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இலங்கை உள்நாட்டு இறைவரி
Sri Lanka Inland Revenue

Form No. - Asmt_IIT_001_E

Resident				
Non-Resident				
Senior Citizen	Yes		No	

RETURN OF INCOME - INDIVIDUAL

YEAR OF ASSESSMENT: 2022/2023

Taxpayer Identification Number (TIN)	
	Address
Date of Issue:	Due Date:
Taxpayers are advised to refer the Guide before filling the Return and its Schedules. Visit IRD web portal www.ird.gov.lk to download Schedules and Guide.	

SECTION - 01: STATEMENT OF TAX CALCULATION

PART A - INCOME LIABLE TO TAX

			Rs.										Cents	
Employment Income	(Schedule 1)	10												
Business Income	(Schedule 2)	20												
Investment Income	(Schedule 3)	30												
Other Income	(Schedule 4)	40												
ASSESSABLE INCOME (10+20+30+40)		50												

PART B - DEDUCTIONS FROM ASSESSABLE INCOME

Reliefs														
Relief for Rent Income	(Schedule 3)	60												
Relief for Expenditure	(Schedule 5)	70												
Personal Relief		80												
Total Reliefs (60+70+80)		90												
Qualifying Payments	(Schedule 5)	100												
Total Deductions from Assessable Income (90+100)		110												
TAXABLE INCOME (50-110)		120												

PART C - CALCULATION OF TAX PAYABLE

Tax on Terminal Benefits	(Schedule 8)	130												
Tax on Gain on Realization of Investment Assets	(Schedule 8)	140												
Tax on Balance Taxable Income	(Schedule 8)	150												
Tax on Final Withholding Payments (WHT not deducted)	(Schedule 8)	160												
Total Tax Payable (130+140+150+160)		170												
Less: Tax Credits	(Schedule 9)	180												
Balance Tax Payable (If 170 > 180, Then 170 - 180)		190												
Refund Claimed (If 170 < 180, Then 180 - 170)		200												

PART D - EXEMPT INCOME

Total Exempt Income (115+216+317)	210													
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Mark your Mandatory Schedules which are filled and attached to this form by marking “✓” in the relevant cage in the below table.

[illegible]

Whether the return or part of the return is prepared by an Approved Accountant or any other person for a payment? YES ☐ NO ☐

(If "Yes", fill PART- A and attach the certificate/s issued by such person.)

[illegible]

*If more than one person involved, use a separate sheet to fill the above details and attach to the return.

I declare to the best of my knowledge and belief that all particulars furnished in the Return of Income are true, correct and complete. I am aware that making an incorrect, false, or misleading statement is an offence.

[illegible]

OFFICIAL FRANK

- ***Return of Income specified under Section 126 of the Inland Revenue Act, No. 24 of 2017, by the Commissioner General of Inland Revenue.***
- ***Declare income and other particulars for the year of assessment ended 31st March, 2023.***
- ***Attach Tax Computation, Accounts if relevant & Any other documents required to be submitted.***
- ***Duly completed Return of Income and attached documents should be submitted to the Inland Revenue Department on or before 30th November, 2023.***
- ***Penalties are imposed on any person who has not submitted a Return or submitted an incorrect Return.***
- ***Penalties and interest shall be imposed for non-payment of taxes on due dates.***
- ***If marked “YES” for above in Section 02, attach a separate Certificate/s issued by the approved accountant or any other person specifying the extent to which he was involved, the documents examined by him and the information relied upon by him. Such certificate shall deemed to be part and parcel of the Return of Income.***



தெ - உவ னுட ஈனாடுகை
வரிகள் - வளமான எதிர்காலத்திற்காக
TAXES - FOR A BETTER FUTURE