars:-

8.1

Type of Efficiency Bar	The period before which the Efficiency Bar to be passed	Nature of the Efficiency Bar Written/Professional/ Certificate Courses/Others
1st Efficiency Bar	Before completion of three (3) years from the date of appointment to Grade III of the Sri Lanka Inland Revenue Service	Written - Vide appendix 02
2nd Efficiency Bar	Before completion of three (3) years from the date of promotion to Grade II of the Sri Lanka Inland Revenue Service Written	Written - Vide appendix 03
3rd Efficiency Bar	Before completion of five (05) years from the date of promotion to Grade I of the Sri Lanka Inland Revenue Service	Vide appendix 04

8.2. How often the Efficiency Bar Examination to be conducted: - Twice a year

8.3. Authority conducting the Efficiency Bar Examinations:

Commissioner General of Inland Revenue

09. Departmental Examination.-

The departmental examination stipulated in appendix 05 is required to be completed within six (06) years from the date of appointment to Grade III of the Sri Lanka Inland Revenue Service.

10. Language Proficiency:-

10.1. Proficiency in Official Language:-

An officer recruited to the public service in English medium is required to acquire the proficiency in any one of the official languages within the probation period. The said proficiency level is the pass in Sinhala/Tamil at the G.C.E. (O/L) examination as a main subject (not as second language or optional language) and speech test conducted by the Department of Official Languages or pass in special competence examination conducted by the Department of Official Languages.

10.2. Proficiency in other Official Languages.–

Period before which the proficiency to be acquired	Level of Proficiency to be acquired	Language Proficiency	
		Medium of language the officer was recruited to the service	Medium of language from which the proficiency to be acquired
Within first five (05) years from the date of appointment to the service	The relevant level of language proficiency in terms of the provisions of PA Circular No. 07/2007 and the circulars incidental thereto	Sinhala Tamil English	Tamil Sinhala The other official language other than the official language proficiency acquired under Sub-paragraph No. 10.1.

11. Promotions to Grades:-

11.1. Promotion from Grade III to Grade II :

11.1.1. According to Average Performance :

11.1.1.1. Prerequisites:-

- (i). Should have been confirmed in the post in Grade III (A letter of confirmation in the post should have been issued) ;
- (ii). Should have completed a minimum of ten (10) years of active and satisfactory service period in Grade III of the service and earned all ten (10) increments during the period ;
- (iii). Should have successfully completed the due efficiency bar examinations and departmental examination on the due date ;
- (iv). Should have acquired the necessary level of proficiency in other official languages ;
- (v). Should have completed satisfactory service during the period of five (05) years immediately preceding the date of promotion ;
- (vi). Should have shown a satisfactory or above average performance according to the Approved Scheme of Performance Appraisal during a period of ten (10) years preceding the date of promotion ;

11.1.1.2. Mode of Promotion:

The officers who have fulfilled the prerequisites as mentioned above shall submit an application in the appropriate form to the Public Service Commission requesting for promotion and then, having verified the qualifications, they will be promoted to Grade II by the Public Service Commission with effect from the qualifying date ;

11.1.2. On the basis of the Exceptional Performance

11.1.2.1 Prerequisites:-

- (i) Should have completed six (06) years of active and satisfactory service period in Grade III of the Service Category and earned all the six (06) increments on the due date ;

- (ii.) Should have successfully completed the 1st Efficiency Bar Examination and the departmental examination on the due date ;
- (iii.) Should have acquired the necessary level of proficiency in other official languages within the prescribed period ;
- (iv.) Should have completed satisfactory service during the period of five (05) years immediately preceding the date of promotion ;
- (v.) Should have been confirmed in the post in Grade III (A letter of confirmation in the post should have been issued) ;
- (vi.) Should have displayed an Exceptional Performance* throughout the six (06) years of service, according to the Approved Scheme of Performance Appraisal, immediately preceding the date of promotion.

* Note:-

1. The officers who have displayed a satisfactory level or above average performance in the existing Annual Performance Appraisal will be given an opportunity to sit the written aptitude test for promotion under the Exceptional Performance until such time the government introduces and implements a methodology for the appraisal of Exceptional Performance.
2. When granting promotions on average level of performance, the date of promotion of the officers who do not get through the efficiency bar on due date, shall be delayed by such period equal to the period spent in passing the said efficiency bar examination.

