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இலங்கை உள்ளநாட்டு இறைவரி  
SRI LANKA INLAND REVENUE

For Office Use
DLN
Date

**SCHEDULES TO RETURN OF INCOME - RESIDENT INDIVIDUALS**

**YEAR OF ASSESSMENT 2015/2016**

**SCHEDULE – 1:**

**INCOME FROM EMPLOYMENT**

(Please see paragraph 01 of the Guide)

<b>Income Tax File No.</b>	
<b>NBT File No.</b>	
<b>VAT File No.</b>	

Name of Employer	101	
Designation	102	

Employment Income (Other than once-and-for-all receipts as per T-10/ T-10D Certificate)	103		(Rs.)
Once and for all receipts from employment - (as per T-10 certificate)	104		
Director Fee including non cash benefits (10% or 16% Tax deductible under section 117 and 117 A )(as per T-10 D Certificate)	105		
<b>Income from Employment 103+104+105= cage 106</b>	106		

**SCHEDULE – 2: PROFITS FROM TRADE, BUSINESS, PROFESSION OR VOCATION**

(Please see the paragraph 02 of the Guide, you are required to attach the documents specified therein)

Name of Trade or Business	Nature of Business	Partnership Income Tax File No. (if applicable)	Address of the Business	Income (Rs.)
Total Income (Enter this amount in cage 110 of the Return)				111

**SCHEDULE – 3: NET ANNUAL VALUE AND/OR RENT (Please see the paragraph 03 of the Guide)**

**3A. NET ANNUAL VALUE**

Situation of Property	Rating Assessment	Net Annual Value
Sub Total	121	
Less – Net Annual Value of One Residence	122	
Balance Net Annual Value (121-122)	123	

**3B. RENT**

Situation of Property	Rating Assessment	Gross Rent	Rates paid by the Owner	Allowance for Repairs	Net Income
Sub Total				124	
<b>Total Net Annual Value &amp; Total Rents(123+124)(Enter this amount in cage 120 of Return)</b>					125

**SCHEDULE – 4: DIVIDENDS (Please see the paragraph 04 of the Guide)**

	Name of the Company	Number of Shares as at 31/03/2016	Gross Dividend
1			
2			
3			
Total(Enter this amount in cage 130 of the Return)		131	

**SCHEDULE – 5: INTEREST (Please see the paragraph 05 of the Guide)**

Bank or Financial Institution /Payer	Value of Investment as at 31/03/2016	Account Number(if any)	Interest Income (Rs.)
Total(Enter this amount in cage 140 of the Return)		141	

**SCHEDULE – 6: ANNUITIES AND ROYALTIES ETC (Please see the paragraph 06 of the Guide)**

Description of Income	Particulars of Payer	Income (Rs.)
Total (Enter this amount in cage 150 of the Return)		151

**SCHEDULE – 7: INCOME FROM ANY OTHER SOURCE (Please see the paragraph 07 of the Guide)**

Source of Income	Name & Address of Payer	Income(Rs.)
Total (Enter this amount in cage 160 of the Return)		161

**SCHEDULE – 8: LOSSES FROM TRADE, BUSINESS (excluding the business of life insurance), PROFESSION OR VOCATION (Please see the paragraph 08 of the Guide)**

Name of Business	Address of the Business	Nature of Business	Amount of Deductible Loss
Loss incurred during the year		201	
Deductible Losses Brought Forward from the previous year(if any)		201 A	
Total		202	
35% of Total Statutory Income (35% cage 190 of the Return)		203	
Lesser amount of 202 or 203(Enter this amount in cage 200 of the Return)		204	
Balance Deductible Losses Carried forward to the next year (202-204)		205	

**SCHEDULE – 9: SCHEDULE – 9: ANNUITIES, GROUND RENT, ROYALTY, INTEREST PAID**

**9A. INTEREST**

Name and Address of the Recipient	Amount of Loan	Period for which payment is made	Purpose of the loan taken	Interest Payable	Interest Paid
Sub Total				P111	

**9B. ANNUITIES, GROUND RENT, ROYALTY\***

Name and Address of the Recipient	Period for which payment is made	Date of Payment	Amount Payable	Amount Paid
Sub Total			P112	
Total (P111+P112) (Enter this amount in cage 220 of the Return)			P113	

\* Any ground rent or royalty paid during the year of assessment which was payable prior to 01/04/2014.

