



## SCHEDULES TO RETURN OF INCOME – PART A

RESIDENT COMPANIES, NON-RESIDENT COMPANIES, ENTITIES AND CORPORATIONS Etc.

YEAR OF ASSESSMENT : 2018/2019

|  |  |
|--|--|
| <b>Taxpayer Identification Number (TIN)</b>        |  |
| <b>Name of the Taxpayer as shown in the Return</b> |  |
|  |  |

Return of Income and relevant schedules are mandatory for the submission of duly completed return.

| Select the relevancy of the Schedule |   | Compulsory Relevant (✓)<br>Not Relevant (x) |
|--------------------------------------|---|---|
| SCHEDULE – 01                        | Exempt Amounts <i>(If value on Cage 10)</i>   |   |
| SCHEDULE – 02                        | Summary of Assessable Income  | Compulsory                                  |
| SCHEDULE – 02B                       | Loss Deduction Summary <i>(If there are any Losses)</i>   |   |
| SCHEDULE – 02C                       | Adjustment due to change of Accounting Period <i>(If value on Cage 45)</i>                                  |   |
| SCHEDULE – 03                        | Qualifying Payments <i>(If there are any Qualifying Payments)</i>   |   |
| SCHEDULE – 04                        | Tax on Taxable Income   | Compulsory                                  |
| SCHEDULE – 05                        | Tax on Remittance <i>(If value on Cage 110)</i>   |   |
| SCHEDULE – 06                        | Tax on Receipt of Final Withholding Payments <i>(If there are any receipt of Final Withholding payment)</i> |   |
| SCHEDULE – 07                        | Tax Credits   | Compulsory                                  |
| SCHEDULE – 07A                       | Economic Service Charge <i>(If there are any ESC credits)</i>   |   |
| SCHEDULE – 07B                       | Break up of Withholding Tax Credit Claimed <i>(If there are any WHT credits)</i>                            |   |
| SCHEDULE – 07C                       | Notional Tax Credit <i>(If there are any Notional Tax credits)</i>  |   |

Required Schedules for filling return to be downloaded from [www.ird.gov.lk](http://www.ird.gov.lk).  
(<http://www.ird.gov.lk/en/Downloads/SitePages/Forms>)



|                                      |  |
|--------------------------------------|--|
| Taxpayer Identification Number (TIN) |  |
| Year of Assessment                   |  |

**SCHEDULE – 01 EXEMPT AMOUNTS**

**Schedule 01A: Exempt Amounts under Third Schedule of the Inland Revenue Act, No. 24 of 2017**

| Items <sup>*1</sup>                  | Description | Exempt Gains & Profits |        |        |        |        |      |  |  |  |  |  |  |
|--------------------------------------|-------------|------------------------|--------|--------|--------|--------|------|--|--|--|--|--|--|
|                                      |             | 10.A.1                 | 10.A.2 | 10.A.3 | 10.A.4 | 10.A.5 | 10.A |  |  |  |  |  |  |
|                                      |             |                        |        |        |        |        |      |  |  |  |  |  |  |
|                                      |             |                        |        |        |        |        |      |  |  |  |  |  |  |
|                                      |             |                        |        |        |        |        |      |  |  |  |  |  |  |
|                                      |             |                        |        |        |        |        |      |  |  |  |  |  |  |
|                                      |             |                        |        |        |        |        |      |  |  |  |  |  |  |
|                                      |             |                        |        |        |        |        |      |  |  |  |  |  |  |
| <b>Total (Cage 10.A.1 to 10.A.5)</b> |             |                        |        |        |        |        |      |  |  |  |  |  |  |

\*1 In terms of section 9 which are specified in the THIRD SCHEDULE to the Inland Revenue Act, No. 24 of 2017

**Schedule 01B: Exemptions under the Provision of the Inland Revenue Act, No. 10 of 2006**

| Section <sup>*2</sup>                | Description | No of Years | End Date |   |   |   | Exempt Gains & Profits |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|--------------------------------------|-------------|-------------|----------|---|---|---|------------------------|---|--------|--------|--------|--------|--------|------|--|--|--|--|--|--|--|
|                                      |             |             | D        | D | M | M | Y                      | Y | 10.B.1 | 10.B.2 | 10.B.3 | 10.B.4 | 10.B.5 | 10.B |  |  |  |  |  |  |  |
|                                      |             |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|                                      |             |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|                                      |             |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|                                      |             |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|                                      |             |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
| <b>Total (Cage 10.B.1 to 10.B.5)</b> |             |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |

