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இலங்கை உள்ளநாட்டு இறைவரி  
SRI LANKA INLAND REVENUE

|                |
|----------------|
| For Office Use |
| DLN            |
| Date           |

## SCHEDULES TO RETURN OF INCOME - CHARITABLE INSTITUTIONS

**YEAR OF ASSESSMENT 2016/2017**

|                            |  |
|----------------------------|--|
| <i>Income Tax File No.</i> |  |
|----------------------------|--|

**SCHEDULE - 1: PROFITS FROM TRADE OR BUSINESS**  
(Please Attach Statement of Accounts)

| <i>Name of Trade or Business</i>                                   | <i>Nature</i> | <i>Address</i> | <i>Income (Rs.)</i> |
|--|---------------|----------------|---------------------|
|  |               |                |                     |
|  |               |                |                     |
|  |               |                |                     |
|  |               |                |                     |
|  |               |                |                     |
|  |               |                |                     |
| <i>Total Income (Enter this amount in cage P010 of the Return)</i> |               |                | <b>P021</b>         |

**SCHEDULE - 2 NET ANNUAL VALUE AND/OR RENT**

**2A. NET ANNUAL VALUE**

| <i>Situation of Property</i> | <i>Rating Assessment</i> | <i>Net Annual Value</i> |
|------------------------------|--------------------------|-------------------------|
|                              |                          |                         |
|                              |                          |                         |
|                              |                          |                         |
| <i>Sub Total</i>             |                          | <b>P031</b>             |

**2B. RENT**

| <i>Situation of Property</i>  | <i>Rating Assessment</i> | <i>Gross Rent</i> | <i>Rates borne by the Owner</i> | <i>Allowance for Repairs</i> | <i>Net Income</i> |
|---|--------------------------|-------------------|---------------------------------|------------------------------|-------------------|
|   |                          |                   |                                 |                              |                   |
|   |                          |                   |                                 |                              |                   |
|   |                          |                   |                                 |                              |                   |
|   |                          |                   |                                 |                              |                   |
| <i>Sub Total</i>  |                          |                   |                                 | <b>P032</b>                  |                   |
| <i>Net Annual Value &amp; Total Rents (P031+P032)(Enter this amount in cage P020 of Return)</i> |                          |                   |                                 | <b>P035</b>                  |                   |

**SCHEDULE - 3: DIVIDENDS** (if tax at 10% has not been deducted at source)

| <i>Name of Company</i>                                     | <i>Number of shares as at 31/03/2017</i> | <i>Gross Dividend</i> |
|--|--|-----------------------|
| 1  |  |                       |
| 2  |  |                       |
| 3  |  |                       |
| 4  |  |                       |
| <i>Total(Enter this amount in cage P030 of the Return)</i> |  | <b>P041</b>           |

**SCHEDULE – 4: INTEREST** (If withholding tax has not been deducted at source)

| <i>Bank or Financial Institution</i>                       | <i>Amount of Investment as at 31/03/2017</i> | <i>Account Number</i> | <i>Interest Income (Rs.)</i> |
|--|--|-----------------------|------------------------------|
|  |  |                       |                              |
|  |  |                       |                              |
|  |  |                       |                              |
| <i>Total(Enter this amount in cage P040 of the Return)</i> |  |                       | <b>P051</b>                  |

**SCHEDULE – 5: ANNUITIES AND ROYALTIES etc.**

| <i>Description of Income</i>                                | <i>Particulars of Payer</i> | <i>Income (Rs.)</i> |
|---|-----------------------------|---------------------|
|   |                             |                     |
|   |                             |                     |
| <i>Total (Enter this amount in cage P050 of the Return)</i> |                             | <b>P061</b>         |

**SCHEDULE – 6: INCOME FROM ANY OTHER SOURCE**

| <i>Description of Income</i>                                | <i>Name &amp; Address of Payer</i> | <i>Income</i> |
|---|------------------------------------|---------------|
|   |                                    |               |
|   |                                    |               |
| <i>Total (Enter this amount in cage P060 of the Return)</i> |                                    | <b>P071</b>   |