**SCHEDULE- 10 : QUALIFYING PAYMENTS ( Please see the paragraph 10 of the Guide)**

<b>A Donations to Government etc</b>	Balance B/F from previous year ( if any)	302			
	Donations made during the year	304			
	Aggregate of cages 302 & 304			306	
	Amount C/F to next Y/A( if any)			306A	
<b>B Insurance Premiums paid on special insurance policy which covers incurable diseases</b>				307	
<b>C Investment made in a Project of Government's Development Plan</b>	Balance B/F from previous year (if any)	308			
	Investment made during the year	310			
	Aggregate of cages 308 & 310 or Rs 25000 whichever is lesser amount			312	
	Amount C/F to next Y/A(if any)			312A	
<b>D Donations made to Approved Charities</b>		314			
<b>E Insurance Premiums paid( life &amp; medical insurance policy)</b>	Aggregate of cages 314 & 316 or Rs.75000 whichever is lesser amount	316			
	Subject to 1/3 rd of the figure in case 250 of the Return			320	
<b>F Investment in Production of Films</b>	Balance B/F from previous year, of films produced on or after 01.04.2007 but before 31.03.2008	322			
	Amount in cage 322 or Rs 25 Mn whichever is the lesser amount			324	
	Amount C/F to next Y/A(if any)			324A	
<b>F1 Balance B/F from previous year of films produced on/after 1/4/2008</b>	<b>Expenditure incurred during the year</b>	326			
	Aggregate amount in cage 326 & 328 of Rs. 35Mn whichever is the lesser amount	328			
	Amount C/F to next Y/A(if any)			330	
				330A	
<b>G 50 % of investment in shares of Venture Capital companies enjoying Tax holidays</b>	Amount invested during the year	332			
	Amount in cage 332 subject to 1/3 rd of the figure in cage 250 of the Return			334	
<b>H</b>	Un-deducted balance of investment in the purchase of shares, prior to 01.04.2000 in a BOI company referred to in Section 31(2)(s) of the Inland Revenue Act No.28 of 1979 not exceeding 1/3 rd of the figure in cage 250 of the Return			336	
<b>I Expenditure on construction &amp; equipping of a cinema</b>	Balance B/F from previous year(if any)	338			
	Expenditure incurred during the year	340			
	Aggregate amount in cage 338 & 340 of Rs. 25Mn whichever is the lesser amount			342	
	Amount C/F to next Y/A(if any)			342A	

**J Expenditure on the upgrading of a cinema**

Balance B/F from previous year(if any)

344	
346	

Expenditure incurred during the year

Aggregate amount in cage 344 &amp; 346 or Rs. 10Mn which ever is the lesser amount

348	
348A	

Amount C/F to next Y/A(if any)

**K Expenditure on construction of houses for low income families**

Balance B/F from previous year(if any)

350	
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Amount C/F to next Y/A(if any)

354	
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**L Balance B/F of any expenditure incurred prior to 01.04.2011 in either construction or purchase of a house otherwise than out of a loan**

356	
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Rs 100,000 or 1/3 rd of the figure in cage 250 of the Return whichever is the lesser amount

Amount C/F to next Y/A

358	
358A	

**M Expenditure on any Community Development Project carried on in any economically marginalized village**

360	
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Amount in cage 360 or Rs. 1Mn whichever is the lesser amount

362	
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**N Investment made (not less than Rs.50 Mn) during the period on/after 01.04.2011 but before 01.04.2014 or 01.04.2015 as the case may be in the expansion of new undertaking which is qualified for exemption under Section 16 C or investment in high tech**

364	
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Amount in cage 364 or 25 % of the payment whichever is the lesser amount

Amount C/F to next Y/A

366	
366A	

**O Investment made (not less than sum referred to in Column ii of Section 16 D in undertaking engaged in manufacture of any product commenced on / after 01.04.2014**

368	
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Amount in cage 368 or 25 % of the payment whichever is the lesser amount

Amount C/F to next Y/A

369	
369A	

**P Allowance on Employment Income ( Other than referred to in section 4(1)(C) )**

Lower of Employment Income over Rs. 500,000/= or Rs.250,000/=

370	
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**Q Repayment of capital loan obtained to construct a house/ purchase of a partition of an apartment by a professional**

Rs.600,000/= or actual expenditure whichever is the lesser amount

390	
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**GRAND TOTAL**

(306+307+312+320+324+330+334+336++342+348+354+358+362+366+369+370+390) and enter this amount in cage 400 of this schedule &amp; 300 of the return)

400	
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**Note- Please do not take amounts in cages denoted with 'A' (eg-306A, 312A, 324 A & etc) in to Grand Total as it represent amounts C/F to next Y/A**

**SCHEDULE – 11: TAX CREDITS (Please see the paragraph 11 of the Guide)**

Description		Amount (Rs.)	
• Relief for Double Tax (If any)		542	
• Share of Partnership Tax paid at 8%		543	
• Credit for Economic Service Charges paid			
Balance brought forward from previous years	11/12		
	12/13		
	13/14		
	14/15		
Total ESC brought forward	546		
Payments:			
1 <sup>st</sup> Quarter	547		
2 <sup>nd</sup> Quarter	548		
3 <sup>rd</sup> Quarter	549		
4 <sup>th</sup> Quarter	550		
Total (546 to 550)	555		
Share of ESC paid by any Partnership	556		
Total (555+556)		558	
<b>If the amount in cage 558 is greater than the income tax payable</b>			
Balance ESC C/f (i.e. Amount in cage 558 – Income tax payable)		559	
ESC Deductible (whichever is the lesser amount in cage 558 or Income Tax Payable)			560
• PAYE deductions (Attach PAYE T-10 Certificate)			562
• 10 % or 16% tax deducted as the case may be from Director Fee and 10 % or 16% tax deducted by the second employer on remuneration (Attach PAYE T-10/D Certificate)			563
• Income Tax paid in installments (Attach copies of all Paying-in-slips)			
	<b>Date of Payment</b>	<b>Amount Paid</b>	
1 <sup>st</sup> Instalment	D1	570	
2 <sup>nd</sup> Instalment	D2	571	
3 <sup>rd</sup> Instalment	D3	572	
4 <sup>th</sup> Instalment	D4	573	
Final Payment		574	
Total Discount (if any)		575	
Total (570 to 575)			576
• Any other tax other than final WHT (please specify)			578
<b>GRAND TOTAL (542+543+560+562+563+576+578)</b>			580

Enter this amount in cage 540 of the Return

Date: ...../...../.....

.....  
Signature



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வரிகள் - வளமான எதிர்காலத்திற்காக  
**TAXES - FOR A BETTER FUTURE**