\*2 Sections of 16C, 16D, 16E, 17, 17A, 18, 20, 24A, of the Inland Revenue Act, No. 10 of 2006, which has provided in the Gazette Notification No. 2064/53 dated 1<sup>st</sup> of April, 2018.(Transitional Provisions)

**Schedule 01C: Exemptions under the Provisions of the BOI Act**

| Agreement No <sup>*3</sup>           | Date of Agreement | No of Years | End Date |   |   |   | Exempt Gains & Profits |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|--------------------------------------|-------------------|-------------|----------|---|---|---|------------------------|---|--------|--------|--------|--------|--------|------|--|--|--|--|--|--|--|
|                                      |                   |             | D        | D | M | M | Y                      | Y | 10.C.1 | 10.C.2 | 10.C.3 | 10.C.4 | 10.C.5 | 10.C |  |  |  |  |  |  |  |
|                                      |                   |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|                                      |                   |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|                                      |                   |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|                                      |                   |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
|                                      |                   |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |
| <b>Total (Cage 10.C.1 to 10.C.5)</b> |                   |             |          |   |   |   |                        |   |        |        |        |        |        |      |  |  |  |  |  |  |  |

\*3 Agreement with BOI under BOI Law

|   |   |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Total Exempt Gains &amp; Profits (10 A + 10B + 10 C)</b> | <b>[Enter this value to Cage10 of the Return of Income]</b> | 10.0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|





| SCHEDULE- 02: SUMMARY OF ASSESSABLE INCOME |        |          |  |  |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |  |  |              |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--------|----------|--|--|--|--|--|--|--|--|--|------------|--|--|--|--|--|--|--|--|--|--------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |        | Business |  |  |  |  |  |  |  |  |  | Investment |  |  |  |  |  |  |  |  |  | Other Income |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Gains & Profits *1                         | 20.A.3 |          |  |  |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |  |  |              |  |  |  |  |  |  |  |  |  |  |  |  |  | 40.A.3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Loss Deductible *2                   | 20.B   |          |  |  |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |  |  |              |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Assessable Income                          | 20.0   |          |  |  |  |  |  |  |  |  |  |            |  |  |  |  |  |  |  |  |  |              |  |  |  |  |  |  |  |  |  |  |  |  |  | 40.0   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| SCHEDULE- 02A (I) : BUSINESS INCOME                                      |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|----------------------|--|--|--|--|--|--|--|--|--|------------------|--|--|--|--|--|--|--|--|--|-------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Activity Code*3  |  | Nature of Business*4 |  |  |  |  |  |  |  |  |  | Turnover/Revenue |  |  |  |  |  |  |  |  |  | Gains & Profits*5 |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 20.1.1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 20.1.2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 20.1.3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 20.1.4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 20.1.5 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total Gains &amp; Profits from Business</b><br>[Enter to cage 20.A.3] |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 20.A.0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| SCHEDULE- 02A (II) : INVESTMENT INCOME                                     |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|----------------------|--|--|--|--|--|--|--|--|--|------------------|--|--|--|--|--|--|--|--|--|-------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Activity Code*3  |  | Nature of Business*4 |  |  |  |  |  |  |  |  |  | Turnover/Revenue |  |  |  |  |  |  |  |  |  | Gains & Profits*5 |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 30.1.1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 30.1.2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 30.1.3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 30.1.4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 30.1.5 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total Gains &amp; Profits from Investment</b><br>[Enter to cage 30.A.3] |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 30.A.0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| SCHEDULE- 02A (III) : OTHER INCOME   |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|----------------------|--|--|--|--|--|--|--|--|--|------------------|--|--|--|--|--|--|--|--|--|-------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Activity Code*3  |  | Nature of Business*4 |  |  |  |  |  |  |  |  |  | Turnover/Revenue |  |  |  |  |  |  |  |  |  | Gains & Profits*5 |  |  |  |  |  |  |  |  |  |  |  |  |  |        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 40.1.1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 40.1.2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 40.1.3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 40.1.4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 40.1.5 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total Gains &amp; Profits from Other Income</b><br>[Enter to cage 40.A.3] |  |                      |  |  |  |  |  |  |  |  |  |                  |  |  |  |  |  |  |  |  |  |                   |  |  |  |  |  |  |  |  |  |  |  |  |  | 40.A.0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

