

Guideline for preparing and verifying of APIT Schedules

A. Download schedule templates from the IRD portal

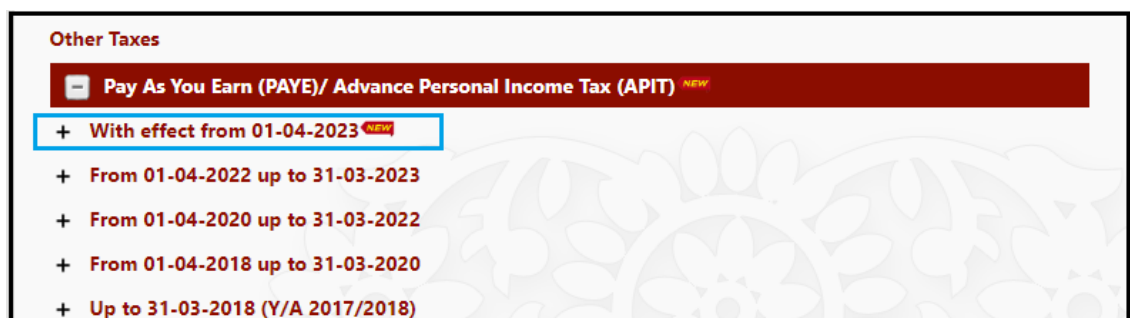
1. Access www.ird.gov.lk with your Internet browser and select the *Downloads* from the menu. Then select the *Schedules* from the sub menu.



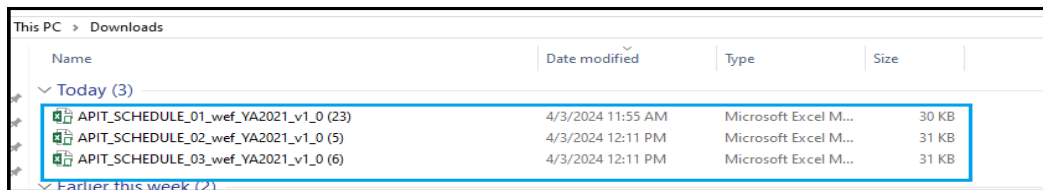
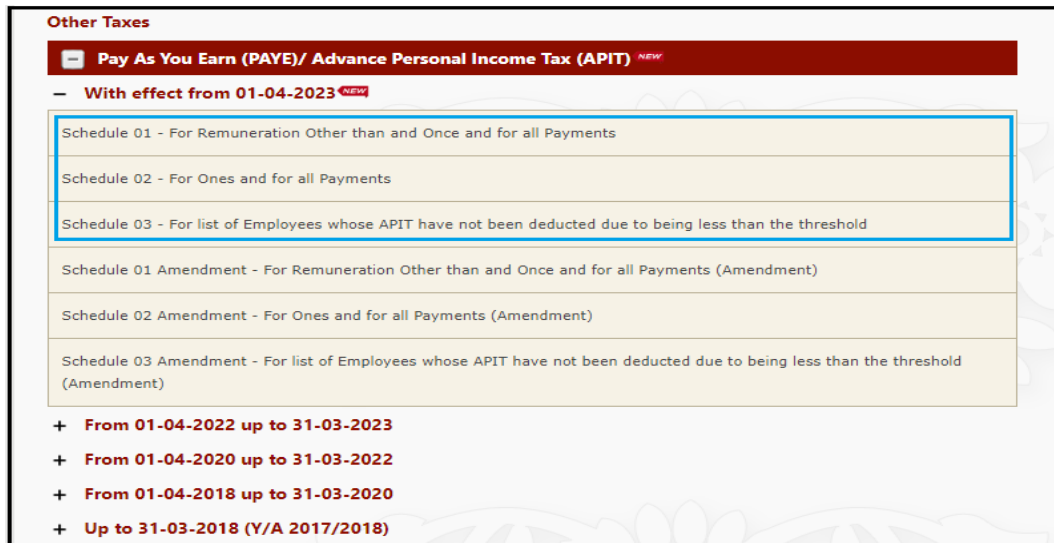
2. Download the corresponding APIT schedules expanding PAYE/APIT under Other Taxes.