11.1.2.2. Mode of Promotions

The officers who have fulfilled the above qualifications will be allowed to sit a written aptitude test conducted by an institute approved by the Public Service Commission. Those who pass the written aptitude test shall submit an application in the appropriate form to the Public Service Commission requesting for promotion and then the qualifications shall be verified by the Appointing Authority. The officers who have fulfilled the other prerequisites shall be promoted to Grade II by the Public Service Commission with effect from the date on which they complete six (06) years of service as from the date of appointment. (The syllabus for the written aptitude test is shown in Appendix 06).

- Note:** (a) A candidate should obtain at least 60% of the total marks to get through the aptitude test to be held for promotion under the Exceptional Performance. Moreover, the aptitude test for promotion under the Exceptional Performance will be held once a year and at the same time an officer shall have only one opportunity to sit for this test.
- (b) Instances where an officer is unable to sit for the test for promotion under the Exceptional Performance on the due date owing to any special reason beyond his/her control, he/she will be allowed to sit the written aptitude test to be held later on. The date of passing the said examination will be treated as the effective date of promotion under the Exceptional Performance of such officer.

11.2. Promotion form Grade II to Grade I

11.2.1. Prerequisites:-

- (i.) Should have completed seven (07) years of active and satisfactory service in Grade II of the Service Category and earned due seven (07) increments ;
- (ii.) Should have successfully completed the 2nd Efficiency Bar Examination on the due date ;
- (iii.) Should have completed satisfactory service during the period of five (05) years immediately preceding the date for promotion ;

- (iv.) Should have displayed a satisfactory level or above average performance throughout the seven (07) years of service preceding the date of promotion in accordance with the approved Scheme of Performance Appraisal ;
- (v.) Should have a Posts Graduate Degree, in any of the subject areas specified in Appendix "07", obtained from a University recognized by the University Grants Commission or from any institution recognized by the University Grants Commission as an institution for awarding degrees or from any Higher Educational Institute recognized by the Public Service Commission.

11.2.2. **Mode of promotion:-**

The officers who have acquired the necessary qualifications shall submit an application to the Public Service Commission in the appropriate form requesting for promotion and then, having verified the qualifications, promotions will be made to Grade I by the Public Service Commission with effect from the qualifying date.

11.3. **Promotion from Grade I to Special Grade**

11.3.1 Promotion to Special Grade of the Service will be made by the Public Service Commission only through the promotion of officers in Grade I, who have fulfilled the following requirements,

- (i.) Should have obtained a Post Graduate Degree in any of the subject areas, specified in Appendix "07", from a University recognized by the University Grants Commission or from any institution recognized by the University Grants Commission as an institution to award degrees or from any Higher Educational Institute recognized by the Public Service Commission;
- (ii.) Should have completed five (05) years of active and satisfactory service in Grade I of the Sri Lanka Inland Revenue Service as at the date of qualifying for promotion and earned the five (05) increments after being promoted to Grade I;
- (iii.) Should have completed not less than eighteen (18) years of service in the Sri Lanka Inland Revenue Service as at the date of qualifying for promotion;
- (iv.) Should have maintained a satisfactory level or above average level performance in his/her Annual Performance Appraisal during the period of five (05) years immediately preceding the date of qualifying for promotions ;
- (v.) Should have completed five (05) years of satisfactory service immediately preceding the date of qualifying for promotions and not been subjected to any disciplinary punishment during that period.

11.3.2. **Method of Appointment**

- (i.) Promotion to Special Grade will be made by the Public Service Commission according to the existing number of vacancies and on the results of the interview conducted by an Interview Board approved by the Public Service Commission.
- (ii.) Seniority and competency will be taken into consideration at the interview.

12. Appointment to the Posts:-

12.1 Qualifications :

Post	Qualifications
Commissioner General/ Deputy Commissioner General	To be an officer in Special Grade of the Sri Lanka Inland Revenue Service
Senior Commissioner	To be an officer in Special Grade of the Sri Lanka Inland Revenue Service
Commissioner	To be an officer in Grade I of the Sri Lanka Inland Revenue Service
Senior Deputy Commissioner	To be an officer in Grade I of the Sri Lanka Inland Revenue Service
Deputy Commissioner	To be an officer in Grade II of the Sri Lanka Inland Revenue Service
Assistant Commissioner	To be an officer in Grade III of the Sri Lanka Inland Revenue Service

Note:- The post of Senior Deputy Commissioner is the designation of officers in Grade I who are promoted from Grade II to Grade I, but not being assigned the post in Grade I of the Sri Lanka Inland Revenue Service. This post is an official designation given merely to the seniority and not having any change in the role, responsibility or benefits relating to the post.