\*1 Include relevant amount from Schedule 02A (I) (cage No 20.A.0), Schedule 02A (II) (cage No 30.A.0), Schedule 02A (III) (cage No 40.A.0)

\*2 If there is any loss, Submission of Schedule 02B is mandatory by completing relevant cages, Include amount from Cage 20.B.0, 30.B.0 of Schedule 02B

\*3 select relevant activity codes from list provided on IRD web portal  
(<http://www.ird.gov.lk/en/publications/sitepages/Economic%20Activity%20Codes.aspx?menuid=1407>)

\*4 If there are Gains & Profits from foreign sources under section 74 of IR Act, should declared separately by using the relevant activity code.

\*5 Gains & Profits calculated before deducting Losses under section 19.









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| <b>Taxpayer Identification Number (TIN)</b> |  |
| <b>Year of Assessment</b>                   |  |

| SCHEDULE – 03: QUALIFYING PAYMENTS   |   |                  |         |  |  |  |  |  |  |  |
|--|---|------------------|---------|--|--|--|--|--|--|--|
| Summary of Deductible Qualifying Payments  |   |                  |         |  |  |  |  |  |  |  |
| Amount Deductible as per items A to H  | Made during the year                                      | <b>A (60.3)</b>  | 60.3.A  |  |  |  |  |  |  |  |
|  |   | <b>B (60.6)</b>  | 60.6.A  |  |  |  |  |  |  |  |
|  |   | <b>C (60.8)</b>  | 60.8.A  |  |  |  |  |  |  |  |
|  | Amount B/F from Y/A 2017/2018 (Regulation under Sec. 194) | <b>D (60.9)</b>  | 60.9.A  |  |  |  |  |  |  |  |
|  |   | <b>E (60.12)</b> | 60.12.A |  |  |  |  |  |  |  |
|  |   | <b>F (60.26)</b> | 60.26.A |  |  |  |  |  |  |  |
|  |   | <b>G (60.28)</b> | 60.28.A |  |  |  |  |  |  |  |
|  |   | <b>H (60.32)</b> | 60.32.A |  |  |  |  |  |  |  |
| <b>Total Deductible Q/P (A+B+C+D+E+F+G+H) [Enter to Cage 60 of the Return of Income]</b> |   |                  | 60.0    |  |  |  |  |  |  |  |

**Payment made during the Year of Assessment - 2018/19 (IR Act No. 24 of 2017 )**

| A | Limited to 1/5 <sup>th</sup> of Taxable Income or Rs. 500,000 whichever is lesser and balance if anv. cannot be C/F | 60.1 |  |  |  |  |  |  |  |  |
|---|---|------|--|--|--|--|--|--|--|--|
|   | Donation made during the year to the Approved Charity   | 60.1 |  |  |  |  |  |  |  |  |
|   | 1/5 <sup>th</sup> of Assessable Income or Rs. 500,000 whichever is lesser   | 60.2 |  |  |  |  |  |  |  |  |
|   | <b>Amount Deductible (lower of 60.1 or 60.2) [Enter to cage 60.3.A]</b>   | 60.3 |  |  |  |  |  |  |  |  |

| B | Donation to the Government or Specified Institutions and balance if any, cannot be C/F | 60.4 |  |  |  |  |  |  |  |  |
|---|--|------|--|--|--|--|--|--|--|--|
|   | Qualifying Payment made during the year  | 60.4 |  |  |  |  |  |  |  |  |
|   | 100% of Assessable Income  | 60.5 |  |  |  |  |  |  |  |  |
|   | <b>Amount Deductible (lower of 60.4 or 60.5) [Enter to cage 60.6.A]</b>                | 60.6 |  |  |  |  |  |  |  |  |

| C | Profit Remitted to the President Fund by a Public Corporation and balance if any, cannot be C/F | 60.7 |  |  |  |  |  |  |  |  |
|---|---|------|--|--|--|--|--|--|--|--|
|   | Qualifying Payment made during the year   | 60.7 |  |  |  |  |  |  |  |  |
|   | <b>Amount Deductible [Enter to cage 60.8.A]</b>   | 60.8 |  |  |  |  |  |  |  |  |

|   |  |
|---|--|
| <b>Taxpayer Identification Number (TIN)</b> |  |
| <b>Year of Assessment</b>                   |  |

