

For Office Use

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இலங்கை உள்ளநாட்டு இறைவரி
Sri Lanka Inland Revenue

RETURN OF VALUE ADDED TAX ON SUPPLY OF FINANCIAL SERVICES

Taxable Period - 2021/2022

PERIOD CODE :

From :

To :

Taxpayer Identification Number (TIN)	
	Address
Date of Issue:	Due Date:

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

Please indicate the Values only in LKR

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	
Total Tax Paid for the Current Taxable Period (Including Final payment)	130	
Balance Tax Payable/ (Excess Payment) (Cage 120 -130)	140	



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வரிகள் - வளமான எதிர்காலத்திற்காக
TAXES - FOR A BETTER FUTURE

SECTION – 02: THE SUPPLIES OF GOODS & SERVICES OTHER THAN THE SUPPLIES OF FINANCIAL SERVICES

Taxable Supplies for the Value Added Tax Payable as per the Section 2 of the Act	8%	150																		
	0%	160																		
Exempt supplies other than the supplies liable for Value Added Tax on Financial Services		170																		
Interest Income from Leasing (In respect of agreements entered before 25/10/2014)		180																		
Capital portion of the Leasing Installments (In respect of agreements entered before 25/10/2014)		190																		

SECTION – 03: SUBMISSION OF INTERIM ESTIMATES

Date of Submission of Interim Estimate 01 for the First Six Months of the Taxable Period	D	D	/	M	M	/	Y	Y	Y	Y
Date of Submission of Interim Estimate 02 for the Second Six Months of the Taxable Period	D	D	/	M	M	/	Y	Y	Y	Y

SECTION – 04: DECLARATION

Name of the Secretary / Principle Officer of the Business																				

I declare to the best of my knowledge and belief that all particulars furnished in this annual return and in the attached schedules are true, correct and complete. I am aware that making an incorrect or false statement or giving false information in relation to a return is an offence.

Full Name of the Declarant																				
Designation																				

(Managing Director/Director/Secretary/Principal Officer)

Telephone Number :																				
Mobile :																				

E-Mail																				
Signature of Declarant																				
Date:	D	D	/	M	M	/	Y	Y	Y	Y	OFFICIAL FRANK									

Instructions

1. Calculate Value Added Tax payable as per chapter III A of VAT Act (Cage 90) by applying the 15/115 on the respective value referred to cage 80 for the period up to 31.12.2021 and by applying 18/118 on the respective value referred in cage 80 for the period from 01.01.2022 to 31.03.2022.
2. Enter "0" in cage 100, as NBT has been abolished with effect from December 01, 2019.
3. Calculate Value Added Tax on financial services by applying the 15% on the respective value referred to cage 110 for the period up to 31.12.2021 and by applying 18% on the respective value referred in cage 110 for the period from 01.01.2022 to 31.03.2022.
4. Please return this duly completed form together with three schedules, and other three mandatory documents which are specified in the Gazette Notification No. 1868/10 dated 23/06/2014, to reach this office within six months after the expiry of above Taxable period.

Form specified by the Commissioner General of Inland Revenue under section 25B of the Value Added Tax Act No 14 of 2002 as amended. Please note that penalties are imposed on any person who has not submitted a return or submitted an incorrect return. penalties shall be imposed for non-payment of Taxes on due dates