12.2. Method of Selection:

- (a) Commissioner - Appointment to the approved posts will be made by the Public Service Commission upon the seniority in Grade I.
- (b) Senior Commissioner - Appointment to the approved posts will be made by the Public Service Commission upon the seniority in Special Grade
- (c) Deputy Commissioner General - Appointment to the approved posts will be made by the Public Service Commission upon the seniority in Special Grade
- (d) Commissioner General - Appointment will be made by the Cabinet of Ministers.

13. General conditions stipulated in the Procedural Rules of the Public Service Commission, published in the *Gazette Extraordinary* of the Democratic Socialist Republic of Sri Lanka No. 1589/30 of 20.02.2009 are applicable in respect of every appointment.

14. Definitions:-

- 14.1. "Government Gazette or Gazette Extraordinary" means the Gazette of the Democratic Socialist Republic of Sri Lanka.
- 14.2. "Service" means the Sri Lanka Inland Revenue Service.

14.3. "Minute" means the Minute of the Sri Lanka Inland Revenue Service.

14.4. "Secretary" means the Secretary to the Ministry in charge of the Subject of Finance.

14.5. "Period of Active Service" means the period of service during which the officer is actually engaged in duties assigned to him drawing the salaries attached to the post. All the leave without pay other than the government approved maternity leave will not be counted for the period of active service.

14.6. "Period of Satisfactory Service" means the period of service during which all the due increments have been earned by a public officer by way of discharging his duties with diligence and efficiency, passing the due Efficiency Bar Examinations, duly fulfilling the qualifications required to be confirmed in the post and in which any punishable offence has not been committed by himself.

15. The number to be recruited to the Grade III of the service in any year is the number of vacancies existing in that service as at the 30th June of the said year.

16. **Recruitment to the Service and Gradewise promotions**

Recruitment and gradewise promotions shall be made only under the procedure stipulated in this Minute.

17. **Retirement Option:-**

An officer who is in the service on prescribed date and who has not reached the age of optional retirement will, on application, be given the option to retire from the service under Section 7 of the Pension Minute. Such option shall be exercised within five (05) years from that date, provided that the Public Service Commission is satisfied that he/she was adversely affected by the provisions of this Minute to such extent as to justify the grant of such relief.

18. **Absorption of officers in service into the new grade structure of the Reconstituted Service :**

Officers in service as on the effective date of this Service Minute shall be absorbed into the grade structure of the Reconstituted Service in the following manner. No change in officers' salary, date of increment and also in their seniority will occur owing to the absorption :

(a) The officers in Class II Grade II of the Inland Revenue Service will be absorbed into Grade III of the service.

(b) The officers in Class II Grade I of the Inland Revenue Service will be absorbed into Grade II of the service.

(c) The officers in Class I of the Inland Revenue Service will be absorbed into Grade I of the service.

(d) The officers drawing salaries under the Senior Executive Service Category of the Inland Revenue Service will be absorbed into Special Grade.

19. **Interim Provisions:-**

The interim provisions will be in force until 01.01.2018 :

19.1. **Promotion to Grade III of the Sri Lanka Inland Revenue Service :**

Tax Officers in Class III and Senior Tax Officers who have been in service under the previous Minute of the Inland Revenue Service as at the effective date of this Service Minute will be promoted to Grade III of the service referred to in this Minute during the interim period as per the provisions stipulated below:

(i) Senior Tax Officers in Class III Grade I who have fulfilled the required qualifications to be granted promotions to Class II Grade II under the previous Minute of the Inland Revenue Service as at the effective date of this Service Minute will be promoted to Grade III of the service referred to in this Minute.

- (ii) Under the interim provisions, 50% of vacancies arising in Grade III of the Sri Lanka Inland Revenue Service during a calendar year under this Service Minute will be filled, based upon the seniority and on the results of the structured interview, by promoting the Senior Tax Officers in Class III Grade I who have been in service under the previous Minute of the Sri Lanka Inland Revenue Service.
- (iii) Under the interim provisions, 50% of vacancies arising during a calendar year will be filled, on the results of a limited competitive examination in terms of the previous Minute, by promoting the officers with the following qualifications who are in Class III Grade II or Class III Grade I under the previous Minute of the Sri Lanka Inland Revenue Service :
 - (a) Senior Tax Officers in Class III Grade I.
 - (b) Tax Officers with not less than ten (10) years of active and satisfactory period of service in Class III.
 - (c) Graduates with not less than three (03) years of active and satisfactory period of service in a post of Tax Officer Class III.
 - (d) Officers who have passed the Intermediate Examination of the Institute of Chartered Accountants of Sri Lanka or the Intermediate Examination of the Diploma Course in Accountancy or Commerce of Sri Lanka Technical College, or parts I, II and III of the Institute of Cost and Management Accountants (CIMA) or parts I, II and III of the Association of Certified Chartered Accountants and with not less than five (05) years of active and satisfactory period of service in Class III under the previous service Minute.