3. Click the **required** period range to select the particular schedule/s.

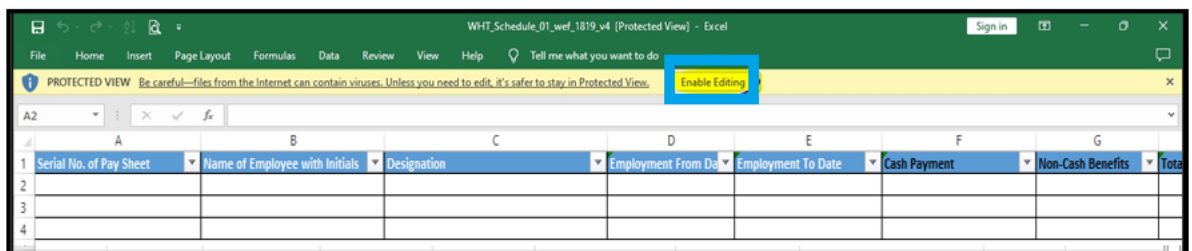


4. Click the required *schedule 01/ schedule 02/ schedule 03* and download the schedules as follows.

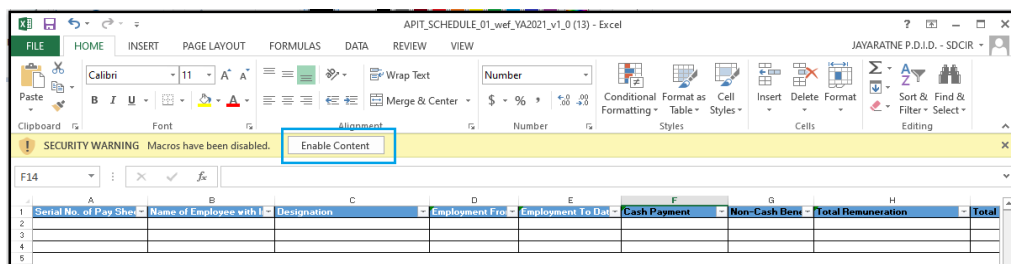


5. The downloaded schedule file appears on your computer with a .xslm extension [Type is Microsoft Excel Macro-Enabled Worksheet]. Double click to open it.

You may see a “Protected View” message when you open the file. Click **Enable Editing**



You may then see a “Security Warning”. Click **Enable Content**



6. Enter schedule details following the help messages in each cage.

A	B	C	D	E
Serial No. of Pay Sheet	Name of Employee with Initials	Designation	Employment From Date	Employment To Date

Enter Employee Name
Text length should be
between 1-100 characters

When enter Schedule 01 details

- a. **Serial No of Pay Sheet** – Enter pay sheet number and it should not be duplicated.
- b. **Name of Employee with Initials** – The name of the Employee should be entered in English and text length should not be exceeded 1-100 characters.
- c. **Designation** – The designation of employee should be entered in English and text length should not be exceeded 1-100 characters.
- d. **Employment From Date** – Date format should be MM/DD/YYYY. Please make sure date is within the year of assessment.
- e. **Employment To date** - Date format should be MM/DD/YYYY. Please make sure date is within the year of assessment.
- f. **Cash Payment** – Gross Remuneration paid as Cash payment during the year of assessment should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- g. **Non-Cash Benefits** - Non-Cash Benefit amount during the year of assessment should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- h. **Total Remuneration** - Total Remuneration should be equal to the sum of Cash payment and Non-Cash Benefits. This cage should allowed maximum 15 digits including 2 decimals.
- i. **Total Tax Exempt / Excluded Remuneration** – Total Remuneration paid as Exempt / Excluded for tax should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- j. **Tax deducted under Primary Employment** – Amount of Tax deducted under Primary Employment should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- k. **Tax deducted under Secondary Employment** – Amount of Tax deducted under Secondary Employment should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- l. **Total Tax Deducted** – Amount of Total Tax Deducted should be equal to the sum of Tax deducted under Primary Employment and Secondary Employment. This cage should allowed maximum 15 digits including 2 decimals.

- m. **Employee NIC** – Valid National Identity Card number of employees should be entered. If valid NIC is provided, Passport number should not be entered.
- n. **Employee Passport No.** - Valid Passport number of employees should be entered. If valid Passport number is provided, NIC number should not be entered.
- o. **Employee TIN** – Valid Taxpayer Identification Number (TIN) of Employee should be entered. Instances where the employee has not provided the TIN, this cage to be left blank.

