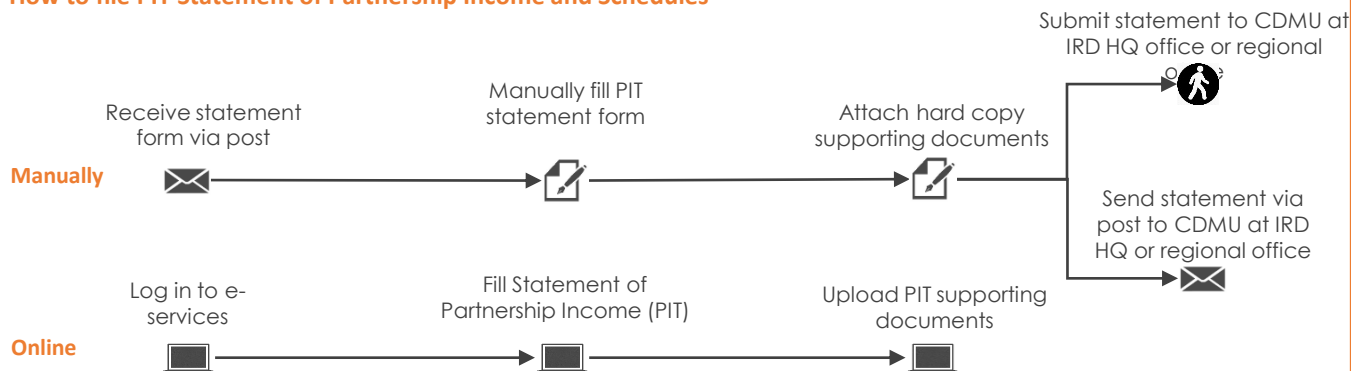




How to file PIT Statement of Partnership Income and Schedules



SUMMARY OF CHANGES

Calendar: No change

Statement of Income and Schedules:

- Statement of Income have been changed
- Rearranged the sections and its numbers
- Tax credit schedule have been revamped

Submission of returns:

- Can be submitted manually, via post or electronically

Changes effective from:

- Yearly filing: From 01 November 2019 (for Year of Assessment 18/19)

To file the PIT Return of Income online, refer to

A. Statement of Income submission

Page 1

To check the new help options, refer to

B. Help options

Page 11



A. Statement of Income submission

- 1 Access www.ird.gov.lk and login to e-services. Refer to the quick guide "How to login" for more details

The screenshot shows the Sri Lanka Inland Revenue website. The top navigation bar includes 'Appeal', 'Return / Schedule Management', 'Clearance', 'Objection', 'Payment', 'Refund', 'Taxpayer Registration', and 'Financial >'. The 'Return / Schedule Management' menu is expanded, showing 'Upload Schedules / Documents' and 'Partnership Tax (PIT)'. A red box highlights the 'Partnership Tax (PIT)' option.

- 2 Select **Return Management** → **Partnership Tax (PIT)** from the top menu

The screenshot shows the 'Partnership tax filing summary' page. It displays the following information:

- Taxpayer identification number: 785520530
- Name of precedent partner: GALLE TOBACCO
- Name of business: GALLE TOBACCO
- Year of assessment: 2018/2019

Below the information, there is a table with the following columns: Year of assessment, Due date, and Status.

Year of assessment	Due date	Status
<input type="checkbox"/> 2018/2019	2019-11-30	NEW

At the bottom of the page, there are three buttons: 'Proceed', 'Remove', and 'Back to home'. A red box highlights the 'Proceed' button.

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



The screenshot shows a 'Confirmation' dialog box with the text 'Are you sure to begin the tax filing?'. There are two buttons: 'Ok' and 'Cancel'. A red box highlights the 'Ok' button.