**SCHEDULE – 7: EXEMPTIONS****7A. Net Annual Value**

| <i>Situation</i> | <i>Net Annual Value (Rs)</i> |
|------------------|------------------------------|
|                  |                              |
|                  |                              |
|                  |                              |
| <i>Sub Total</i> |                              |
|                  | <b>P081</b>                  |

**Note 1:-** Net Annual Value of a place of public worship and its premises administered by the Institution and any place or premises owned and occupied by the Institution solely for any of the purpose of the Institution.

**7B. Income from Property**

| <i>Situation</i>   | <i>Purpose for which grant was made</i> | <i>Profits and income</i> |
|--|---|---------------------------|
|  |   |                           |
|  |   |                           |
|  |   |                           |
| <i>Sub Total</i>   |   | <b>P082</b>               |
| <i>Total (P081+P082)/Enter this amount in cage P095 of the return)</i> |   | <b>P083</b>               |

**Note 2.** Income from property donated by a royal or other grant before 2<sup>nd</sup> March 1815, to any place of public worship administered by the Institution.

**SCHEDULE – 8: DEDUCTIBLE LOSSES FROM TRADE OR BUSINESS****(Please Attach Statement of Accounts)**

| <i>Name of Business</i>   | <i>Address of the Business</i> | <i>Nature of Business</i> | <i>Amount of Loss</i> |
|---|--------------------------------|---------------------------|-----------------------|
|   |                                |                           |                       |
|   |                                |                           |                       |
|   |                                |                           |                       |
|   |                                |                           |                       |
| <i>Deductible Losses Brought Forward from the previous year</i>                   |                                |                           | <b>P101</b>           |
| <i>Loss incurred during the year</i>  |                                |                           | <b>P101A</b>          |
| <b>Total</b>  |                                |                           | <b>P102</b>           |
| <i>35% of Total Statutory Income (35% cage P097 of the Return)</i>                |                                |                           | <b>P103</b>           |
| <i>Lower amount of P102 or P103(Enter this amount in cage P100 of the Return)</i> |                                |                           | <b>P104</b>           |
| <i>Balance Deductible Losses Carried forward to the next year (P102-P104)</i>     |                                |                           | <b>P105</b>           |

**Note 4**

A loss (not being a capital loss) incurred from any trade, business, profession or vocation will be allowed as a deduction if instead of a loss, if there had been a profit, it would have been assessable. However, the deduction of such losses is limited to a maximum of thirty five percent (35%) of the total statutory income for this year of assessment. Any loss that can not be so deducted can be carried forward to the next year of assessment and so on, and deducted on the same basis. In an instance where there are losses brought forward from previous year of assessment, the above limit will be applicable to the aggregate of the loss incurred in this year and the loss brought forward.

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

| <i>Name and Address of the Recipient</i> | <i>Amount of Loan</i> | <i>Period for which payment is made</i> | <i>Purpose of the loan taken</i> | <i>Interest Payable</i> | <i>Interest Paid</i> |
|--|-----------------------|---|----------------------------------|-------------------------|----------------------|
|  |                       |   |                                  |                         |                      |
|  |                       |   |                                  |                         |                      |
|  |                       |   |                                  |                         |                      |
|  |                       |   |                                  |                         |                      |
| <b>Sub Total</b>                         |                       |   |                                  | <b>P111</b>             |                      |

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

| <i>Name and Address of the Recipient</i>                                | <i>Period for which payment is made</i> | <i>Date of Payment</i> | <i>Amount Payable</i> | <i>Amount Paid</i> |
|---|---|------------------------|-----------------------|--------------------|
|   |   |                        |                       |                    |
|   |   |                        |                       |                    |
|   |   |                        |                       |                    |
|   |   |                        |                       |                    |
| <b>Sub Total</b>  |   |                        | <b>P112</b>           |                    |
| <b>Total (P111+P112) (Enter this amount in cage P110 of the Return)</b> |   |                        | <b>P113</b>           |                    |