**Amount B/F from Y/A 2017/2018 (Regulations under Sec. 194)**

| <b>D Deduction Restricted to 25% of Actual Investment</b> |                        |  |                               |
|---|------------------------|--|-------------------------------|
| Year of Assessment  | B/F from Last Year     | Investment Made During the Year Prior to 01 April 2015 | 25% of the Qualifying Payment |
| 2015/16*1   |                        |  |                               |
| <b>Amount Deductible</b>                                  | [Enter to cage 60.9.A] |  | 60.9                          |

\*1 This is only applicable to investment made prior April 01<sup>st</sup>, 2015 & subject to the conditions specified in the proviso to 34 (2)(s), under IR Act, No. 10 of 2006

| <b>E Limited to 1/5<sup>th</sup> of Assessable Income and balance if any, can be C/F *2</b> |                 |       |  |
|---|-----------------|-------|--|
| Qualifying Payment B/F from last year   | 60.10           |       |  |
| 1/5 <sup>th</sup> of Assessable Income  | 60.11           |       |  |
| <b>Amount Deductible</b> (lower of 60.10 or 60.11)[Enter to cage 60.12.A]                   | 60.12           |       |  |
| Amount C/F to next year   | (60.10 – 60.12) | 60.13 |  |

\*2 Expenditure incurred for Government Development Plan.

| <b>F Limited Deductions*3</b>   |                    |                   |                  |
|---|--------------------|-------------------|------------------|
| Restricted bracket  | B/F from last year | Amount Deductible | C/F to next year |
| 10 Million  | 60.14              | 60.15             | 60.16            |
| 25 Million  | 60.17              | 60.18             | 60.19            |
| 35 Million  | 60.20              | 60.21             | 60.22            |
| 100 Million   | 60.23              | 60.24             | 60.25            |
| <b>Amount Deductible</b> (60.15+60.18+60.21+60.24)[Enter to cage 60.26.A] |                    | 60.26             |                  |

\*3 10M – Cost for production or Cost of upgrading of Cinema, 25M – Cost of construction and Equipment of Cinema, 35M – Cost for production of Film & Promotional expenses, 100M – Cost of New undertaking in sec 20(2)(C), under IR Act, No. 10 of 2006

| <b>G Donation to the Government or Specified Institutions, 100% deductible and balance if any, can be C/F</b> |   |       |  |
|---|---|-------|--|
| Qualifying Payment B/F from last year   | 60.27                                   |       |  |
| <b>Amount Deductible</b>  | 60.28                                   |       |  |
| Amount C/F to next year   | (60.27 – 60.28) [Enter to cage 60.28.A] | 60.29 |  |

| <b>H Limited to 1/3<sup>rd</sup> of Assessable Income or Rs. 300,000,000 whichever is higher, balance if any, can be C/F *4</b> |   |       |  |
|---|---|-------|--|
| Qualifying Payment B/F from last year   | 60.30                                   |       |  |
| 1/3 <sup>rd</sup> of Assessable Income or Rs.300Mn whichever is higher  | 60.31                                   |       |  |
| <b>Amount Deductible</b> (lower of 60.30 or 60.31)  | 60.32                                   |       |  |
| Amount C/F to next year   | (60.30 – 60.32) [Enter to cage 60.32.A] | 60.33 |  |

