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 இலங்கை உள்ளநாட்டு இறைவரி  
 SRI LANKA INLAND REVENUE

IR - 6  
 Form - 4R - 11 Sch(E)

For Office Use
DLN
Date

**SCHEDULES TO RETURN OF INCOME - EXECUTORS // TRUSTEES, ETC**

**YEAR OF ASSESSMENT 2016/2017**

<i>Income Tax File No.</i>	
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**SCHEDULE - 1: PROFITS FROM TRADE, BUSINESS, PROFESSION OR VOCATION**

<i>Name of Trade or Business</i>	<i>Nature</i>	<i>Address</i>	<i>Income (Rs.)</i>
<i>Total Income (Enter this amount in cage T010 of the Return)</i>			<b>T011</b>

\* Attach Statement of Accounts

**SCHEDULE - 2: NET ANNUAL VALUE AND/OR RENT**

**2A. NET ANNUAL VALUE**

<i>Situation of Property</i>	<i>Rating Assessment</i>	<i>Net Annual Value</i>
<i>Sub Total</i>		<b>T021</b>

**2B. RENT**

<i>Situation of Property</i>	<i>Rating Assessment</i>	<i>Gross Rent</i>	<i>Rates borne by the Owner</i>	<i>Allowance for Repairs</i>	<i>Net Income</i>
<i>Sub Total</i>					<b>T022</b>
<i>Total Rents and Net Annual Value (T021+T022)</i> <i>(Enter this amount in cage T020 of Return)</i>					<b>T025</b>

**SCHEDULE - 3: DIVIDENDS (if tax at 10% has not been deducted at source)**

<i>Name of Company</i>	<i>Number of shares</i>	<i>Gross Dividend</i>
1		
2		
3		
<i>Total(Enter this amount in cage T030 of the Return)</i>		<b>T031</b>

**SCHEDULE - 4: INTEREST (If withholding tax has not been deducted at source)**

<i>Bank or Financial Institution</i>	<i>Amount of the investment as at 31/03/2017</i>	<i>Account Number</i>	<i>Interest Income (Rs.)</i>
<i>Total(Enter this amount in cage T040 of the Return)</i>			<b>T041</b>

**SCHEDULE – 5: ANNUITIES AND ROYALTIES etc.,**

<i>Description of Income</i>	<i>Particulars of Payer</i>	<i>Income (Rs.)</i>
<i>Total (Enter this amount in cage T050 of the Return)</i>		<i>T051</i>

**SCHEDULE – 6: INCOME FROM ANY OTHER SOURCE**

<i>Source of Income</i>	<i>Name &amp; Address of Payer, if any</i>	<i>Income</i>
<i>Total (Enter this amount in cage T060 of the Return)</i>		<i>T061</i>

**SCHEDULE – 7: DEDUCTIBLE LOSSES FROM TRADE, BUSINESS, PROFESSION OR VOCATION**

<i>Name of Business</i>	<i>Address of the Business</i>	<i>Nature of Business</i>	<i>Amount of Deductible Loss</i>
<i>Loss incurred during the year</i>			<i>T071</i>
<i>Deductible Losses Brought Forward from the previous year</i>			<i>T071A</i>
<i>Total</i>			<i>T072</i>
<i>35% of Total Statutory Income (35% cage T090 of the Return)</i>			<i>T073</i>
<i>Lower amount of T072 or T073 (Enter this amount in cage T100 of the Return)</i>			<i>T074</i>
<i>Balance Deductible Losses Carried forward to the next year (T072-T074)</i>			<i>T075</i>

**Note 1.**

A loss incurred from any trade, business, profession or vocation will be allowed as a deduction if instead of a loss, if there had been a profit, it would have been assessable. However, the deduction of such losses is limited to a maximum of thirty five percent (35%) of the total statutory income of this year of assessment. Any loss that can not be so deducted can be carried forward to the next year of assessment and so on, and deducted on the same basis. In an instance where there are losses brought forward from previous year of assessment, the above limit will be applicable to the aggregate of the loss incurred in this year and the loss brought forward.

**SCHEDULE – 8: INTEREST, ANNUITIES, GROUND RENT OR ROYALTY PAID****A. INTEREST**

<i>Name and Address of Recipient</i>	<i>Amount of Loan</i>	<i>Period for which payment is made</i>	<i>Purpose of the loan taken</i>	<i>Interest Payable</i>	<i>Interest Paid</i>
<i>Sub Total</i>				<i>T081</i>	

**B. ANNUITIES, GROUND RENT, ROYALTY\***

<i>Name and Address of Recipient</i>	<i>Period for which payment is made</i>	<i>Date of Payment</i>	<i>Amount Payable</i>	<i>Amount Paid</i>
<i>Sub Total</i>			<i>T082</i>	
<i>Total (T081+T082) (Enter this amount in cage T110 of the Return)</i>			<i>T083</i>	

\* Any ground rent or royalty paid during the year of assessment which was payable prior to 01/04/2014.

**SCHEDULE – 9: QUALIFYING PAYMENTS**

Description	Date	Amount Brought Forward	Amount deductible during the year (Rs)	Amount Carried Forward(Rs)
Total (Enter total amount in cage T150 of the Return)				

**Note 2: Qualifying Payments**

Deduction in respect of qualifying payments can be made on the following basis

- (i). Donation to the Government, local authority, “Api Wenuwen Api” fund may be carried forward indefinitely until the full amount of the qualifying payment is deducted
- (ii). Expenditure on any project including in a development plan of the Government, subject to a limit of Rs. 25,000
- (iii). Donation made to an approved charity which provides institutionalized care for sick or needy subject to a limit of 1/3 of assessable income or Rs. 75,000 whichever is lower.
- (iv) Any other qualifying payments relevant; subject to the allowable deductions as per section 34

**SCHEDULE – 10: ANY PART OF THE INCOME AND WEALTH OF THE ESTATE OR TRUST WHICH CAN BE ASCERTAINED AS INCOME, TO WHICH ANY HEIR OR BENEFICIARY IS ENTITLED.**

Name of heir or beneficiary	I.T. File No	Address	Income to which beneficiary is entitled	Basis of determination of Income	Wealth to which beneficiary is entitled	Basis of Determination of wealth
Total Income						

Enter total amount of income in cage T155 of the Return

**SCHEDULE – 11: TAX CREDITS**

Income Tax paid in Installments (Attach copies of all Paying-in-slips)

	Date of Payment	Amount Paid (Rs.)	Amount (Rs.)
1 <sup>st</sup> Installments		T570	
2 <sup>nd</sup> Installments		T571	
3 <sup>rd</sup> Installments		T572	
4 <sup>th</sup> Installments		T573	
Final Payment		T574	
Total (Total of cage T570 to cage T574)			T576
Any Other, other than final WHT (Please specify)			T578
<b>Total - Enter this amount in cage T240 of the Return(T576+T578)</b>			<b>T580</b>

Date: ...../...../.....

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Signature



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 வரிகள் - வளமான எதிர்காலத்திற்காக  
**TAXES - FOR A BETTER FUTURE**