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இலங்கை உள்ளநாட்டு இறைவரி
Sri Lanka Inland Revenue

Form No. - Asmt_VATFS_003_E

For Office Use

RIN	
Date	

INTERIM ESTIMATE OF VALUE ADDED TAX ON SUPPLY OF FINANCIAL SERVICES

Interim Period First Six Months of - 2021/2022

PERIOD CODE : 21221

From : 01/01/2021

To : 30/06/2021

Taxpayer Identification Number (TIN)		
		Address
Date of Issue:		Due Date: 20/07/2021

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										
Value Addition Attributed to the Supply of Financial Services Cage [80- 90]	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										



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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: 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 Interim Estimate and the attached Schedule 1, Schedule 2, Schedule 3 are true and correct to the best of my knowledge and belief.

Full Name of the Declarant																				

Designation																				
	(Managing Director/Director/Secretary/Principal Officer)																			

Telephone Number																				

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

Instructions

1. Calculate Value Added Tax payable as per chapter III A of VAT Act (Cage 90) by applying the 15/115 to the value referred to cage 80.
2. Please return the duly completed this Interim Estimate together with three schedules to reach this office within Twenty (20) days after the expiry of this Interim Period.(on or before 20th July 2021)

Note: The submission of Interim Estimate in terms of Value Added Tax Act is a mandatory requirement for the consideration of Return as “Duly Submitted Return”.

Form specified by the Commissioner General of Inland Revenue under Section 25C (1) of the Value Added Tax Act No. 14 of 2002 as amended.