



STRATEGIC LEVEL EXAMINATION – FEBRUARY 2021 CORPORATE TAXATION (SL3) QUESTION PAPER

Dear Students,

The Corporate Tax (SL3) question paper for the Strategic Level examination to be held in February 2021 will be based on 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, will not be tested at this exam.

Director Examinations
CA Sri Lanka

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