19.2. Promotion to Grade II of the Inland Revenue Service :

Officers in Grade III of the Sri Lanka Inland Revenue Service, on completion of ten (10) years of service in Class II Grade II and fulfilling the necessary requirements to be promoted to Class II Grade I as specified in the previous service Minute, will be promoted to Grade II referred to in this Minute with effect from the date of fulfilling all such requirements.

Note: - A written aptitude test for promotion under Exceptional Performance specified in para 11.1.2 of the Minute will be held during the interim period. Effective date of promotion to Grade I of officers who have got through the relevant aptitude test will be the date of holding the respective test. Officers who are promoted to Grade II under exceptional performance, will be promoted to Grade I with effect from the date on which such officers complete 13 years of active and satisfactory period of service upon their appointment to Grade III.

19.3. Promotion to Grade I of the Inland Revenue Service :

The officers in the Inland Revenue Service will be promoted to Grade I under this Service Minute with effect from the date on which such officers fulfill the necessary prerequisites as mentioned below; or vacancies in Grade I are filled, whichever occurs earlier :

- (i) Should have completed thirteen (13) years of active and satisfactory service which aggregates the period of service completed in Class II Grade II, Class II Grade I as per the previous service minute and in Grade II of this service minute and 03 years of active and satisfactory service in Grade II ;
- (ii) Should have passed first and second departmental examinations as stated in the current Service Minute ;
- (iii) Should have earned all five (05) increments on due dates during the period of five (05) years immediately preceding the date of qualifying for promotions ;
- (iv) Not been subjected to any disciplinary punishment (other than warnings) during the period of five (05) years immediately preceding the date of qualifying for promotions; and
- (v) Should have shown a satisfactory or above average performance as per the Annual Performance Appraisal during the period of five (05) years immediately preceding the qualifying date for promotions.

19.4. Promotion to the Special Grade of the Inland Revenue Service :

Promotion to Special Grade of Sri Lanka Inland Revenue Service will be made in accordance with the provisions specified in 11.3 of this Minute.

Note :- Officers who have completed 25 years of active service in Class II Grade II and above of the Sri Lanka Inland Revenue Service and who are eligible to be promoted to the Special Grade according to the above provisions will be released from acquiring the Post Graduate Degree as stipulated in Section 11.3 (i) of the Minute. The concession will be in force from 01.10.2012 to 31.12.2015 and thereafter, all other officers are required to fulfill the requirements stipulated in Para. 11.3 of this Minute.

20. In addition to the requirements referred to in this Service Minute, all officers are required to duly obtain the required proficiencies and competencies as may be determined by the Government from time to time.

21. Other Matters :

- 21.1 Duties performed or scheduled to be performed by the Senior Deputy Commissioner General or Commissioner General of Inland Revenue, as per the provisions of the Statutes, any other regulation and circular incidental there to, which are coming under or to be brought under the administration of the Commissioner General of Inland Revenue, will be performed by the Commissioner General of Inland Revenue mentioned in this Minute.
- 21.2 Duties performed or scheduled to be performed by the Deputy Commissioner Generals of Inland Revenue, as per the provisions of the Statutes, any other regulation and circular incidental there to, which are coming under or to be brought under the administration of the Commissioner General of Inland Revenue, will be performed by the Deputy Commissioner Generals of Inland Revenue mentioned in this Minute.
- 21.3 Duties performed or scheduled to be performed by the Senior Commissioners of Inland Revenue, as per the provisions of the Statutes, any other regulation and circular incidental there to, which are coming under or to be brought under the administration of the Commissioner General of Inland Revenue, will be performed by the Deputy Commissioner Generals of Inland Revenue mentioned in this Minute.
- 21.4 Duties performed or scheduled to be performed by the Commissioners of Inland Revenue, as per the provisions of the Statutes, any other regulation and circular incidental thereto, which are coming under or to be brought under the administration of the Commissioner General of Inland Revenue, will be performed by the Senior Commissioners of Inland Revenue mentioned in this Minute.
- 21.5 Duties performed or scheduled to be performed by the Deputy Commissioners, as per the provisions of the Statutes, any other regulation and circular incidental thereto, which are coming under or to be brought under the administration of the Commissioner General of Inland Revenue, will be performed by the Commissioners mentioned in this Minute.
- 21.6 Duties performed or scheduled to be performed by the Senior Assessors, as per the provisions of the statutes, any other regulation and circular incidental thereto, which are coming under or to be brought under the administration of the Commissioner General of Inland Revenue, will be performed by Senior Deputy Commissioners and Deputy Commissioners mentioned in this Minute.
- 21.7 Duties performed or scheduled to be performed by Assessors, as per the provisions of the statutes, any other regulation and circular incidental there to, which are coming under or to be brought under the administration of the Commissioner General of Inland Revenue, will be performed by Assistant Commissioners mentioned in this Minute.

