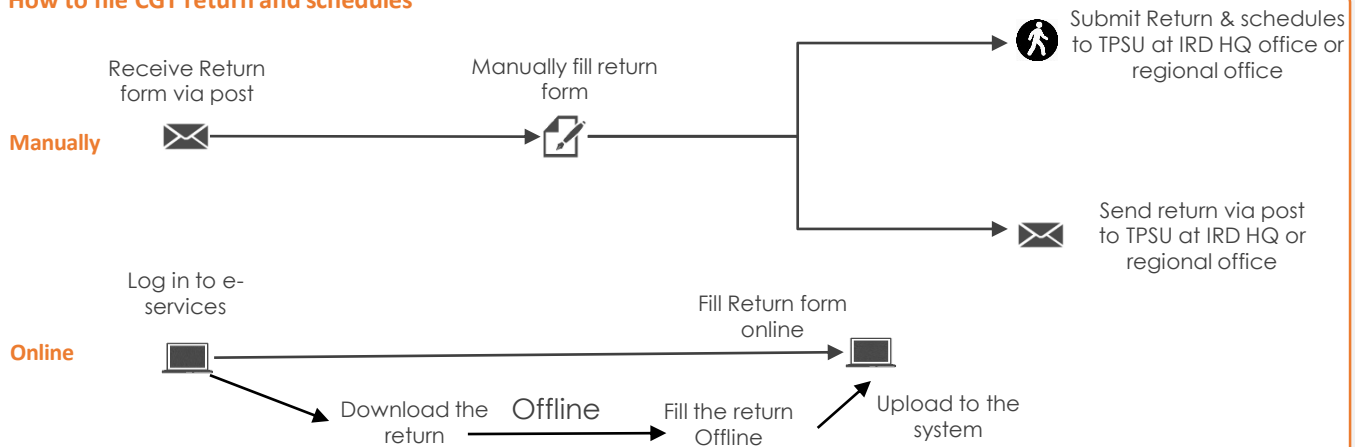




### How to file CGT return and schedules



### SUMMARY

Calendar	: Monthly
Submission of returns	: Before 01.04.2021 – Not later than one month after the realization After 01.04.2021 – Within thirty days after the end of the relevant calendar month in which the realization occurred.
Payment Date	: On the date on which the Capital Gains Tax return shall be filed.



# Sri Lanka Inland Revenue

## -How to file CGT-



### A. Returns and schedule submission

- 1 Access [www.ird.gov.lk](http://www.ird.gov.lk) and login to e-services. Refer to the quick guide "How to login" for more details

- 2 Select **Return / Schedule Management** → **Capital Gains Tax (CGT)** from the top menu

Selection	Period code	Return co...	Due date	Status	Offline forms
<input checked="" type="checkbox"/>	2001 (Jan 2020)	01		DRAFT	Select file Upload file Download file

- 3 If you wish to file Capital Gains Tax return in online mode, select relevant row by referring of period code & return code. Then, click on **Proceed** button.

If you wish to file Capital Gains Tax return in offline mode by uploading form, please refer to step 41

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



# Sri Lanka Inland Revenue

## -How to file CGT-



### Furnishing of Capital Gains Tax (CGT) - Information page

**Taxpayer Identification Number (TIN)** 300094899  
**Name of taxpayer** TEST  
**Period code** 2001 (Jan 2020)  
**Return code** 01

When filing of this CGT return, following information may vital for a successful submission.

1. For fully owned domestic single transaction (In Sri Lanka) to be declared, use the return page only.
2. In case of multiple transactions (within one calendar month), disposal of jointly own assets or sale of foreign asset, must fill the schedule first and relevant cages of the return will be auto filled.
3. When filling of the return or schedule, keep following required information of each transaction.
  - (i) Consideration and cost related values of the transaction/s.
  - (ii) Other details of transaction/s such as type of asset, transaction number, date of acquisition, date of transaction. If it is a real estate property, address (location) of the asset and name of land registry should be available.
  - (iii) Details of share of ownership (if any), foreign tax paid (if credit claimed).
  - (iv) Details of the transferee/s such as name and address, NIC/TIN or registration number.
4. Keep details of CGT payment/s made.
5. Transactions having capital loss, exempt gain or deemed exempt gain can be declared only with the taxable transaction/s.
6. If you don't have sufficient information now, you can select "Download Offline Return" option in summary page and download return form to your device. Submission (uploading) of offline filled return can be done later.

