



Sri Lanka Inland Revenue

-How to file NBT-



How to file NBT tax

Manually



Online



For VAT, SVAT, WHT, PAYE, manual submission is only allowed if number of entries <= 20
 For CIT and NBT, both options are allowed
 NBT has no schedules

SUMMARY OF CHANGES IN THE RETURNS FORM

Calendar: No changes

Return form: The pre-printed tax returns form has some minor changes

Mode of submission of returns:

- Manual submission
- Online via e-services

Changes effective from: 21 Mar 2016 (for 1st quarter 2016)

To file NBT electronically through online e-services, refer to

A. E-file NBT

Page 1

To check the new help options, refer to

B. Help options

Page 5

A. E-file NBT

- 1 Access www.ird.gov.lk with your Internet browser and login to e-services (refer to the quick guide "How to login" for more details)



- 2 Select **Return Management** → **National Building Tax (NBT)** from the top menu



- 3 Select the return to file and click **Proceed**



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Confirmation [X]

Are you sure to begin the tax filing?

4

4 You will see a pop-up confirmation dialog box to prompt if you are ready to begin tax filling. Click **Ok**

Taxpayer information

Taxpayer identification number: 300001017
Name of Taxpayer: TAJ Financials

Tax period

From: 2015-04-01
To: 2015-06-30

Business activity: DOMESTIC ACTIVITIES (970060)
If business activity has changed, please specify here:

Liable turnover ⓘ

	Liabe turnover (Rs.)	Less (%)	Balance liabe turnover (Rs.)	Rate (%)	Tax (Rs.)
1 Manufacturing (Rs.)	A <input type="text"/>	0.00	A1 <input type="text"/>	2.00	A2 <input type="text"/>
1 Services (Rs.)	B <input type="text"/>	0.00	B1 <input type="text"/>	2.00	B2 <input type="text"/>
1 Wholesale or retail sales other than distributors (Rs.)	C <input type="text"/>	50.00	C1 <input type="text"/>	2.00	C2 <input type="text"/>
1 Wholesale or retail sales distributors (Rs.)	D <input type="text"/>	75.00	D1 <input type="text"/>	2.00	D2 <input type="text"/>
1 Any other (Rs.)	E <input type="text"/>	0.00	E1 <input type="text"/>	2.00	E2 <input type="text"/>
Total (Rs.)	F <input type="text"/>		F1 <input type="text"/>		F2 <input type="text"/>

5

6

5 The business activity code registered with IRD is shown here. If your business activity has since changed, specify it in the space provided

6 Enter the **liable turnover**



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Tax credits on manufacturing

	Value (Rs.)	NBT paid (Rs.)
On importation (for manufacturing of an article) (Rs.)	G <input type="text"/>	G1 <input type="text"/>
On local purchases (from manufacturer) (Rs.)	H <input type="text"/>	H1 <input type="text"/>
B/F manufacturing excess tax credits (Rs.)		I1 <input type="text"/>
Total manufacturing tax credits (Rs.)		(G1+H1+I1) J <input type="text"/>
Allowable tax credits (Rs.)		(If J > A2) = A2 or (If J < 0) and (A2 > J) = J K <input type="text"/>
Tax payable (Rs.)		(F2 - K) M <input type="text"/>
1st instalment (Rs.)		N1 <input type="text"/>
2nd instalment (Rs.)		N2 <input type="text"/>
B/F excess payments (Rs.)		N3 <input type="text"/>
Any allowable unabsorbed VAT input (Rs.)		N4 <input type="text"/>
Final payment (Rs.)		N5 <input type="text"/>
Total tax credits (Rs.)		(N1+N2+N3+N4+N5) N <input type="text"/>
Balance tax payable (Rs.)		(M-N) O <input type="text"/>
Excess of manufacturing tax credits C/F (Rs.)		If J > A2 then (J - A2) P <input type="text"/>
Excess of tax payments C/F (Rs.)		If N > M then (N - M) Q <input type="text"/>
Total excess credits C/F to next quarter (Rs.)		(P+Q) R <input type="text"/>

Financial Services

Financial Services (Rs.)

