



SCHEDULES TO RETURN OF INCOME - INDIVIDUAL

YEAR OF ASSESSMENT: 2018/2019

Taxpayer Identification Number (TIN)	
	Address

SCHEDULE NO	NAME OF THE SCHEDULE	SCHEDULE STATUS	TICK THE RELEVANT SCHEDULES
SCHEDULE 01	EMPLOYMENT INCOME	Optional	
SCHEDULE 02	BUSINESS INCOME	Optional	
SCHEDULE 03	INVESTMENT INCOME	Optional	
SCHEDULE 04	OTHER INCOME	Optional	
SCHEDULE 05	QUALIFYING PAYMENTS	Optional	
SCHEDULE 06	WHT ON FINAL WITHHOLDING PAYMENTS	Optional	
SCHEDULE 07	WITHHOLDING TAX (OTHER THAN WHT ON FINAL WITHHOLDING PAYMENTS AND WHT ON EMPLOYMENT)	Optional	
SCHEDULE 08	TAX CALCULATION	Compulsory	√
SCHEDULE 09	TAX CREDITS	Compulsory	√
STATEMENT OF ASSETS AND LIABILITIES		Compulsory	√



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 Sri Lanka Inland Revenue

SCHEDULE 01- EMPLOYMENT INCOME – INDIVIDUAL

YEAR OF ASSESSMENT: 2018/2019

Taxpayer Identification Number (TIN)

Please refer the guide before filling the schedule below

Details of Employment Income												
Type	Employer/Company Name	TIN of the Employer	Remuneration								Rs.	Cents
101	102	103	104									
PART I	A .1											
	B .2											
	.3											
	.4											
	Total Income from Remuneration		105									
Type	Employer/Company Name	TIN of the Employer	Terminal Benefit								Rs.	Cents
106	107	108	109									
PART I	A .1											
	B .2											
	.3											
Total Terminal Benefits		110										
Total Employment Income (105+110)		111										
Enter amount in Cage 111 in to Cage 10 of the Return A for primary employment & B for secondary employment												

PART II		Relief For Employment Income	Rs.								Cents	
		Relief entitled to Employment Income (700,000 or amount in cage 111 whichever is lower)	112									
Enter amount in cage 112 in to cage 60 of the Return												

PART III											
Exempt amounts for Employment Income											
Type of Exempt Income	TIN or Name of the Employer	Amount								Rs.	Cents
113	114	115									
.1											
.2											
.3											
Total Exempt Income (Total of cage 115)		116									
Enter total amount of cages 116+217+318 in to cage 230 of the Return											



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SCHEDULE 04 – OTHER INCOME – INDIVIDUAL

YEAR OF ASSESSMENT: 2018/2019

Taxpayer Identification Number (TIN)	
Please refer the guide before filling the schedule below	

Type of Income		Income (Rs.)										Cents		
401		402												
.1														
.2														
.3														
.4														
Total of Other Income		403												
<i>Enter amount in cage 403 in to cage 40 of the Return</i>														



SCHEDULES 05 - QUALIFYING PAYMENTS –INDIVIDUAL

YEAR OF ASSESSMENT : 2018/2019

Taxpayer Identification Number (TIN)	
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Please refer the guide before filling the schedules below

SCHEDULE 05 A - Qualifying Payments as per Inland Revenue Act, No. 24 of 2017												
Donation Made			Amount Paid (Rs.)			Cents	Deductible Amount (Rs.)			Cents		
501			502				503					
1	To Approved Charity											
Deductible amount limited to 1/3 rd of the Taxable Income or Rs. 75,000 or amount donated whichever is lower												
2	To the Government -											
3	To other Specified Institutions -											
Total Qualifying Payments (503.1 + 503.2 + 503.3)						504						

SCHEDULE 05 B - Brought forward Qualifying Payments as per Inland Revenue Act, No. 10 of 2006												
Description		B/F Amount (Rs.)			Deductible Amount (Rs.)			C/F Amount (Rs.)				
505		506			507			508				
A	Donation to the Government											
B	Investment made in a Project of Government's Development Plan											
C	Investment in Production of Films											
D	Expenditure on films produced on or after 01.04.2008											
E	Un-deducted balance of investment in the purchase of shares											
F	Expenditure on Construction & Equipping of a Cinema											
G	Expenditure on upgrading of a Cinema											
H	Expenditure on Construction of houses for low income families											
I	Construction or Purchase of a house otherwise than out of a loan											
J	Investment made under section 16 C or investment in high tech											
K	Investment made under section 16D											
L	Repayment of Capital of Loan											
Total deductible qualifying payments B/F from previous Y/A (Total of 507)						509						
Total deductible qualifying payments (Cage 504+509)						510						
<i>Enter amount in cage 510 in to cage 120 of Return</i>												