[Proceed](#) [Back](#) [Cancel](#)

5 You will see Furnishing of Capital Gains Tax (CGT) - Information page (It contains all required information to fill the return). Click **Proceed** to continue.

### Furnishing of Capital Gains Tax (CGT) return - Initiation page

**Taxpayer Identification Number (TIN)** 300094899  
**Name of taxpayer** TEST  
**Period code** 2001 (Jan 2020)  
**Return code** 01

**Note:** It may take about 10 minutes for a successful return submission on single transaction.

### Transaction status

**Note:** Multiple selections are allowed in existence of transaction/s with joint ownership or foreign sale.

- Single transaction  Jointly owned asset/s  
 Multiple transactions  Sale of foreign asset/s

**Date of transaction**

Select the date of first transaction in case of availability of multiple transactions.

[Next](#) [Cancel](#)

6 Select **Single Transaction** and fill in Date of transaction, Click **Next** button.

Continue from step 20 if you select **Multiple transaction**, **Jointly owned asset** or **Foreign transaction** as transaction status



Main return | Schedule part 01 | Schedule part 02 | Schedule part 03 | Declaration | Confirmation | Acknowledgement

**Furnishing of Capital Gains Tax (CGT) return - Detail page**

**Taxpayer Identification Number (TIN)** 300094899

**Name of taxpayer** TEST

**Period code** 2001 (Jan 2020)

**Return code** 01

**Notes:**  
 In existence of "Multiple Transactions", "Jointly Owned Asset/s" or "Foreign Transactions", you must fill part 01 of the schedule first and such information will be auto populated to this return page for proceeding further.  
 While declaring of taxable transaction/s, you can submit details of transactions which are having capital loss, exempt gain or deemed exempt gain through part-02 or part-03 the schedule as informational submission.  
 If you fill up the return, and later fill the schedule part 01, the return data will be removed and all fields will be auto-calculated based on the transactions entered in the schedule part 01.

7

7 If you select **Single transaction** at step 6, you will see the main return detail page once clicked **Next**

### Section 01: Calculation of Capital Gains Tax

Please indicate the values only in Sri Lankan Rupees (LKR)

Consideration received / receivable (Rs.) (Cage 10) ⓘ	10	0
Less: cost of the investment asset		
Market value as at 30.09.2017 / cost of acquisition (Rs.) (Cage 20) ⓘ	20	0
Cost of improvements / maintenance / repairs (Rs.) (Cage 30) ⓘ	30	0
Incidental expenses in acquisition / realisation (Rs.) (Cage 40) ⓘ	40	0
<b>Total cost of the asset (Rs.) (20+30+40) (Cage 50)</b>	50	0
Capital gains (Rs.) (10-50) (Cage 60)	60	0
Assessable / taxable income on capital gains (Rs.) (Cage 70) ⓘ	70	0
<b>Capital Gains Tax payable (Rs.) (Cage 80)(70 * 10%) ⓘ</b>	80	0
Foreign tax credit (Rs.) (Cage 90) ⓘ	90	0
Capital Gains Tax payable after foreign tax credit (Rs.) (80 - 90) (Cage 100)	100	0
Tax paid(Rs.) (Cage 200 of section 2 below)(Cage: 110) ⓘ	110	0
Balance tax payable / over payment(Rs.)Cage(120)(100-110) ⓘ	120	0

8

**Section 02: Payments**

No any payment has been made yet

Payment code	Date of payment	Amount (Rs.)
20011	2020-01-01 <input type="text"/>	201 100
20011	<input type="text"/>	202 <input type="text"/>

9

8 Enter the **Section 01: Calculation of Capital Gains Tax** details. You can get field explanation refer to the quick help message ⓘ

9 Enter the **Section 02: Payments** details, add multiple payments by clicking **Add**



### Section 03: Details of transaction / transferee

#### (A) Details of the transaction (Block letters only)

10

Transaction number (Cage 310)

Land registry (Cage 320)

Date of acquisition (Cage 330)

Type of investment asset (Cage 350)

Description

Address of the realised investment asset (Cage 360)

#### (B) Details of Transferee (Block letters only)

11

Full name of transferee

Address of transferee (Permanent or residence)