When enter Schedule 02

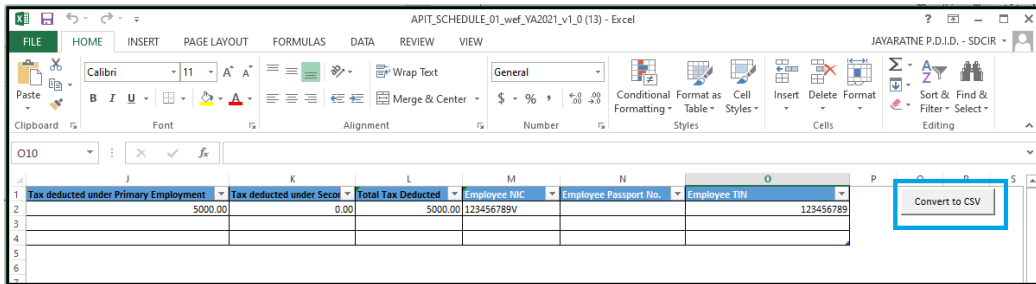
- a. **Serial No of Pay Sheet** – Enter pay sheet number and it should not be duplicated.
- b. **Name of Employee with Initials** - The name of the Employee should be entered in English and text length should not be exceeded 1-100 characters.
- c. **Employee NIC** - Valid National Identity Card number of employees should be entered. If valid NIC is provided, Passport number should not be entered.
- d. **Employee Passport No.** - Valid Passport number of employees should be entered. If valid Passport number is provided, NIC number should not be entered.
- e. **Employment From Date** - Date format should be MM/DD/YYYY. Please make sure to enter the commencement date of employment.
- f. **Employment To Date** - Date format should be MM/DD/YYYY. Please make sure to enter the last date of employment.
- g. **Once and for all Cash Payment** – Once and for all payment paid as cash payment during the year of assessment should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- h. **Once and for all Non-cash Benefits** - Non-Cash Benefit amount during the year of assessment should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- i. **Total Once and for all Payment** - Total Once and for all payment should be equal to the sum of Cash payment and Non-Cash Benefits. This cage should allowed maximum 15 digits including 2 decimals.
- j. **Total Retained** - Total Retain amount should be entered. This cage should contain only 15 digits including 2 decimals. If no data, please keep blank.
- k. **Direction Serial No.** – Direction serial number should be entered. If no data, please keep blank.
- l. **Date of Direction** - Date format should be MM/DD/YYYY. Please make sure date is within the year of assessment. If no data, please keep blank.
- m. **Tax Deducted** – Amount of Tax deducted & remitted should be entered. This cage should contain only 15 digits including 2 decimals. If no data, please keep blank.

- n. **Date of Payment** - Date format should be MM/DD/YYYY. Please make sure date is within the year of assessment. If no data, please keep blank.