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



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



**SRI LANKA INLAND REVENUE**

TIN300077145 | LOGOUT

Return / Schedule Management | Clearance | Financial | Payment | Taxpayer Registration | Correspondence

Statement | Schedule | Declaration | Confirmation page | Document detail

Partnership tax- statement

Taxpayer identification number785520530

Name of precedent partner

Name of businessGALLE TOBACCO

Year of assessment2018/2019

Grey fields will be automatically filled in when you complete the schedule tables.
Click on next button at the bottom of this page to go to schedule.

1.1 : Calculation of withholding tax on partnership income

Business income (Rs.)10

Investment income (Rs.)20

Other income (Rs.)30

Total partnership income (10+20+30) (Rs.)400.00

WHT on partnership income (Value of cage 40 * 8%)500.00

Tax paid (cage 217 of schedule 3A) (Rs.)60

Balance payable, if any (50-60)(Rs.)700.00

Tax on final withholding payments (WHT not deducted) (Cage 233 of schedule 3D + cage 238 of schedule 3E) (Rs.)80

WHT paid by withholder (Cage 235 of schedules 3D + Cage 240 of schedule 3E) (Rs.)90

Balance payable, if any (80-90)(Rs.)1000.00

1.2 : Gain from realization of investment asset (refer the capital gain returns)

Calculated gain from realization of investment asset (Rs.)110

Tax on gain from realization of investment asset (Rs.)120

Paid tax (cage 219 of schedule 3A) (Rs.)130

Balance payable/excess paid (120-130)(Rs.)1400.00

Save draft | Next | Cancel

Department of Inland Revenue, Sri Lanka,
Chittampalam A. Gardiner Mawatha, Colombo 02.
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Statement page

Data for cage **10 to 100** will be auto calculated, or auto populated from the schedule.

Enter amount for cage 110 **Calculated gain from realization of investment assets (Rs.)** and cage 120 **Tax on gain from realization of investment assets (Rs.)**

Data for cage **130 and 140** will be auto calculated, or auto populated from the schedule.

- Click **Save draft** button to save all the data you have entered so far.
- Click **Next** button to go to **Schedule**
- Click **Cancel** button to exit this Return and go back to **Filing summary page**



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



How to enter data into the table

The illustration below uses the table: Details of partner as an example.

Checkbox

There is a checkbox for every row of record in all table like this. Checked only when need to remove that row.

Link

There is a link for every row of record in all table like this, in the first column. Clicked only when need to update/edit that row. When click, the data in that row will be populated in the fields below the table for you to amend.

Window

This window contains all the data you will be entering. Each partner of the partnership should be contain in one row.

Fields

These fields are the data you need to enter to create a row of record to be inserted to the window above. Each field label has a correspondent column in the window above.

Sum

The sum for all the records will be automatically calculated and show here. Note that, there may be more than one sum in each window. In this case, this window does not have a sum

A Add button

To enter a row of record, enter the following in the text box provide below the window
Name of partner, TIN, N.I.C. no., Profit ratio
Then click the **Add** button.

B Remove button

To remove a row, checked the **Checkbox** on the left side of that record in the window and click **Remove** button.

C Update button

To edit/amend a row, click **S/N** link of the row of record you wish to edit. The data of that row of record will appear in the field provided below. After finishing editing, click the **Update** button. The data in the window will be updated to the data you have amended. This button will only be enable if a record link was clicked, else it would stay disabled.

D Reset button

This button will clear all the data you have entered in the fields below the window.

Note:

1. Remember to click **Add** button after you have entered data in the fields. Data not added into the windows is **NOT** submitted
2. All fields should contains data before inserted into the window. If you do not have any data to enter for a particular field, please enter "NIL".