Turnover not liable to tax / not taxable

Exempted articles (Rs.)	S <input type="text"/>
Exempted services (Rs.)	T <input type="text"/>
Goods under the special commodity levy act (sold by the importer) and other specified goods section 3(2)(iv) (Rs.)	U <input type="text"/>
Turnover not exceeding Rs 3000000.00 section 3(4)(iii) (Rs.)	V <input type="text"/>
Turnover not exceeding Rs 25000000.00 section 3(4)(iv) (Rs.)	W <input type="text"/>
Total (Rs.)	(S+T+U+V+W) X <input type="text"/>

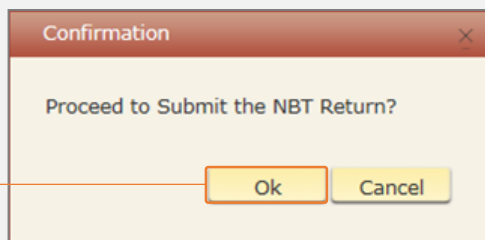
- 7 Enter the **tax credits** details
- 8 Enter the turnover on **financial services**
- 9 Enter the **turnover not liable to tax / not taxable** details
- 10 Click **Go to confirmation page**

- 11 You will see the summary of your submission. At the bottom, click **Submit**



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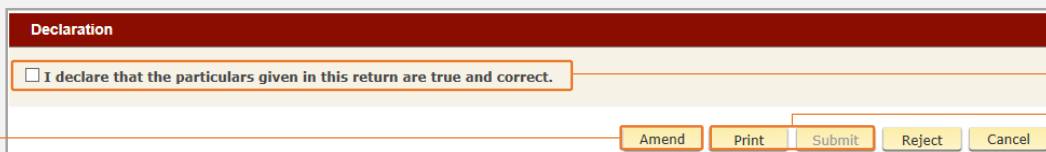
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A confirmation dialog box with a title bar that says "Confirmation" and a close button (X). The main text inside the box asks "Proceed to Submit the NBT Return?". At the bottom of the box, there are two buttons: "Ok" and "Cancel".

12

12 You will be prompted to proceed with the submission. Click **Ok**



A form titled "Declaration" with a dark red header. Below the header, there is a checkbox with the text "I declare that the particulars given in this return are true and correct." To the right of the checkbox, there is a line of text with a red circle and the number 14 pointing to it. Below the checkbox, there are five buttons: "Amend", "Print", "Submit", "Reject", and "Cancel". A red circle with the number 13 points to the "Amend" button.

13

13 You will see a summary of your e-filing submission. To amend any details, click **Amend**

14

14 If you are satisfied with your submission, you may want to print a copy of your submission for future reference. Click **Print**

Tick the **"I declare that the particulars given in this return are true and correct"** checkbox. Click **Submit**



An acknowledgement page titled "Acknowledgement of Return of Nation Building Tax for the quarter ended 30-06-2015". The page contains the following information:
Taxpayer identification number: 300002358
Name: TAJ Financials
Date of Submission: 2016-04-09
Thank you for submitting the Return of Nation Building Tax.
At the bottom left, there is a text box containing the acknowledgement number "100000010299690" with a red circle and the number 15 pointing to it. At the bottom right, there are two buttons: "Print" and "Back to Filing Summary" with a red circle and the number 16 pointing to the "Print" button.

15

15 You will see an acknowledgement of your submission with the acknowledgement number

16

16 Click **Print** to print a copy of this acknowledgement page for your record



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B. Help options



Online help prompts: The blue icons next to some fields show additional information when the mouse is placed on them

Qualifying conditions for filling VAT Return

1. Is output tax schedule applicable ⓘ
2. Is input tax applicable ⓘ
3. Are imports applicable ⓘ
4. Are credit/ debit notes applicable ⓘ
5. Is unabsorbed input tax as at 31.12.2010 available ⓘ



Walk in to the Taxpayer Services Unit- Monday to Friday 8:30 am to 4:00 pm

The TPS unit can help you with:

- Solving specific issues with your tax return
- Registering your company
- Registering for e-services
- Requesting a refund/ clearance certificate/ direction
- Making an appeal/ objection



IRD Taxpayer Services Unit
SIR CHITTAMPALAM A GARDINER
MAWATHA,
COLOMBO 02



Call Center- Monday to Friday 9:00 am to 7:00 pm, Saturday 9:00 am to 1:00 pm



Call Center
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