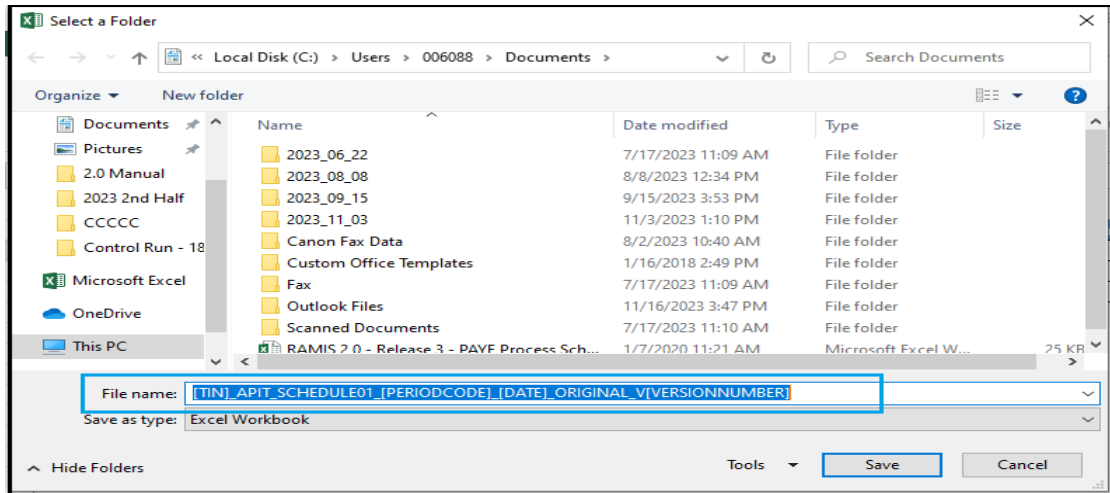
When enter Schedule 03 details

- a. **Serial No of Pay Sheet** – Enter pay sheet number and it should not be duplicated.
- b. **Name of Employee with Initials** – The name of the Employee should be entered in English and text length should not be exceeded 1-100 characters.
- c. **Designation** – The designation of employee should be entered in English and text length should not be exceeded 1-100 characters.
- d. **Employment From Date** – Date format should be MM/DD/YYYY. Please make sure date is within the year of assessment.
- e. **Employment To date** - Date format should be MM/DD/YYYY. Please make sure date is within the year of assessment.
- f. **Cash Payment** – Gross Remuneration paid as Cash payment during the year of assessment should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- g. **Non-Cash Benefits** - Non-Cash Benefit amount during the year of assessment should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- h. **Total Remuneration** - Total Remuneration should be equal to the sum of Cash payment and Non-Cash Benefits. This cage should allowed maximum 15 digits including 2 decimals.
- i. **Total Tax Exempt / Excluded Remuneration** – Total Remuneration paid as Exempt / excluded for tax should be entered. This cage should allowed maximum 15 digits including 2 decimals. If no data, please enter Zero (0).
- j. **Primary Employment/Secondary Employment** – Appropriate Employment type should be selected from the drop down.
- k. **Employee Address** - The address of the employee should be entered. Commas should not be used at any time and instead, leave a space in between. This cage should allowed maximum 100 letters.
- l. **Employee NIC** – Valid National Identity Card number of employees should be entered.
- m. **Employee Passport No.** - Valid Passport number of employees should be entered.
- n. **Employee TIN** – Valid Taxpayer Identification Number (TIN) of Employee should be entered. Instances where the employee has not provided the TIN, this cage to be left blank.

- Once complete the filling data, then xlms file should be converted to csv format (csv comma delimited).



- Under File Name, the naming convention of the schedule file is shown. Name your schedule file accordingly.



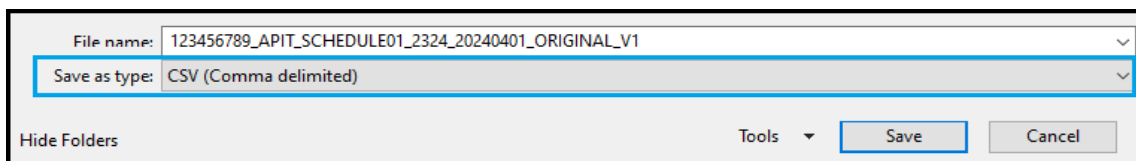
Example.

TIN - 123456789
 Date - 20240401 (YYYYMMDD)
 Period - 2324 (Y/A 2023/2024)

File Name should be *123456789_APIT_SCHEDULE01_2324_20240401_ORIGINAL_V1*



Under Save as type, select CSV (Comma delimited) (*.csv) and Click Save.



B. Download and run the schedule verification tool

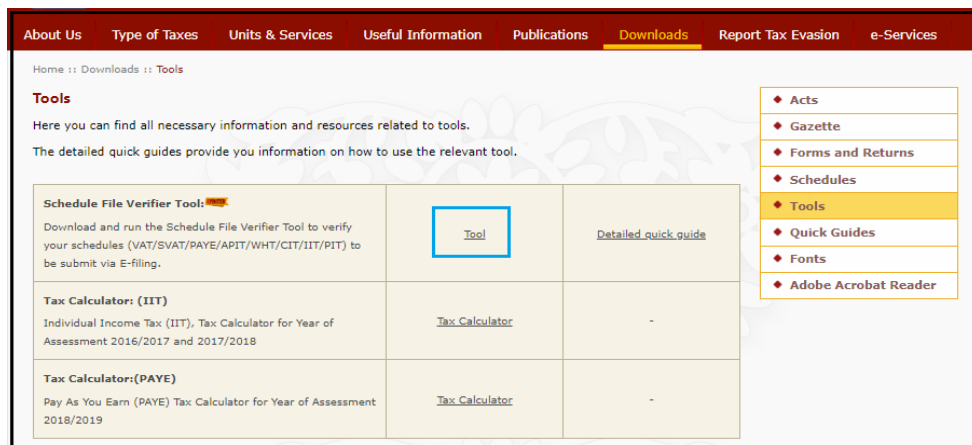
1. Access www.ird.gov.lk with your Internet browser and select the *Downloads* from the menu. Then select the *Schedules* from the sub menu.