SCHEDULE 06 - WHT ON FINAL WITHHOLDING PAYMENTS INDIVIDUAL

YEAR OF ASSESSMENT: 2018/2019

Taxpayer Identification Number (TIN)

Please refer the guide before filling the schedules below

Schedule 06 A – Final Withholding Payments – WHT deducted by the Withholding Agent													
Type	WH agent's TIN	Certificate No.	Amount Received (Rs.)				Cent	WHT paid by Withholding Agent (Rs.)				Cent	Date of Payment
601	602	603	604					605					606
.1													
.2													
.3													
.4													
Total Final WHT deducted (Total of cage 605)						607							
Schedule 06 B – Final Withholding Payments - failed to deduct WHT by the Withholding Agent													
Source	Type	Date of Received	Amount Received (Rs.)				Cent	WHT Payable by Withholdee (Rs.)				Cent	Date of Payment
608	609	610	611					612					613
.1													
.2													
.3													
Total Final WHT failed to deduct (Total of cage 612)						614							
Schedule 06 C – Final Withholding Payments - not subject to WHT													
Source	Type	Date of Received	Amount Received (Rs.)				Cent	WHT Payable by Withholdee (Rs.)				Cent	Date of Payment
615	616	617	618					619					620
.1													
.2													
.3													
Total Final Withholding Payments – not subject to WHT (Total of Cage 619)						621							

Enter total amounts in cage 614 and cage 621 in to cage 811 of Schedule 8 (Tax Calculation)



SCHEDULE 07 - WITHHOLDING TAX - INDIVIDUAL
 (OTHER THAN WHT ON FINAL WITHHOLDING PAYMENTS AND WHT ON EMPLOYMENT)
 YEAR OF ASSESSMENT:2018/2019

Taxpayer Identification Number (TIN)	
Please refer the guide before filling the schedules below	

Schedule 07 A - Withholding Tax deducted by the Withholding Agent													
Source/ Type	Withholding Agent's TIN	WHT certificate No.	Amount Received (Rs.)				Cents	Date of Payment	WHT Deducted by the Withholding Agent (Rs.)				Cents
701	702	703	704					705	706				
1													
2													
3													
4													
5													
Total WHT Deducted (Total of Cage 706)								707					
WHT B/F on Advance Receipt								708					
Total WHT (707+708)								709					
WHT Claimed for the Y/A 2018/2019								710					
<i>Enter amount in cage 710 in to cage 908 of Schedule 09</i>													
WHT C/F on Advance Receipt (709-710)								711					

SCHEDULE 07 B - Withholding tax - failed to deduct by the Withholding Agent													
Source/ Type	Withholding Agent's TIN	WHT certificate No.	Amount Received (Rs.)				Cents	Date of Payment	WHT paid by the Withholdee (Rs.)				Cents
712	713	714	715					716	717				
1													
2													
3													
4													
5													
Total WHT Paid (Total of Cage 717)								718					
WHT B/F on Advance Receipt								719					
Total WHT(718+719)								720					
WHT Claimed for the Y/A 2018/2019								721					
<i>Enter amount in cage 721 in to cage 935 of Schedule 09B</i>													
WHT C/F on Advance Receipt (720-721)								722					

SCHEDULE 07 C - Other WHT from Partnership													
Total WHT allocated from the Partnership								723					
WHT B/F on Advance Receipt								724					
Total WHT (723+724)								725					
WHT Claimed for the Y/A 2018/2019								726					
<i>Enter amount in cage 726 in to cage 907 of Schedule 09</i>													
WHT C/F on Advance Receipt (725-726)								727					



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SCHEDULE 08 – TAX CALCULATION – INDIVIDUAL

YEAR OF ASSESSMENT : 2018/2019

Taxpayer Identification Number (TIN)	
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		(Rs.)										Cents				
A.	Enter Taxable Income from Cage 140 of the Return	801														

