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இலங்கை உள்நாட்டு இறைவரி  
Sri Lanka Inland Revenue

Schedule 8D : Research and Development Expenses				
Nature of Business	Type of Research	Name of the Research Institution	Amount Incurred	Amount Deductible
<b>Total Amount Deductible</b>				

Schedule 8E: Agriculture Startup Expenses		
Type of Expenditure	Amount Incurred	Amount Deductible
<b>Total Amount Deductible</b>		

Schedule 8F: Capital Allowance on assets acquired on or after April 01, 2018				
Class of Assets	Description of Assets	Depreciation basis as at March 31, 2021	Acquisition Cost / Excess from Sec. 14*2	Capital Allowance claim during the Y/A
01				
02				
03				
04				
05				
06				
<b>Total Amount Deductible</b>				

Capital Allowance on assets acquired prior to April 01, 2018			
Cost	Amount claimed up to March 31, 2021	Claimed during the Period	Balance
<b>Total Capital Allowance Claimed for the Year of Assessment</b>			

Schedule 8G: Balancing Allowances						
Date of Purchase	Description of Assets	Cost of the Asset	Capital Allowance Claimed	Written Down Value of the Asset	Consideration Received	Balancing Allowance claimed
<b>Total Amount Deductible</b>						

Schedule 8H: Losses on Realization of Business Assets and Liabilities			
Description of Capital Assets/Liability	Cost of the Asset/Liability	Consideration Received	Loss Claimed
<b>Total Amount Deductible</b>			

Schedule 8I : Reconciliation of Total Deductions					
Expenses (Deduction)	Direct Operating Expenses	Administrative & Establishment	Selling & Distribution	Finance	Other
Amount as per Income Statement					
Specific Deduction					
Business					
Investment					
Main Deduction					
Business					
Investment					
Disallowed (Expenses)*3					

\*2 Amount of excess on repair & improvements which was disallowed on previous year of assessment under Section 14 of IR Act 24 of 2017

\*3 List of disallowable expenses (nature of expenditure and amount) must be attached/uploaded with Return.



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Sri Lanka Inland Revenue

Schedule 8J: Finance Cost (Other than Financial Institutions)													
Manufacturer							Non-Manufacture						
Stated Capital													
Reserves													
<b>Business</b>							<b>Investment</b>						
Total amount of Financial Instrument													
<b>Finance Cost</b>													
B/F balance													
During the period <sup>*4</sup>													
Total Finance cost													
Allowable Finance Cost = During the period													
Balance C/F = B/F balance													

\*4 Finance cost incurred during the period is deductible and B/F balance (if any) should be C/F

SCHEDULE 09: Schedule 9A: Financial Information													
Gross Profit													
Net Profit / Comprehensive Income													
Other Comprehensive Income													
Tax Provision for the Year													
Total Credit Sales													
Total Credit Purchase													
Gross Remuneration during the year													
Terminal Benefits during the year													
Opening Balance							Closing Balance						
As at ...../...../.....							As at ...../...../.....						
Trade Receivables													
Dues from Related Parties													
Trade Payable													
Dues to Related Parties													
Provision for Bad & Doubtful Debts													

Schedule 09B : Transfer Pricing Details													
Transactions with Associated Enterprises							YES			NO			
Aggregate Value of Transactions							International (Section 76)						
							Local (Section 77)						
Aggregate Value of Loans with Associated Enterprises as Declared in Financial Statements													
Aggregate Value of Fund Transfers with Associated Enterprises as Declared in Financial Statements													

Name of the Auditor													
TIN													
Auditor's Opinion		Unmodified			Emphasis of matter			Other matter			Clear		
		Modified			Disclaimer			Qualified			Adverse		

Please indicate, if there is any special remark on Return of Income													



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