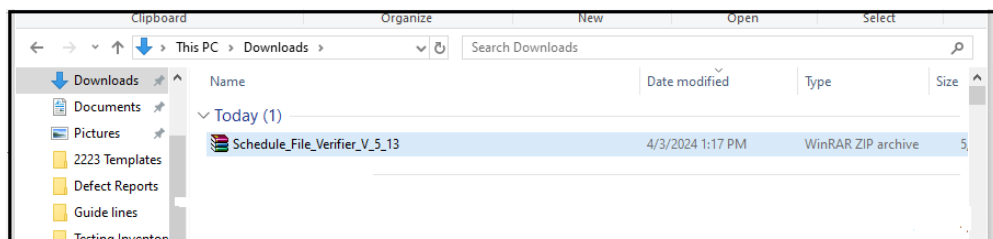
2. Download the schedule verification tool

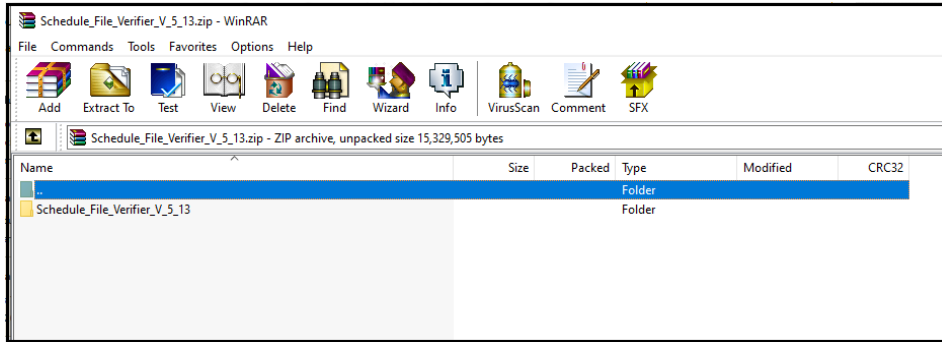


Click Schedule File Verifier Tool to download it to your computer

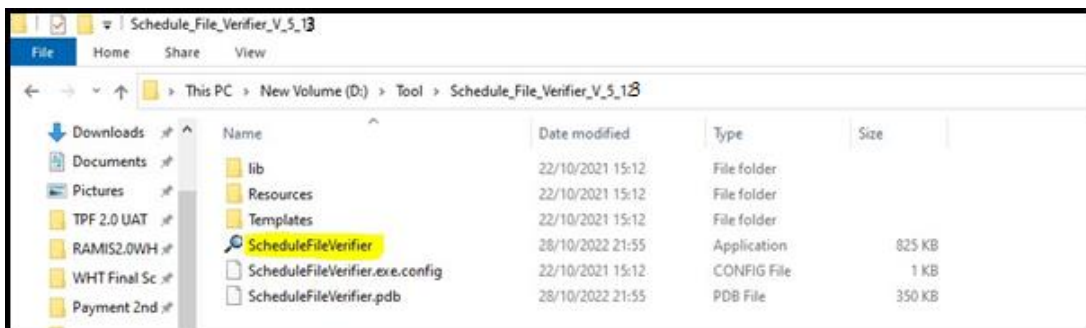
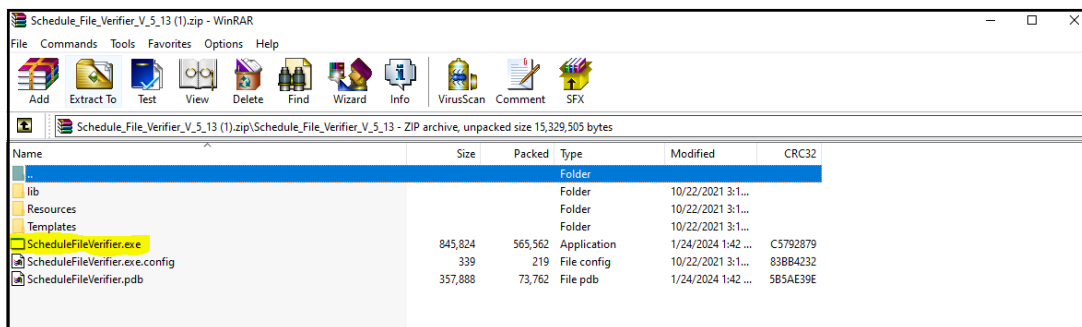