\*4 Cost of acquisition or Merger of any Bank, Financial Institution, or any Leasing Company





| SCHEDULE – 04 : TAX ON TAXABLE INCOME                  |                         |                |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|--|-------------------------|----------------|--|--|--|--|--|--|--|--|--|------|-----|--|--|--|--|--|--|--|
| Code* <sup>6</sup>                                     | Reference* <sup>7</sup> | Taxable Income |  |  |  |  |  |  |  |  |  | Rate | Tax |  |  |  |  |  |  |  |
|  |                         | 80.1           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.2           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.3           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.4           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.5           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.6           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.7           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.8           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.9           |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
|  |                         | 80.10          |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
| Total Taxable Income at Special Rates* <sup>8</sup>    |                         | 80.0.1         |  |  |  |  |  |  |  |  |  |      |     |  |  |  |  |  |  |  |
| Gain on Realization of Investment Assets* <sup>9</sup> |                         | 90.0.1         |  |  |  |  |  |  |  |  |  | 10%  |     |  |  |  |  |  |  |  |
| Balance Taxable Income at Normal Rate* <sup>10</sup>   |                         | 100.0.1        |  |  |  |  |  |  |  |  |  | 28%  |     |  |  |  |  |  |  |  |

\*<sup>6</sup> Selects relevant code from list provided by IRD web portal  
[http://www.ird.gov.lk/en/Downloads/IT\\_Corporate\\_Doc/List\\_of\\_Codes\\_for\\_Special\\_Tax\\_Rates.pdf](http://www.ird.gov.lk/en/Downloads/IT_Corporate_Doc/List_of_Codes_for_Special_Tax_Rates.pdf)

\*<sup>7</sup> Relevant description of tax rate code

\*<sup>8</sup> Aggregate of Taxable Income at Special Rate (Cage 80.1 to 80.10)

\*<sup>9</sup> Gain on Realization of Investment Assets Calculated under chapter IV of the Act

\*<sup>10</sup> Balance calculate after deducting the value on cage 80.0.1 & 90.0.1





|   |  |
|---|--|
| <b>Taxpayer Identification Number (TIN)</b> |  |
| <b>Year of Assessment</b>                   |  |

| SCHEDULE – 06 RECEIPT OF FINAL WITHHOLDING PAYMENTS  |         |  |  |  |  |  |  |  |  |  |  |  |
|--|---------|--|--|--|--|--|--|--|--|--|--|--|
| <b>Total Receipt of Final Withholding Payments</b>   | 120.A.1 |  |  |  |  |  |  |  |  |  |  |  |
| Receipt of Final Withholding Payments, <b>TAX DEDUCTED</b> by Withholding Agent  | 120.A.2 |  |  |  |  |  |  |  |  |  |  |  |
| Receipt of Final Withholding Payments, <b>TAX NOT DEDUCTED</b> by Withholding Agent<br>(cage 120.A.1 – 120.A.2)                        | 120.A.3 |  |  |  |  |  |  |  |  |  |  |  |
| Tax on Receipt of Final Withholding Payments, on which WHT not deducted by Agent<br><i>[Enter to cage 120 of the Return of Income]</i> | 120.A   |  |  |  |  |  |  |  |  |  |  |  |

| Breakup for Receipt of Final Withholding Payments, <b>TAX DEDUCTED</b> by Withholding Agent*1 |                 |                 |   |   |   |   |   |   |   |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
|---|-----------------|-----------------|---|---|---|---|---|---|---|------------------------------|--|--|--|------|--------------------------|--|--|--|--------------------------|--|--|--|--|--|
|   | Type of Payment | Date of Receipt |   |   |   |   |   |   |   | Amount of Receipt<br>120.B.1 |  |  |  | Rate | Amount of WHT<br>120.B.2 |  |  |  | TIN of Withholding Agent |  |  |  |  |  |
|   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 1   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 2   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 3   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 4   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 5   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 6   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 7   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 8   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 9   |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
| 10  |                 | Y               | Y | Y | Y | M | M | D | D |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |
|   | <b>Total</b>    |                 |   |   |   |   |   |   |   |                              |  |  |  |      |                          |  |  |  |                          |  |  |  |  |  |

| Breakup for Receipt of Final Withholding Payments, <b>TAX NOT DEDUCTED</b> by Withholding Agent*1 |                 |                 |   |   |   |   |   |   |   |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
|---|-----------------|-----------------|---|---|---|---|---|---|---|------|--------------------------|--|--|--|-----------------|---|---|---|---|---|---|---|--|--|
|   | Type of Payment | Date of Receipt |   |   |   |   |   |   |   | Rate | Amount of WHT<br>120.B.4 |  |  |  | Date of Payment |   |   |   |   |   |   |   |  |  |
|   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  | Y               | Y | Y | Y | M | M | D | D |  |  |
| 1   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 2   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 3   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 4   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 5   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 6   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 7   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 8   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 9   |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
| 10  |                 | Y               | Y | Y | Y | M | M | D | D |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |
|   | <b>Total</b>    |                 |   |   |   |   |   |   |   |      |                          |  |  |  |                 |   |   |   |   |   |   |   |  |  |