Status of transferee   Individual  Entity

NIC / TIN / Reg. No

- 10 Enter the **Section 03: Details of transaction / transferee - (A) Details of the transaction** details
- 11 Enter the **Section 03: Details of transaction / transferee - (B) Details of Transferee** details, add multiple transferees by clicking **Add more transferee**

#### Upload documents

12

Document Type  Sub Document Type

Document Type	Sub Document Type	Document Name
Document Type	Sub Document Type	Document Name

- 12 Select the **Document type** and **Sub Document Type** that you will be uploading, click **Select Files** to upload the file from your local
- 13 Click **Next** to proceed



Main return | Schedule part 01 | Schedule part 02 | Schedule part 03 | Declaration | Confirmation | Acknowledgement

**SECTION 04: DECLARATION**

**Completion of schedule**

S/N	Completed
Part 01 of schedule	<input type="checkbox"/>
Part 02 of schedule	<input type="checkbox"/>
Part 03 of schedule	<input type="checkbox"/>

Whether return or part of the return prepared by any other person?  Yes  No

If "Yes", please fill Part A & Part B of the declaration. If "No" fill only Part B

- 14 You will see Declaration page, the completed status of **Completion of schedule** depends on schedules you filled in, no schedule in single transaction mode

Whether return or part of the return prepared by any other person?  Yes  No

If "Yes", please fill Part A & Part B of the declaration. If "No" fill only Part B

**Part A**

Approved accountant/any other authorised person

Designation

Telephone number  Mobile

Email

NIC number/Passport number

TIN

**Part B**

I declare to the best of my knowledge and belief that all particulars furnished in this return and 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.

Declarant name

- 15 You can choose fill in Part A & Part B or only fill in Part B for declaration, enter declarant details.

Save draft | Back | **Go to confirmation** | Cancel

- 16 Click **Go to confirmation**



Main return | Schedule part 01 | Schedule part 02 | Schedule part 03 | Declaration | Confirmation | Acknowledgement

### Capital Gains Tax (CGT) - Confirmation

Taxpayer Identification Number (TIN) 300094899  
 Name of taxpayer TEST  
 Period code 2001 (Jan 2020)  
 Return code 01

#### Section 01: Calculation of Capital Gains Tax

Consideration received / receivable (Rs.) (Cage 10)	10	1000.00
Market value as at 30.09.2017 / cost of acquisition (Rs.) (Cage 20)	20	100.00
Cost of improvements / maintenance / repairs (Rs.) (Cage 30)	30	110.00
Incidental expenses in acquisition / realisation (Rs.) (Cage 40)	40	10.00
Total cost of the asset (Rs.) (20+30+40) (Cage 50)	50	220.00
Capital gains (Rs.) (10-50) (Cage 60)	60	780.00
Assessable / taxable income on capital gains (Rs.) (Cage 70)	70	780.00
Capital Gains Tax payable (Rs.) (Cage 80)(70 * 10.00%)	80	78.00
Foreign tax credit (Rs.) (Cage 90)	90	0.00
Capital Gains Tax payable after foreign tax credit (Rs.) (80 - 90) (Cage 100)	100	78.00
Tax paid(Rs.) (Cage 200 of section 2 below)(Cage: 110)	110	0.00
Balance tax payable / over payment(Rs.)Cage(120)(100-110)	120	78.00

17

17 Review your return details in Confirmation page

Amend | Print/Save as PDF | **Submit** | Cancel

- 18 Click **Submit** to finally submit the return  
 Click **Amend** to modify return details again  
 Click **Print/Save as PDF** to print and save this confirmation page

### Confirmation

You are going to complete your return submission, are you ready to submit now?

Note: It may be useful to obtain a print or save as PDF of return confirmation page before the submission of return.

Yes | Cancel

19

19 Click **Yes**



### CGT Acknowledgement page

[Main return](#) | [Schedule part 01](#) | [Schedule part 02](#) | [Schedule part 03](#) | [Declaration](#) | [Confirmation](#) | [Acknowledgement](#)

**TaxPayer Identification No :300094899**  
**Date :15 Nov 2023**

  
**Inland Revenue Department**  
**No:81, Sir Chiththampalam A**  
**Gardiner Mawatha,**  
**Colombo 02, Sri Lanka.**  
**Tel: 1944**  
**Fax: 0112328702**

DR TEST  
TEST

**20**

**Dear Sir/Madam**

**Acknowledgement of Capital Gains Tax Return**

<b>TIN</b>	300094899
<b>Period</b>	2001 (Jan 2020)
<b>Return Code</b>	01

I hereby acknowledge the below listed particulars and confirm the date of self-assessment as SA completed date 2023-11-15.  
Your compliance is appreciated.