			.1					Cen ts	.2		.3					
			Income (Rs.)						Tax Rate	Tax (Rs.)					Cents	
B.	Total Terminal Benefits from Cage 110 of Schedule 1	802														
	Terminal Benefits under special rate (year served)	803.							0%							
	more than 20 years <input type="checkbox"/>	803.							5%							
	less than 20 years <input type="checkbox"/>	803.							10%							
	Terminal Benefits under normal rate	804							Refer the Guide							
Total tax on Terminal Benefits (803 a.3+803 b.3+803 c.3+804.3)		805														
<i>Enter amount in Cage 805 in to Cage 150 of the Return</i>																
C.	Tax on Gain on Realization of Investment Assets (from Schedule 3)	806							10%							
D.	Tax on Gain on Realization of Investment Assets from Partnership (from Schedule 3)	807							10%							
<i>Enter total of the amount in Cage 806 and 807 in to Cage 160 of the Return</i>																
E.	Tax on Taxable Income from Betting & Gaming, Liquor, Tobacco Business	808							40%							
	Tax on Taxable Income to be taxed at progressive Income Tax Rates	809							Refer the Guide							
	Tax on balance Taxable Income (Total of 808.3+809.3)	810														
<i>Enter amount in Cage 810 in to Cage 170 of the Return</i>																
F.	Tax on final withholding payments – (WHT not deducted) (cages 614+621 of Schedule 06)	811														
<i>Enter amount in Cage 811 in to Cage 180 of the Return</i>																



SCHEDULE 09 - TAX CREDITS – INDIVIDUAL

YEAR OF ASSESSMENT: 2018/2019

Taxpayer Identification Number (TIN)	
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Please refer the guide before filling the schedules below

		(Rs.)										Cents		
Foreign Tax Credit	901													
ESC deductible (Cage 927 of Schedule 09A)	902													
WHT paid on Employment Income (Attach PAYE T 10 certificate)	903													
WHT paid as the case may be from Director fee or by the second employer on remuneration (Attach PAYE T10/D certificate) (Please enter amount of each T10 / D separately)	904 A													
	904 B													
	904 C													
Tax paid for Terminal Benefits (Attach PAYE T-13 Certificate)	905													
8% WHT paid on share of Partnership Income	906													
Other WHT from the Partnership (Cage 726 of Schedule 07 C)	907													
Withholding Tax Credit –WHT deducted by withholding agent (Cage 710 of Schedule 07 A)	908													
Tax paid on Gain on Realization of Investment Assets (CGT)	909													
Tax paid on Gain on Realization of Investment Assets from the Partnership	910													
Installment payments and WHT paid by Withholdee (Cage 936 of the Schedule 9B)	911													
TOTAL TAX CREDITS (Total of cage 901 to 911)	912													
<i>Enter amount in cage 912 in to cage 200 of the Return</i>														

SCHEDULE 09 A – ECONOMIC SERVICE CHARGE													
Un-deducted Balances – Balance of Economic Service Charge brought forward as a Sole Proprietor from the previous years													
2014/2015			2015/2016			2016/2017			2017/2018				
913			914			915			916				
Un-deducted Balance – Balance of Economic Service Charge brought forward as a Partner of the Partnership from the previous years													
2014/2015			2015/2016			2016/2017			2017/2018				
917			918			919			920				
										(Rs.)		Cents	
Total Un-deducted Balance (913+914+915+916+917+918+919+920)										921			
Economic Service Charge paid for the Y/A 2018/2019													
ESC Credit from Custom payments										922			
Quarterly payments made under ESC liability of the Sole Proprietor										923			
Partners Share of ESC paid by the Partnership										924			
Total ESC (921+922+923+924)										925			
Total tax payable after deducting foreign tax credit (190 of the Return – 901 of Schedule 09)										926			
ESC Deductible (Amount in cage 925 or amount in cage 926 whichever is lower) Enter Amount in to cage 902 of Schedule 09										927			
Total excess ESC carried forwarded (925 - 927)										928			

SCHEDULE 09 B - Installment payments and WHT paid by Withholdee (Attach copies of all Paying-in slips)					
	Payment Date		Amount Paid (Rs.)		Cents
1 st Installment		929			
2 nd Installment		930			
3 rd Installment		931			
4 th Installment		932			
Final Payment		933			
Total self-assessment payment (929+930+931+932+933)		934			
WHT paid by Withholdee (Enter amount in Cage 721 of Schedule 07B)		935			
Total Installment payments and WHT payments		936			
<i>Enter amount in cage 936 in to cage 911 of Schedule 09.</i>					