\*1 In case if provided space is not enough, please fill and attach as a separate sheet.





| SCHEDULE – 07: TAX CREDIT <sup>*11</sup>   |              |  |  |  |  |  |  |  |  |  |  |  |
|--|--------------|--|--|--|--|--|--|--|--|--|--|--|
| <b>Non-Refundable Credits</b>  |              |  |  |  |  |  |  |  |  |  |  |  |
| Foreign Tax Credit   | 140.1        |  |  |  |  |  |  |  |  |  |  |  |
| Other Relief <sup>*12</sup>  | 140.2        |  |  |  |  |  |  |  |  |  |  |  |
| ESC deductible (Cage 140.3.6 of Schedule 07A)  | 140.3        |  |  |  |  |  |  |  |  |  |  |  |
| Notional Tax Credit deductible (Cage B of Schedule 07C)                              | 140.4        |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total Non-Refundable Credits (Cage 140.1 to 140.4)</b>                            | <b>140.A</b> |  |  |  |  |  |  |  |  |  |  |  |
| <b>Refundable Credits</b>  |              |  |  |  |  |  |  |  |  |  |  |  |
| Tax paid on Remittances  | 140.10       |  |  |  |  |  |  |  |  |  |  |  |
| Tax paid on Realization of Investment Assets   | 140.11       |  |  |  |  |  |  |  |  |  |  |  |
| Withholding Tax Credit claimed (Cage F.2 of Schedule 07 B)                           | 140.12       |  |  |  |  |  |  |  |  |  |  |  |
| Self-Assessed Tax payments <sup>*13</sup>  | 140.13       |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total Refundable Credits (Cage 140.10 to 140.13)</b>                              | <b>140.B</b> |  |  |  |  |  |  |  |  |  |  |  |
| <b>TOTAL TAX CREDITS (140.A + 140.B) [Enter to Cage 140 of the Return of Income]</b> | <b>140.0</b> |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total Income Tax Refund available from previous years <sup>*14</sup></b>          | <b>140.C</b> |  |  |  |  |  |  |  |  |  |  |  |

| SCHEDULE – 07A: ECONOMIC SERVICE CHARGE  |  |  |  |         |  |  |  |         |  |  |                |         |  |  |  |  |  |  |  |
|--|--|--|--|---------|--|--|--|---------|--|--|----------------|---------|--|--|--|--|--|--|--|
| Break up of balance brought forward from the previous years  |  |  |  |         |  |  |  |         |  |  |                |         |  |  |  |  |  |  |  |
| 2014/15  |  |  |  | 2015/16 |  |  |  | 2016/17 |  |  |                | 2017/18 |  |  |  |  |  |  |  |
|  |  |  |  |         |  |  |  |         |  |  |                |         |  |  |  |  |  |  |  |
| <b>Total Brought Forward ESC Balances</b>  |  |  |  |         |  |  |  |         |  |  | 140.3.1        |         |  |  |  |  |  |  |  |
| <b>Economic Service Charge for the Y/A 2018/2019</b>   |  |  |  |         |  |  |  |         |  |  |                |         |  |  |  |  |  |  |  |
| Credit from Custom payments <sup>*15</sup>   |  |  |  |         |  |  |  |         |  |  | 140.3.2        |         |  |  |  |  |  |  |  |
| Credit from Quarterly payments under ESC liability   |  |  |  |         |  |  |  |         |  |  | 140.3.3        |         |  |  |  |  |  |  |  |
| <b>Total ESC Credits Available (Cage 140.3.1 + 140.3.2 + 140.3.3)</b>  |  |  |  |         |  |  |  |         |  |  | <b>140.3.4</b> |         |  |  |  |  |  |  |  |
| Balance payable of Income Tax after deducting Foreign Tax Credit and Other Relief (cage 80+90+100 of the Return of Income) – (cage 140.1 +140.2) |  |  |  |         |  |  |  |         |  |  | 140.3.5        |         |  |  |  |  |  |  |  |
| ESC Deductible [Enter to Cage 140.3 of Schedule 07]  |  |  |  |         |  |  |  |         |  |  | 140.3.6        |         |  |  |  |  |  |  |  |
| Total excess balance Carried Forwarded (cage 140.3.4 -140.3.6 – any B/F balance from Y/A 2014/15 & 2016/17)                                      |  |  |  |         |  |  |  |         |  |  | 140.3.7        |         |  |  |  |  |  |  |  |
| <b>Break up of excess balance Carried Forward to the next Year of Assessments</b>  |  |  |  |         |  |  |  |         |  |  |                |         |  |  |  |  |  |  |  |
| 2015/16  |  |  |  | 2017/18 |  |  |  | 2018/19 |  |  |                |         |  |  |  |  |  |  |  |
|  |  |  |  |         |  |  |  |         |  |  |                |         |  |  |  |  |  |  |  |

