



STRATEGIC LEVEL ONLINE EXAMINATION CRITERIA FOR CORPORATE TAXATION (SL3) QUESTION PAPER 20TH DECEMBER 2020

Dear Students,

The Corporate Tax (SL3) question paper scheduled to be held on 20th December 2020 online will be held according to the following criteria.

- Year of assessment applicable for the SL3 Corporate Taxation paper for the above exam will be 2019.
- Students should assume that provisions of the Inland Revenue Act No. 24 of 2017 will prevail throughout the assessment without any subsequent amendments.
- The proposed amendments which are not legalized yet (such as web notices published by the Department of Revenue), will not be tested at this exam.
- The templates will be given for income tax and VAT calculations where necessary. The candidates should use the given template and upload it after completing the answer.

Director Examinations
CA Sri Lanka

The Institute of Chartered Accountants of Sri Lanka
30A, Malalasekera Mawatha, Colombo 07.

www.casrilanka.com