

SRI LANKA

Stamp

Bulletin No. 111

Special Issue

Pk
~~8/21~~
82/1/11

DEPARTMENT OF INLAND

REVENUE - 50 YEARS



1982-02-09

Philatelic Bureau
Department of Posts
Ceylinco House
Colombo 1
SRI LANKA

STAMP BULLETIN No. 111

Ministry of Posts and
Telecommunications,
Lotus Road,
Colombo 1,
Sri Lanka.
9th February, 1982.

THE Ministry of Posts and Telecommunications will issue today a special stamp in the denomination of 50 cents to mark 50 years of the Department of Inland Revenue.

On 9th February, 1932, the State Council passed the Ordinance introducing income tax in Sri Lanka from 1st April, 1932. The minimum liable limit was Rs. 4,800 and the rates of tax progressed from 1% to 15%. The first person who took up duties in the Department of Income Tax, as it was then known, was Mr. T. D. Perera of the Ceylon Civil Service. The Department started with a staff of 101. Today, it has more than 1,000 officers. The number of persons charged with tax for the first year was 10,752 and the collection for the first full year was Rs. 7 million. Today, the number of tax payers is more than 100,000 and the total revenue of the Department is Rs. 5,000 million which accounts for more than 18% of the total revenue of the country. In October 1933, the administration of Estate Duty and of Stamp Duty was brought under the Department of Income Tax. The first regional office was opened in 1963 in Jaffna. There are now 12 regional offices. With the introduction in 1958 of an integrated system of taxation

following the Kaldor proposals, the Department was expanded and its name changed to the "Department of Inland Revenue".

This Department also administers the Turnover Tax which was first introduced in 1964 as Business Turnover Tax.

In 1974 the Sri Lanka Inland Revenue Service Minute came into force. The Head of this Service was designated the Commissioner General of Inland Revenue and 8 posts of Commissioners of Inland Revenue were created. It also introduced a new technical class known as Tax Officers.

Some noteworthy changes in the law are the introduction of the Pay-As-You-Earn system from 1st October, 1971, and in 1979, the exemption from tax of the remuneration of Public Officers, the introduction of the Current Year basis of assessment of all income, the non-aggregation for tax purposes of the income and wealth of spouses and a simplified scheme of allowances.

A completely new Inland Revenue Act was enacted in 1979, a new Estate Duty Act in 1980 and the Turnover Tax Act in 1981. A new Stamp Act will be enacted in 1982.

The stamp shows the artist's impression of the new 15-storeyed building at Sir Chittampalam A. Gardiner Mawatha, Colombo 2, in which all the metropolitan offices of the Department are accommodated.

Philatelic Details

<i>Date of Issue</i>	: 1982.02.09
<i>Value</i>	: 50 cents
<i>Colour</i>	: Multi Colour
<i>Designer</i>	: S. Mallikarachchi
<i>Printers</i>	: John Waddington of Kirkstall Ltd.—U.K.
<i>Format</i>	: Vertical
<i>Size</i>	: 30 × 41 mm.
<i>Printing Process</i>	: Offset
<i>Sheet Composition</i>	: 100 stamps per sheet
<i>Paper</i>	: 102 G. S. M. Stamp
<i>Gum</i>	: Matt
<i>Quantity Printed</i>	: 1,000,000 Stamps

Official First Day Covers

The Philatelic Bureau will provide a specially designed First Day Cover and a First Day of Issue Postmark.

Terms of Sale

Overseas orders for supply of the new stamps and First Day Covers should be addressed with full particulars to the Director, Philatelic Bureau, 4th Floor, Ceylinco House, Colombo 1, Sri Lanka, and should be accompanied by Mail Transfer.

International Money Order, British Postal Order or Bank Draft drawn on the Bank of Ceylon, Colombo, or any other Bank in Sri Lanka, payable to the Director, Philatelic Bureau. Uncertified Personal Cheques are not acceptable.

Telephones : 25588, 26163, 26177.

Special Notice

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Current stamps of the U. N. P. A. including issues of New York, Geneva and Vienna are available for sale.

Stamp Issues—1982

<i>Serial No.</i>	<i>Theme</i>	<i>Denomination</i>	<i>Date of Issue</i>
1.	F. R. Senanayake	.. 50 cents ..	82.01.01
2.	Philip Gunawardane	.. 50 cents ..	82.01.11
3.	50 Years—Department of Inland Revenue	50 cents ..	82.02.09
4.	Inauguration of National T.V.	Rs. 2.50 ..	82.02.15
5.	Sri Lanka First Test Cricket Match	Rs. 5.00 ..	82.02.17
6.	Opening of New Parliament Building	50 cents ..	82.02.19
7.	Food and Nutrition Policy Planning	50 cents ..	82.04.07

<i>Serial No.</i>	<i>Theme</i>	<i>Denomination</i>	<i>Date of Issue</i>
8.	Vesak—1982*	.. 35 cents 50 cents Rs. 2.50 Rs. 5.00	} 82.04.20
9.	World Hindu Conference ..	50 cents ..	
10.	Rev. Welivita Sri Saranankara Sangharaja	50 cents	
11.	Dr. C. W. W. Kannangara ..	50 cents	
12.	Sir Waithyalingam Duraiswamy	50 cents	} 82.05.22
13.	Sir John Kotalawala ..	50 cents	
14.	Dr. Gunapala Malalasekara	50 cents	
15.	World Buddhist Congress ..	— ..	
16.	125th Birth Anniversary of Lord Baden Powel	Rs. 5.00 ..	82.05.24
17.	World Environment Day ..	— ..	82.06.05
18.	Centenary of Colombo Y. M. C. A.	Rs. 2.50 ..	82.06.24
19.	25 Years—Sasana Sevaka Samithiya	50 cents ..	82.07.11
20.	World-wide Sight Conservation Project	— ..	82.10.00
21.	Sir Oliver Goonatillake ..	Rs. 4.50 ..	82.10.20

Dates and values are subject to alteration.

* Souvenir Sheet available.