**Yours faithfully,**

**Commissioner General of Inland Revenue**

*This is a computer generated letter, no signature is required.*

**21**

[Print/Save as PDF](#) [Main Menu](#)

**20** You will see an acknowledgement of your submission.

**21** Print or save it as a copy of this acknowledgement page for your record





# Sri Lanka Inland Revenue

## -How to file CGT-



### Fill in CGT schedule 01 data

Main return | **Schedule part 01** | Schedule part 02 | Schedule part 03 | Declaration | Confirmation | Acknowledgement

**Part - 01 of schedule: Calculation of gains on the realization of investment asset**

**Taxpayer Identification Number (TIN)** 300094899

**Name of taxpayer** TEST

**Period code** 2001 (Jan 2020)

**Return code** 01

**Note:**  
 In existence of "Multiple Transactions", "Jointly Owned Asset/s" or "Foreign Transactions ", you must fill part 01 the schedule first and such information will be auto populated to return page for proceeding further.  
 While declaring of taxable transaction/s, you can submit details of transactions which are having capital loss, exempt gain or deemed exempt gain through part - 02 or part - 03 the schedule as informational submission.  
 If you fill up the return, and later fill the schedule part 01, the return data will be removed, and fields will be auto-calculated based on the transactions entered in this schedule part 01.  
 Transaction record/s can be removed or updated by selecting the particular record and use Remove or Update button.

Main Return | Part 02 of the schedule | Part 03 of the schedule

22

If you select **Multiple transaction**, **Jointly owned asset** or **Foreign transaction** at step 6 You will see the Schedule part 01 page once clicked **Next** on the initiation page

**Part - 01 (A): Calculation of gains on the realisation of investment assets**

Note: Transactions should be captured as per the earliest date of transaction  
 Please indicate the values only in Sri Lankan Rupees (LKR)

Transaction S/No.	01
Date of transaction	01
Source (Domestic / Foreign)	02 <input checked="" type="radio"/> Domestic <input type="radio"/> Foreign
Consideration received / receivable	10
Less: cost of the investment asset	
Market value as at 30.09.2017 / cost of acquisition	20
Cost of improvements / maintenance / repairs (after 30.09.2017)	30
Incidental expenses in acquisition / realization (after 30.09.2017)	40
Total cost of the asset (Cage 20 + 30 + 40)	50
Capital gains (Cage 60)	60
Joint ownership (Yes / No)	61 <input type="radio"/> Yes <input checked="" type="radio"/> No
Share of ownership %	65
Assessable / Taxable income on capital gains (Cage 60 * 65)	70
Capital Gains Tax payable (Cage 70 * 10%)	80
Paid Capital Gains Tax (foreign)	90A
Foreign tax credit (lower value of cage 80 or 90A)	90
Capital Gains Tax payable after foreign tax credit (Cage 80 - 90)	100

23

Enter **Part - 01 (A): Calculation of gains on the realisation of investment assets** details



**Part - 01 (B): Details of domestic transactions / transferees**

Note: It should only be captured details of domestic transactions of part 01(A).

Transaction S/No. 02

Transaction number 310

Land registry 320

Date of acquisition 330

Type of investment asset 350 <Select a value>

Description

Address (Location) of realised real estate asset 360

Full name of transferee 370

Address of transferee 380

Status of transferee individual or entity 390  Individual  Entity

NIC / TIN / Reg. No. 395 <Select a value>

Add more transferee

Add to schedule Update Remove Reset

24

25

26

28

29

24 Enter **Part - 01 (B): Details of domestic transactions / transferees** details from cage 310 to cage 360

25 Enter **Transferee** details, add multiple transferees by clicking **Add more transferee**

26 Click **Add to schedule** to add this record into Schedule 01 list

**Part 1A of schedule - (Gains on the realisation of investment assets)**

<input type="checkbox"/>	Transaction S/No.	Date of transaction (01)	Source (02)	Consideration received / ...	Market value as at 30.0
<input type="checkbox"/>	1	2020-01-01	Domestic	1,000.00	1
<b>Total</b>				<b>1,000.00</b>	<b>10</b>

