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 உள்நாட்டு இறைவரி
 INLAND REVENUE

For Office Use
 DLN
 Date

RETURN OF INCOME

NON-RESIDENT INDIVIDUALS

YEAR OF ASSESSMENT 2014/2015

Income Tax File No.	
VAT File No.	

Notice under Section 106(7) of the Inland Revenue Act, No. 10 of 2006 and the Form specified under Section 213 of that Act.

- Declare income and other particulars for the year ended 31st March, 2015;
- Attach statement of accounts, tax computation and schedules, where necessary;
- Return the duly completed form to reach this office on or before 30th November, 2015.

Commissioner

Date of Issue

Please note that penalties are imposed on any person, making an incorrect Return or not-submitting a Return.

PART -1: DECLARATION OF PROFITS AND INCOME LIABLE TO TAX

Income from Employment (Schedule – 1)

Profits from Trade, Business Profession or Vocation (Schedule -2)

Net Annual Value and/or Rents (Schedule – 3)

Dividends (Schedule – 4)

Interest (Schedule – 5)

Annuities, Royalties etc (Schedule – 6)

Income from any other source (Schedule – 7)

TOTAL STATUTORY INCOME (Total of cages from A010 to A070)

PART -2: DEDUCTIONS FROM TOTAL STATUTORY INCOME

Deductible losses from Trade, Business, Profession or Vocation (Schedule – 8)

Interest, Annuities & Royalty, Ground Rent paid(if relevant) (Schedule – 9)

TOTAL DEDUCTIONS FROM TOTAL STATUTORY INCOME (A100+A120)

ASSESSABLE INCOME (A090-A130)

Tax Free Allowance *

Qualifying Payments (Schedule – 10)

Total Deduction From Assessable Income (A150+A160)

TAXABLE INCOME (A140 – A170)

PART -3: CALCULATION OF INCOME TAX PAYABLE

Tax on Once-and-for-all receipts from employment (Terminal benefits)

Tax on balance Taxable Income (note 5)

GROSS INCOME TAX PAYABLE (A200+A220)

Tax Credits (Schedule – 11)

TAX PAYABLE (If the amount in cage A230 is GREATER than amount in cage A240)

REFUND CLAIMED (If the amount in cage A230 is LESS than amount in cage A240)

* Non citizens are NOT entitled for the deduction of Tax Free Allowance of 500,000

(It is allowed only for citizens of Sri Lanka)

Please note that penalty will accrue for non-payment of taxes on or before due dates.

A010		
A020		
A030		
A040		
A050		
A060		
A070		
	A090	
A100		
A120		
	A130	
	A140	
A150		
A160		
	A170	
	A180	
A200		
A220		
	A230	
	A240	
	A300	
	A310	

PART-4: INCOME NOT INCLUDED IN STATUTORY INCOME AND INCOME EXEMPT FROM TAX
(The section 106(6) of the Inland Revenue Act No. 10 of 2006, requires that the Income Exempt from tax should be declared.)

INCOME NOT INCLUDED IN TOTAL STATUTORY INCOME

A). Interest, Discounts from Deposits, Treasury Bills ,etc (from which tax deducted as final tax)

<i>Bank/Financial Institution</i>	<i>Amount Invested (Rs.)</i>	<i>Net Income (Rs)</i>

B). Dividends from which tax at 10% has been deducted at source

<i>Name of the Company</i>	<i>Number of shares as at 31.03.2015</i>	<i>Net Dividend Income (Rs.)</i>

C). Rewards, Share of Fines, Lottery Winnings etc. from which 10% WHT has been deducted at source

<i>Paying Institution</i>	<i>Net Income (Rs.)</i>

D).Income from sale of Gems from which tax at 2.5% has been deducted by the National Gem & Jewellery Authority

<i>Details</i>	<i>Net Income (Rs.)</i>

PART -5: STATEMENT OF ASSETS & LIABILITIES

(Statement under Section 106(6) of the Inland Revenue Act, No. 10 of 2006)

ASSETS AS AT 31.03.2015

<i>Description of Asset</i>	<i>Date of acquisition</i>	<i>Cost/Value(if other than a purchase) Rs.</i>

LIABILITIES AS AT 31.03.2015

<i>Description</i>	<i>Nature of Security</i>	<i>Date of commencement the Liability</i>	<i>Amount Repaid During the Y/A</i>	<i>Amount of Liability as at 31/03/2015</i>

PART -6: DECLARATION

I declare to the best of my knowledge and belief that all particulars furnished in this Return and in the Schedules attached thereto are true, correct and complete. I am aware that making an incorrect or false statement or giving false information in relation to a Return is an offence.

Full Name of the Declarant

Official Address

Residential Address

National Identity Card Number / Passport No..... Telephone Number

Mobile

Date E mail.....

Signature of Declarant