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

**SCHEDULE – 10: QUALIFYING PAYMENTS**

| <i>Description</i>   | <i>Date</i> | <i>Amount Brought Forward</i> | <i>Amount deductible during the year (Rs)</i> | <i>Amount Carried Forward(Rs)</i> |
|--|-------------|-------------------------------|---|-----------------------------------|
|  |             |                               |   |                                   |
|  |             |                               |   |                                   |
|  |             |                               |   |                                   |
|  |             |                               |   |                                   |
| <b>Total (Enter total amount in cage P150 of the Return)</b> |             |                               |   |                                   |

**Note 5: Qualifying Payments**

**Deduction in respect of qualifying payments can be made on the following basis**

- (i) Donation to the Government, local authority, "Api Wenuwen Api" fund may be carried forward indefinitely until the full amount of the qualifying payment is deducted
- (ii) Expenditure on any project including in a development plan of the Government, subject to a limit of Rs. 25,000
- (iii) Donation made to an approved charity which provides institutionalized care for sick or needy subject to a limit of 1/3 of assessable income or Rs. 75,000 whichever is lower.
- (iv) Other qualifying payments relevant; subject to the allowable deductions as per section 34

**SCHEDULE – 11: TAX CREDITS**

| <i>Description</i>  | <i>Amount (Rs.)</i>    |                    |
|---|------------------------|--------------------|
| <i>Relief for Double Tax (If any)</i>   | <b>P542</b>            |                    |
| <b>CREDIT FOR ECONOMIC SERVICE CHARGE</b>   |                        |                    |
| <i>Balance brought forward from previous years</i>  | 11/12                  |                    |
|   | 12/13                  |                    |
|   | 13/14                  |                    |
|   | 14/15                  |                    |
| <i>Total ESC brought forward</i>  | <b>P546</b>            |                    |
| <i>Payments: 1<sup>st</sup> Quarter</i>   | <b>P547</b>            |                    |
| <i>2<sup>nd</sup> Quarter</i>   | <b>P548</b>            |                    |
| <i>3<sup>rd</sup> Quarter</i>   | <b>P549</b>            |                    |
| <i>4<sup>th</sup> Quarter</i>   | <b>P550</b>            |                    |
| <i>Total (P546 to P550)</i>   | <b>P558</b>            |                    |
| <b>If the amount in cage P558 is greater than the income tax payable</b>                  |                        |                    |
| <i>Balance ESC C/f (i.e. Amount in cage P558 – Income tax payable)</i>                    | <b>P559</b>            |                    |
| <b>ESC Deductible (amount in cage P558 or Income Tax payable whichever is the lesser)</b> | <b>P560</b>            |                    |
| <i>Income Tax paid in Installments (Attach copies of all Paying-in-slips)</i>             |                        |                    |
|   | <b>Date of Payment</b> | <b>Amount Paid</b> |
| <i>1<sup>st</sup> Installment</i>   | <b>D1</b>              | <b>P570</b>        |
| <i>2<sup>nd</sup> Installment</i>   | <b>D2</b>              | <b>P571</b>        |
| <i>3<sup>rd</sup> Installment</i>   | <b>D3</b>              | <b>P572</b>        |
| <i>4<sup>th</sup> Installment</i>   | <b>D4</b>              | <b>P573</b>        |
| <i>Final Payment</i>  |                        | <b>P574</b>        |
| <i>Total (P570 to P574)</i>   |                        | <b>P576</b>        |
| <i>Any Other, other than final WHT (Please specify)</i>                                   |                        | <b>P578</b>        |
| <b>Grand Total (P542+P560+ P576+P578)</b>   |                        | <b>P580</b>        |
| <b>Enter this amount in cage P240 of the Return</b>                                       |                        |                    |

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

.....  
Signature



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වැරිකள் - වளமான எதிர்காலத்திற்காக  
**TAXES - FOR A BETTER FUTURE**