**Part - 01 (B): Schedule - Details of domestic transactions / transferees**

Transaction S/No.	Transaction No. (310)	Land registry (320)	Date of acquisition (330)	Type of investment asset...	Adc
1	TRANSACTION1	TEST	2020-01-01	Land	AD

Back to main Back Save draft Next Cancel

27

30

27 You can edit your added record by clicking hyperlink of its serial no, modify data in the form again and submit it by clicking **Update** 28

29 You can select your added records through the checkbox and remove them by clicking

30 Click **Next** to proceed



# Sri Lanka Inland Revenue

## -How to file CGT-



### Fill in CGT schedule 02 data

#### Schedule part 02: Calculation of loss on the realization of investment asset

#### Calculation of loss on the realization of investment asset

Note: Transactions should be captured as per the earliest date of transaction

Please indicate the values only in Sri Lankan Rupees (LKR)

Transaction S/No. 01

Type of investment asset <Select a value>

Description

Date of transaction

Transaction number

Consideration received/receivable 10

Market value as at 30.09.2017 / Cost of acquisition 20

Cost of an asset after 30.09.2017

Cost of improvements / maintenance / repairs 30

Incidental expenses in acquisition / realisation 40

Total cost of the investment asset (50) (20+30+40) 50

Total (loss) of asset (60) (10-50) 60

Joint ownership (Yes / No) (65) 61  Yes  No

Share of ownership % 65 100.00

Capital Loss (70) (60\*65) 70

31

32

Add to schedule Update Remove Reset

31 Enter **Schedule Part 02 - Calculation of loss on the realization of investment asset** details

32 Click **Add to schedule** to add this record into Schedule 02 list

(Added details can be updated , removed or reset by clicking the buttons on the page)

Schedule part 02: Calculation of loss on the realization of investment asset					
Transaction S/No.	Type of investment asset	Consideration received / receivable (10)	Date of transaction	Transaction	
Total			0.00		

33  No transactions with capital loss

Back to main Back Save draft Next Cancel

33 Click **No transactions with capital loss** if no available data in schedule 02

34 Click **Next** to proceed



### Fill in CGT schedule 03 data

**Schedule part 03: Calculation of gains / loss on the realisation of investment assets - exempt/ deemed exempt**

Note: Transactions should be captured as per the earliest date of transaction

Please indicate the Value only in Sri Lankan Rupees(LKR)

Transaction S/No 01

Nature (exempt / deemed exempt) <Select a value>

Relevant provision as per IR act

Type of investment asset <Select a value>

Description

Date of transaction

Transaction number

Consideration received / receivable (10) 10

Market value as at 30.09.2017 / cost of acquisition (20) 20

Cost of improvements / maintenance / repairs (30) 30

Total cost of the asset (40) (20 + 30) 40 0

Gains / (Loss) of asset (50) (10 - 40) 50 0

Joint ownership(61) 61  Yes  No

Share of ownership % (65) 65 100.00

Amount of exempt/deemed exempt (70) (50 \* 65) 70 0

**35** [Red box around the form fields]

**36** [Red box around the 'Add to schedule' button]

Buttons: Add to schedule, Update, Remove, Reset

**35** Enter **Schedule Part 03 - Calculation of gains/loss on the realization of investment assets** details

**36** Click **Add to schedule** to add this record into Schedule 03 list

**Schedule part 03: Calculation of gains / loss on the realisation of investment assets - exempt/ deemed exempt**

<input type="checkbox"/>	Transaction S/No	Nature (exempt / deemed exempt)	Relevant provision as per IR act	Type of investment asset	Date of transct
<input type="checkbox"/>	1	Exempt	TEST	Land	2020-01-01
<b>Total</b>					

**37** [Red box around the 'No exempt/deemed exempt transaction' checkbox]

Buttons: Back to main, Back, Save draft, Next, Cancel

**37** Click **No exempt/deemed exempt transaction** if no available data in schedule 03

**38** Click **Next** to proceed



Main return | Schedule part 01 | Schedule part 02 | Schedule part 03 | Declaration | Confirmation | Acknowledgement