22. Matters not provided for:-

Any matter not provided for in this Minute will be determined by the Public Service Commission.

In the event of any inconsistency between the Sinhala, Tamil and English texts of this Minute, the Sinhala text shall prevail.

Appendix 01

Particulars of the written open competitive examination for recruitment to Grade III of the Sri Lanka Inland Revenue Service :

01. Procedure and syllabuses of the examination - This examination will consist of the following question papers :

PART "A" :

- (i) Comprehension
- (ii) Intelligence
- (iii) General Knowledge

PART "B" :

Interview :- (Marks will not be given for the interview).
The interview will be conducted after the release of results of the written examination.

02. Procedure of the examination - Medium of the examination

- (a) The examination will be conducted in Sinhala, Tamil and English media.
- (b) Candidates may sit the examination in one of the desired medium of Language.

Note: -

- i. Candidates are required to answer all question papers only in one medium of language.
- ii. Candidates will not be permitted to change the medium of language chosen and stated in their application.
- iii. All candidates are required to sit for all three (03) question papers.
- iv. Number of recruitments made at a time will be decided by the Public Service Commission.

03. Method of testing

PART "A"

(i) Comprehension	Duration - 02 hours	100 Marks
(ii) Intelligence	Duration - 01 hour	100 Marks
(iii) General Knowledge	Duration - 03 hours	100 Marks

PART "B" :

- (i) Interview - No marks will be given for the interview.

No candidate will be called for the interview unless obtained at least 40 % marks for each written question paper.

04. Mode of Selection for appointments :

Candidates will be selected for appointments in the order of rank of the highest aggregate marks secured at the examination subject to the facts stated in No. 03 above.

05. Syllabus :

Subject No. 01- Comprehension :

This paper consists of two parts.
Equal marks will be given to each part.

Part I :

This includes an essay and précis writing

Part II :

The part two will consist of several texts framed with the objective of testing the candidate's understanding of language. Candidates are expected to express the meaning of underlined words in a single sentence or to write down an explanatory notes in that regard or to select the most appropriate statement from a group of alternatives or to select the most appropriate answer from a group of answers for the given question.

Subject No. 02 - Intelligence :

This paper is framed with the objective of gauging the candidate's power of rational thinking, power of analysis and ability of arriving at correct inferences. This is a multiple choice question paper.

Subject No. 03 - General Knowledge

This paper is framed to test the candidate's knowledge and understanding of entire environment of Sri Lanka including geographical, political, economical, social and cultural environments and current trends which are internationally importance. The knowledge of scientific and technological advancements will also be tested.

06. Interview - Each candidate will be interviewed by an interview board comprising of 05 public officers appointed by the Public Service Commission.

Appendix 02

Syllabus of the 1st Efficiency Bar Examination for officers appointed to Grade III of the Sri Lanka Inland Revenue Service.

Tax Law	: - Two question papers on Income Tax Law with emphasis on the individual Income Tax and Value Added Tax.
Tax Procedure and Tax Administration	: One question paper on the procedure adopted in relation to taxes administrated by the Department of Inland Revenue and general aspects of tax administration in Sri Lanka
Accountancy	: i. One question paper on accounts under the double entry system (excluding accounts of Limited Liability Companies). ii. One question paper on preparation of accounts from incomplete records and other information.
Tax Computation	: One question paper in computation of tax liability (excluding accounts of Limited Liability Companies) through adjustments of accounts in accordance with tax law.
General Commercial Knowledge and Economic Affairs	: One question paper on general commercial knowledge, general fiscal and economic affairs and rights of tax payers with a particular reference to the taxes administrated by the Department of Inland Revenue.