| SCHEDULE – 07B: BREAK UP OF WITHHOLDING TAX CREDIT CLAIMED <sup>*16</sup> |                          |  |  |  |                         |  |  |  |                           |  |  |  |
|---|--------------------------|--|--|--|-------------------------|--|--|--|---------------------------|--|--|--|
| Rate  | Deducted during the year |  |  |  | Claimed during the year |  |  |  | Amount C/F <sup>*17</sup> |  |  |  |
| 2%  | A.1                      |  |  |  | A.2                     |  |  |  | A.3                       |  |  |  |
| 5%  | B.1                      |  |  |  | B.2                     |  |  |  | B.3                       |  |  |  |
| 8%  | C.1                      |  |  |  | C.2                     |  |  |  | C.3                       |  |  |  |
| 10%   | D.1                      |  |  |  | D.2                     |  |  |  | D.3                       |  |  |  |
| 14%   | E.1                      |  |  |  | E.2                     |  |  |  | E.3                       |  |  |  |
| <b>Total <sup>*18</sup></b>   | <b>F.1</b>               |  |  |  | <b>F.2</b>              |  |  |  | <b>F.3</b>                |  |  |  |

<sup>\*11</sup> Claim the credit on given serial order which has arranged for the benefit of the Taxpayer.  
<sup>\*12</sup> Please attach the relevant Details  
<sup>\*13</sup> Aggregate amount of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup> Installment and Final Payment, and tax on receipt of final withholding payments made by recipient.  
<sup>\*14</sup> Cumulative amount of Income Tax Refund from previous years (don't declare this under any other Relief)  
<sup>\*15</sup> Total amount paid at the custom  
<sup>\*16</sup> Upload the Verified Schedules on CSV format & it is compulsory if number of items more than 20, if not Schedule can be submitted manually.  
<sup>\*17</sup> Amount of Tax withhold in respect of income received in advanced.  
<sup>\*18</sup> Amount of Cage No. F.1 (Total of deducted during the Year) & F.2 (Total of claimed during the year) match with the relevant details on verified CSV Schedule.





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இலங்கை உள்ளநாட்டு இறைவரி  
Sri Lanka Inland Revenue

|                                      |  |
|--------------------------------------|--|
| Taxpayer Identification Number (TIN) |  |
| Year of Assessment                   |  |

| SCHEDULE – 07C: NOTIONAL TAX CREDIT   |   |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|--|--|--|--|--|--|--|--|--|--|--|--|
| B/F from Last year  | A |  |  |  |  |  |  |  |  |  |  |  |  |
| Notional Tax Credit available for the period 01.01.2018 to 31.03.2018   | B |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Amount Deductible</b> <sup>*1</sup> (Cage 80+90+100 of Return of Income) –<br>(140.1+140.2+140.3 of schedule 07) [Enter to Cage 140.4 Schedule 07] | C |  |  |  |  |  |  |  |  |  |  |  |  |
| C/F to Next Year (A+B-C)  | D |  |  |  |  |  |  |  |  |  |  |  |  |

<sup>\*1</sup> After deducting, amount deductible under Foreign Tax Relief (140.1), Other Relief (140.2) and ESC deductible (140.3).