### Furnishing of Capital Gains Tax (CGT) return - Detail page

**Taxpayer Identification Number (TIN)** 300094899  
**Name of taxpayer** TEST  
**Period code** 2001 (Jan 2020)  
**Return code** 01

**Notes:**  
In existence of "Multiple Transactions", "Jointly Owned Asset/s" or "Foreign Transactions", you must fill part 01 of the schedule first and such information will be auto populated to this return page for proceeding further.  
While declaring of taxable transaction/s, you can submit details of transactions which are having capital loss, exempt gain or deemed exempt gain through part-02 or part-03 the schedule as informational submission.  
If you fill up the return, and later fill the schedule part 01, the return data will be removed and all fields will be auto-calculated based on the transactions entered in the schedule part 01.

[Part 01 of the schedule](#)   [Part 02 of the schedule](#)   [Part 03 of the schedule](#)

### Section 01: Calculation of Capital Gains Tax

Please indicate the values only in Sri Lankan Rupees (LKR)

Consideration received / receivable (Rs.) (Cage 10) ⓘ	10	1,000
Less: cost of the investment asset		
Market value as at 30.09.2017 / cost of acquisition (Rs.) (Cage 20) ⓘ	20	10
Cost of improvements / maintenance / repairs (Rs.) (Cage 30) ⓘ	30	10
Incidental expenses in acquisition / realisation (Rs.) (Cage 40) ⓘ	40	10

39

39 You will see the Main return detail page. Data of schedule 01, schedule 02 and schedule 03 will be auto populated to this page for reviewing

40 Repeat step from 13 to 21 to complete the return submission as workflow of Single transaction



## Upload CGT offline return form

### Furnishing of Capital Gains Tax (CGT) return - Summary

Taxpayer Identification Number (TIN) 300091806

Name of taxpayer AJTUROL LMOCG

If you wish to file Capital Gains Tax return, select relevant row by referring of period code & return code. Then, click on "Proceed" button.

If you wish to remove draft, select relevant row by referring of period code, return code & status. Then, click on "Remove" button.

Selection	Period code	Return code	Due date	Status	Offline forms
<input type="radio"/>	2004 (Apr 2020)	01	2020-06-30	DRAFT	<input type="button" value="Select file"/> <input type="button" value="Upload file"/> <input type="button" value="Download file"/>

41

43

- 41 Select relevant row by referring of period code & return code, then click **Download file** in the offline forms

.Guide\_V\_0... CGTDownloadableForms... x

<b>Transaction Status</b> <i>(Please tick the relevant boxes)</i>	<b>Single Transaction</b> <input checked="" type="radio"/>	<b>Multiple Transactions</b> <input type="radio"/>	<b>Jointly Owned Asset/s</b> <input type="radio"/>	<b>Sale of Foreign Asset/s</b> <input type="checkbox"/>
<b>In case of multiple transactions, disposal of jointly own assets or sale of foreign asset, use the attached Schedule. Please refer the Guide before fill the Return and Schedule.</b>				

SECTION- 01: CALCULATION OF CAPITAL GAIN TAX		<i>Please indicate the Values only in LKR</i>	
Description <i>(If Schedule is applicable, refer respective total cages of Part-01 of the Schedule)</i>	Code	Amount	
		Rs.	Cents
Consideration Received /Receivable	10		
<b>Less: Cost of the Investment Asset</b>			
Market value as at 30.09.2017 / Cost of Acquisition	20		
Cost of Improvements/ Maintenance/ Repairs	30		
Incidental Expenses in Acquisition / Realization	40		
<b>Total Cost of the Asset</b> <i>(Cage 20+30+40)</i>	50		
<b>Capital Gain</b> <i>(Cage 10 - 50)</i>	60		0.00
<b>Assessable / Taxable Income on Capital Gain</b> <i>(If schedule is not applicable, C cage 60)</i>	70		0.00
<b>Capital Gain Tax Payable</b> <i>(Cage 70 X 10%)</i>	80		0.00

42

- 42 You will get a copy of CGT offline return form, fill in it with information of return and schedule

- 43 Click **Select file** to load your modified offline form from your local. Click **Upload file** to upload it

**Info** x

"Uploading is successful. To submit the return, please go into E-filing to proceed to submit your return."