3. Double click the downloaded file and extract (unzip) the contents to your computer





4. Double click the ScheduleFileVerifier.exe file to run the schedule verification tool



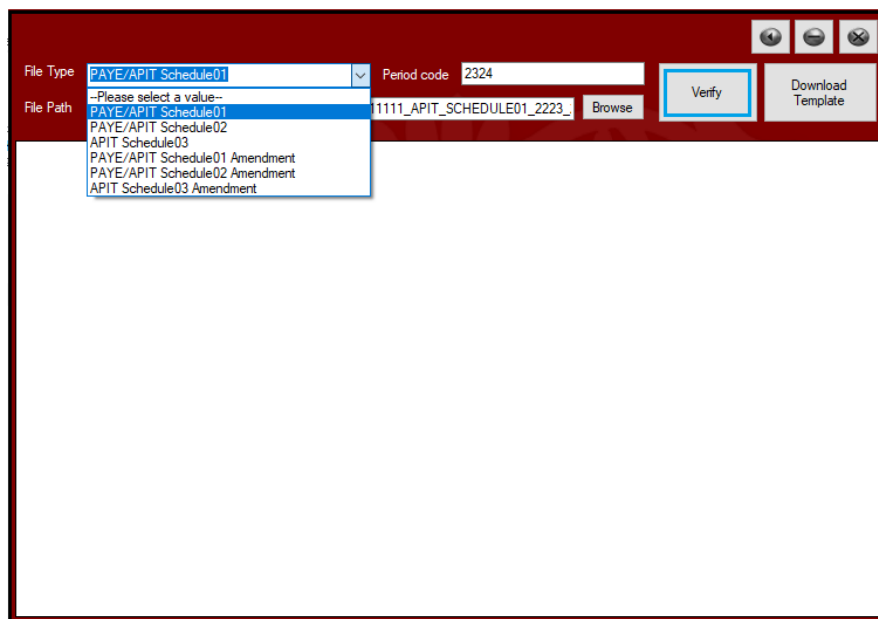
You may see a security warning. Click Run



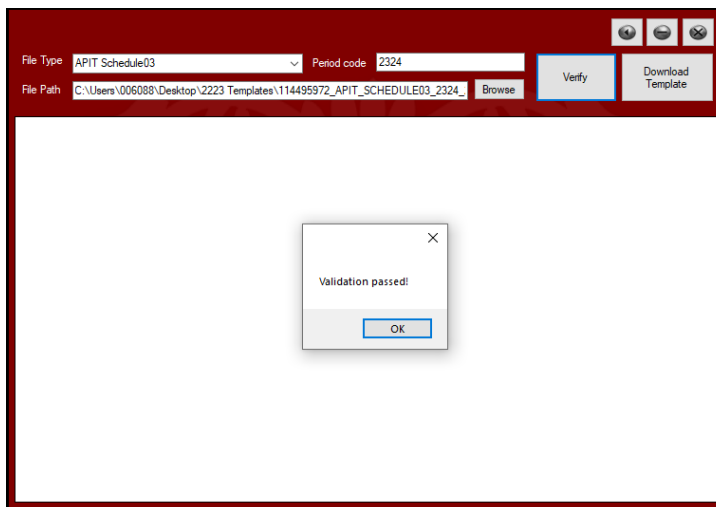
5. The schedule verifier tool program is launched



6. Click the PAYE/APIT Schedule Verifier.
Select File Type and Period code
Click Browse to choose the appropriate document to verify and
Click Verify

