



For Office Use

RIN	
Date	

INTERIM ESTIMATE OF VALUE ADDED TAX ON SUPPLY OF FINANCIAL SERVICES

Interim Period Second Six Months of - 2019/2020

PERIOD CODE : From : To :

Taxpayer Identification Number (TIN)	
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	Address
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Date of Issue:	Due Date:
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Please indicate the Values only in LKR

SECTION - 01: CALCULATION OF TAX (UNDER SECTION 25C(4) - ATTRIBUTABLE METHOD)

Description	Code	Amount									
Operating Profit/ Loss (Before the Income Tax)	10										
Operating Profit/ Loss on the Supply of Financial Services out of Sri Lanka	15										
Value Added Tax (VAT) on supply of Financial Services charged to the Income Statement	20										
Nation Building Tax(NBT) on supply of Financial Services charged to the Income Statement	30										
Emoluments (Line 40A of Schedule - 01)	40										
Book Depreciation	50										
Economic Depreciation (Line 60A of Schedule - 02)	60										
Total Value Addition prior to Tax [(Cages 10+20+30+40+50) - (Cages 15+ 60)]	70										
Value Addition Prior to Tax attributed to the supply of Financial Services (Cage 70 x [Cage 84A ÷ cages(81A -83A),of Schedule 03])	80										
Value Added Tax payable as per chapter III A of VAT Act (Refer the Instruction 01)	90										
Nation Building Tax payable as per paragraph (iii) of sub section (2) of section 3 of the NBT Act (Refer the Instruction 02)	100										
Value Addition Attributed to the Supply of Financial Services Cage [80- (90+100)]	110										
Tax on Supply of Financial Services (Cage 110 x 15%)	120										
Tax Paid for the Current Interim Period	130										
Balance Tax Payable/ (Excess Payment) (Cage 120 -130)	140										