Indirect Taxes - One question paper on the main features of indirect taxes in Sri Lanka.
General Paper - Banking, stock exchange, e-commerce transactions, international relations on tax matters, activities in Customs and the Inland Revenue, Code of Ethics.

- Failure in one question paper shall not have any effect on the result of any other question paper.
- Minimum of 40% marks shall be obtained in each paper to pass the 1st Efficiency Bar Examination.

Appendix 03

Syllabus of the 2nd Efficiency Bar Examination for officers appointed to Grade II of the Sri Lanka Inland Revenue Service:

2nd Efficiency Bar Examination will consist of the following subjects :

- (i) Establishments Regulations
- (ii) Financial Methods in the Public Sector

An officer is permitted to sit all the subjects either in one sitting or in several sittings separately. Duration for each paper is 3 hours.

Examination Procedure :

First paper - Establishments Regulations :

1. Following Chapters of the Establishments Code, Volume I
VII, IX, XI, XII, XIII, XIV, XV, XXIII, XXIV
2. Following Chapters of the Establishments Code, Volume II
XLVII, XLVIII
3. Procedural Rules of the Public Service Commission
From Chapters I to IV of the Volume I

Second Paper - Financial Methods in Public Sector

1. Financial Regulations –Volume I

Estimate of Revenue, accountability and authority, preparation of vouchers, certification, payment of vouchers, transfer payments and inter departmental transactions, custody of public money, imprest and bank accounts, general regulations, stamps, statutory funds. etc.

2. Government Procurement procedure:

Obtaining goods, services and work, composition, appointments, powers and functions of Tender Boards and Technical Evaluation Committees, tender evaluation procedure.

- Failure in one question paper shall not have any effect on the result of any other question paper.
- Minimum of 40% marks shall be obtained in each question paper to pass the 2nd Efficiency Bar Examination.

Appendix 04

3rd Efficiency Bar Examination for officers appointed to Grade I of the Sri Lanka Inland Revenue Service :

This is a certificate obtained at the end of a Training Course on Capacity Building conducted by the Commissioner General of Inland Revenue.

Appendix 05

Syllabus of the departmental examination for the officers appointed to Grade III of the Sri Lanka Inland Revenue Service :

Tax Law - (i) One question paper on Case Law relating to Income Tax and Value Added Tax.
(ii) One question paper in Statutory Law governing Income Tax, Stamp Duty and any other tax administered by the Department of Inland Revenue.

Accountancy	-	(i) One question paper on Book Keeping and Accountancy based on the double entry system. (ii) One question paper in preparation of accounts from incomplete records and other information.
Tax Computation	-	One paper on basic computation of the Tax Liability through adjustments of Audited Accounts in accordance with Tax Law.
Tax Policy and Administration	-	One question paper on Tax Policy and Tax Administration with special reference to Sri Lanka.
Computer Application	-	One question paper on the basic usage of computers with special reference to the Department of Inland Revenue.

- Failure in one question paper shall not have any effect on the result of the another question paper.
- Minimum of 40% marks should be obtained from each paper to pass the departmental examination.

Appendix 06

The syllabus of the examination for promotion to Grade II from Grade III of the Sri Lanka Inland Revenue Service under Exceptional Performance.

(a) **Written Examination:**

Tax Law - A multiple choice question paper on Income Tax and Indirect Taxes administered by the Department of Inland Revenue.

(b) Minimum of 60 marks out of 100 (total marks) shall be obtained to pass the examination.

(c) The promotion examination will be conducted once a year under the Exceptional Performance.

Appendix 07

The post graduate qualification to be completed by the officers in Grade II of the Sri Lanka Inland Revenue Service :

A Post Graduate Degree in one of the following subject areas should be obtained from a recognized University or from an institution recognized by the University Grants Commission to award Post-Graduate Degrees or from a Higher Educational Institution recognized by the Public Service Commission. The Post- Graduate Degree should include at least one year academic period.

- (a) Economics/ Econometrics/ Financial Economics/ Development Economics
- (b) Commerce/ Financial Management/ Business Management/ Public Management/ Public Administration / Public Policies/ Taxation/ Tax Administration/ International Trade
- (c) Mathematics/ Statistics/ Quantitative Techniques and Quantitative Analysis
- (d) Information Technology/Computer Science/Management Information Systems
- (e) Human Resources Management/ Marketing Management/ Communication/ Production Management/ Law
- (f) Any other subject area recognized by the Public Service Commission.

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