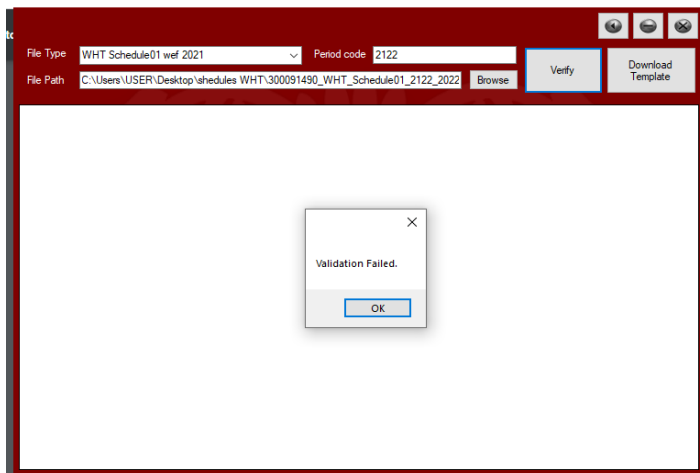


7. If the file verification is successful,

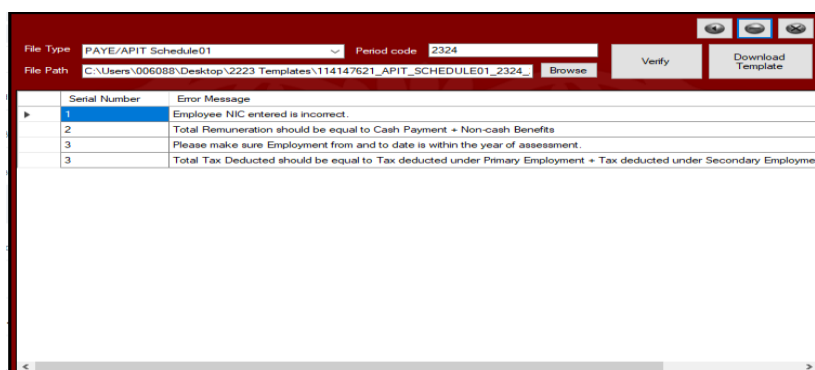


The “Validation passed!” message is shown. Click OK
File verification successful
You may now upload this schedule with your e-Filing return

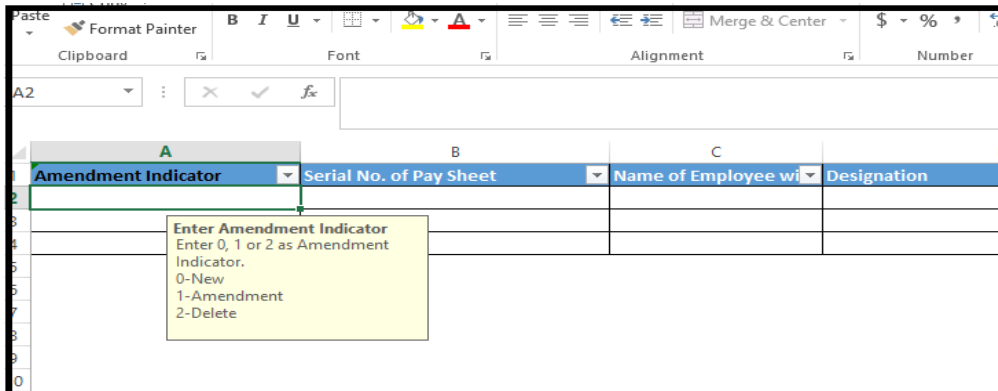
8. If the file verification failed



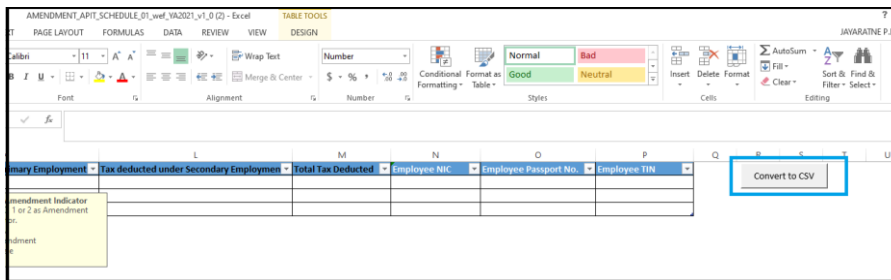
The “Validation failed” message is shown. Click OK