44

- 44 You will see a pop-up information dialog box to prompt if the upload is successful. Click **Ok**

- 45 Continue completing the return filling refer to online mode from step 3



# Sri Lanka Inland Revenue

## -How to file WHT-



23 Access **Downloads** → **Quick Guides** from the top menu





# Sri Lanka Inland Revenue

## -How to file CGT-



### C. 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 (except public holidays)

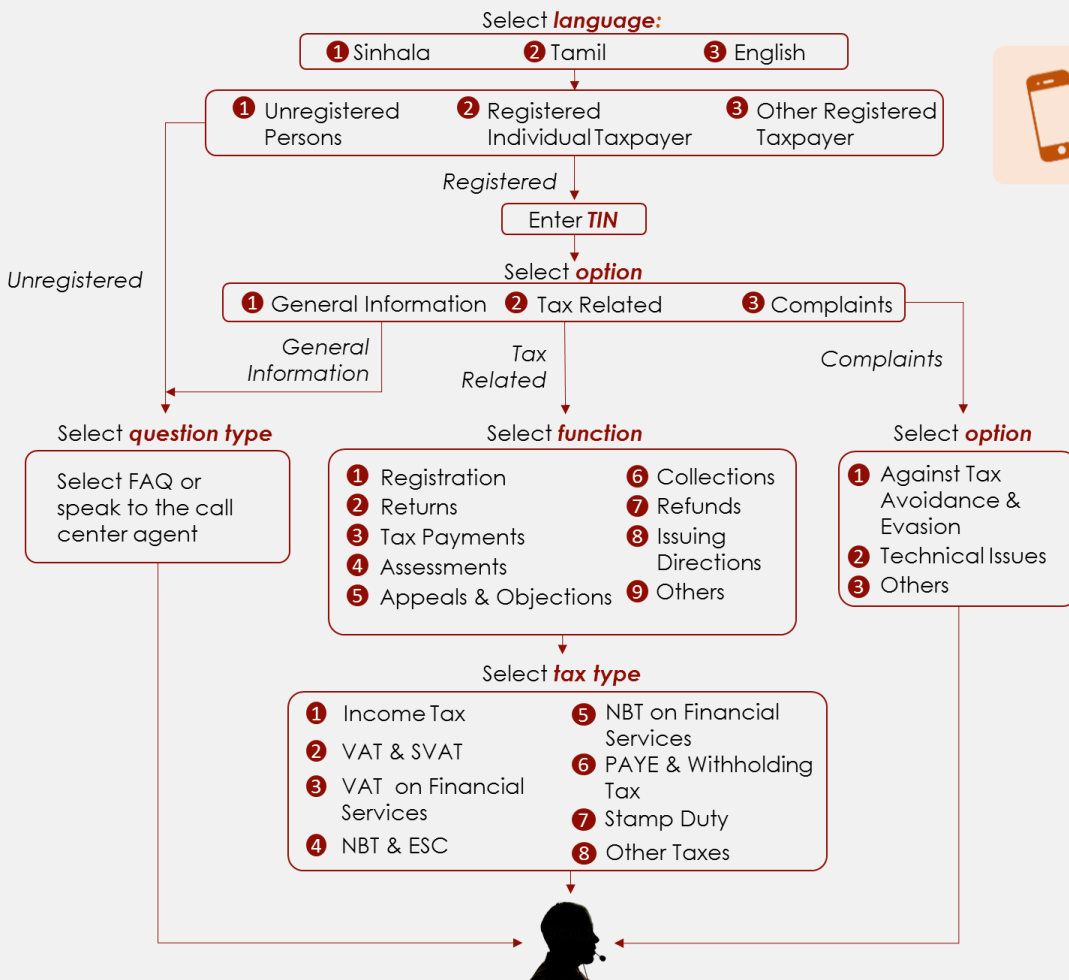
The TPS unit can help you with:

- Registration as a Taxpayer and issuing of Taxpayer Identification Number (TIN)
- Registration for tax types
- Updating of Taxpayer profile
- Issuing of Personal Identification Number (PIN) to use e-Services
- Issuing of Clearance certificate
- Advice on tax responsibilities and obligations
- Collection of returns and supporting documents

**Taxpayer Services Unit**  
INLAND REVENUE DEPARTMENT  
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**  
**1944**