3. Enter the required Amendment Indicator (0 / 1 / 2)

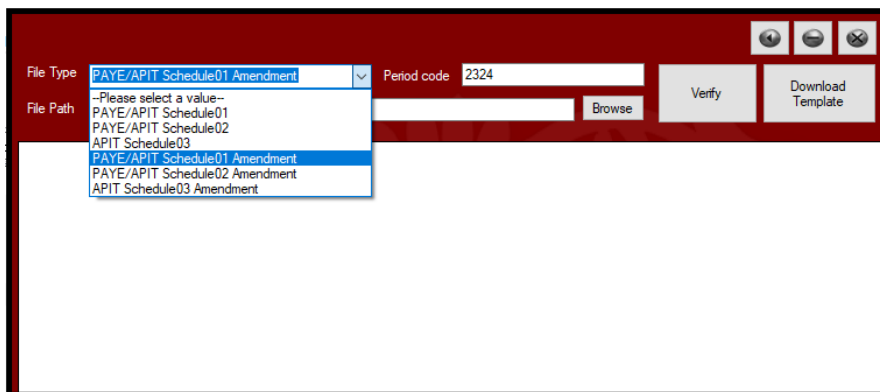


Then enter the schedule details accordingly.
Once done, click Convert to CSV

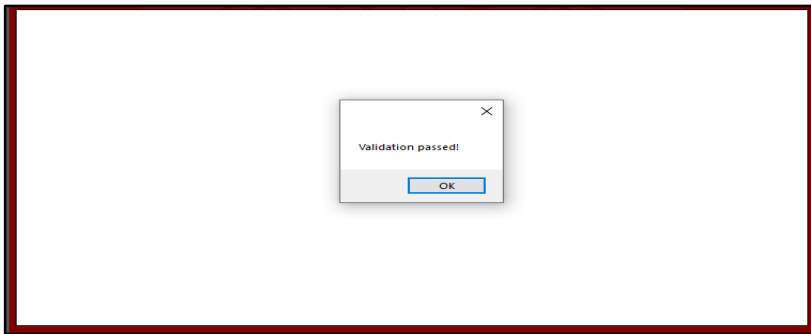


4. Verify the Amendment Schedule

Go to the APIT Schedule Verifier.
Select **appropriate** File Type for amendment and Period code
Click Browse to choose the appropriate document to verify and
Click Verify.



5. If the file verification is successful,

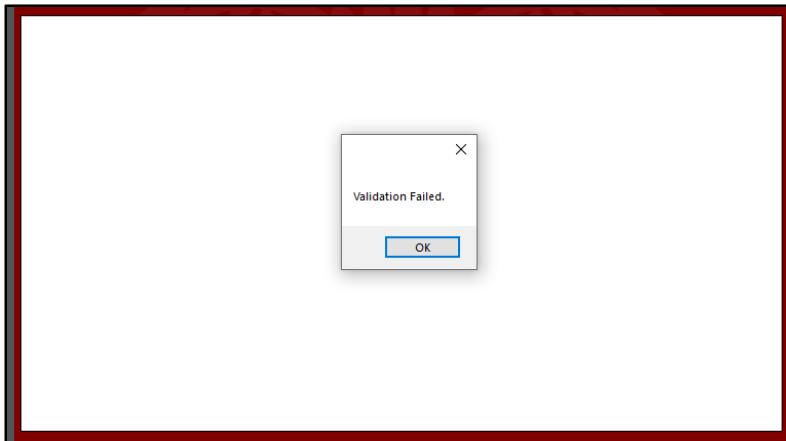


The “Validation passed!” message is shown. Click OK

File verification successful

You may now upload this schedule with your e-Filing return

6. If the file verification failed



- ✓ The validation results and error messages are shown in the screen.
- ✓ The Serial Number refers to the row of the schedule file where the error occurred. The Error Message describes the error encountered
- ✓ Review the structure of your schedule file, make sure that you follow the correct naming convention and ensure that your file is saved as .csv format
- ✓ After making the necessary corrections, repeat steps 4.