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



SRI LANKA INLAND REVENUE

TIN300077145 | LOGOUT

Return / Schedule Management | Clearance | Financial | Payment | Taxpayer Registration | Correspondence

Statement | Schedule | Declaration | Confirmation page | Document detail

Partnership tax - schedule

Taxpayer identification number 785520530

Name of precedent partner

Name of business GALLE TOBACCO

Year of assessment 2016/2017

Schedule 1 : Details of partners

Partner s/n	Year of assessment	N.I.C. no. (203)	Profit ratio (204)
	2018/2019		

Please take note of serial number of the partner in the partners' list table above. All other table below will be referencing to this number. Example : If you enter Partner A in Serial number 1, please ensure all the other table serial number 1 data of partner A.

Add Remove Update Reset

Name of partner 201

TIN 202

N.I.C. no. 203

Profit ratio 204

Schedule 1: Details of partner

Enter all the data for **Name of partner**, **TIN**, **N.I.C. no.** and **Profit ratio** and click the Add button to insert into the window.

Note:

Please take note the row pf each partner. There are some table below (schedule 2A, 2B,4A starts with a Partner s/n column) that needs to enter the data of the partner's in the same sequence.

Example: If you enter Mr John as row 1, all of the other schedule should contains Mr John's data for row 1.

Total profit ration of all partners should added up to 100 (%)

Schedule 2A : Distribution of partnership income and exempt amounts (other than gain from realization of investment assets (CG) and final WHT payments).

Partner s/n	Salary/wages/fees for services to partners or spouse of the partner (205)	Interest on capital loan (206)	Balance income from business (207)
Total	Rs. 0.00 (205A)	Rs. 0.00 (206A)	Rs. 0.00 (207A)

Business income (208)	Investment income (209)	Other income (210)	Total partnership income (211)	Allocation of exempt amount (Rs.)(212)
Rs. 0.00 (208A)	Rs. 0.00 (209A)	Rs. 0.00 (210A)	Rs. 0.00 (211A)	Rs. 0.00 (212A)

One row for each partner, following the order from table in Schedule 1

Add Remove Update Reset

Salary/wages/fees for services to partners or spouse of the partner (Rs.) 205

Interest on capital loan (Rs.) 206

Business income (Rs.) 208

Other income (Rs.) 210

Allocation of exempt amount (Rs.) 212

Balance income from business (Rs.) 207

Investment income (Rs.) 209

Total partnership income (Rs.) 211

Schedule 2A: Distribution pf partnership income and exempt amounts

Enter all the data for **Salary/wages/fees for services to partners or spouse of the partner (Rs.)**, **Interest on capital loan (Rs.)**, **Balance income from business (Rs.)**, **Investment income (Rs.)**, **Other income (Rs.)** and **allocation of exempt amount (Rs.)** and click the Add button to insert into the window.

Business Income (Rs.) and Total partnership income (Rs.) will be auto-summed.

Note:

Please take note there are 2 windows in schedule 2A.

Please take note of the Partner s/n and ensure it follow the row of the partner in schedule 1



Schedule 2B : Distribution of partnership CG & final WHT payments				
Partner s/n	Gain on realization of investment assets (CG) (213)	Allocation of final WHT payments		
		Final WHT deducted or paid (214)	Final WHT not deducted (215)	
<div> <div>One row for each partner, following the order from table in Schedule 1</div> <div> <div>Add</div> <div>Remove</div> <div>Update</div> <div>Reset</div> </div> </div>				
	Gain on realization of investment assets (CG)(Rs.)	213		
	Final WHT deducted or paid (Rs.)	214		
		Final WHT not deducted (Rs.)	215	

Schedule 2B: Distribution of partnership CG & final WHT payments

Enter all the data for **Gain on realization of investment assets (CG)(Rs.)**, **Final WHT deducted or paid (Rs.)** and **Final WHT not deducted (Rs.)** and click the Add button to insert into the window.

Note:

Please take note of the Partner s/n and ensure it follow the row of the partner in schedule 1

Schedule 3 : Tax paid on income of partnership					
Schedule 3A : Details of payments (WHT on partnership income and CG)					
☐	S/n	WHT payment on partnership income		Tax paid on CG	
		Date of payment (216)	Amount (217)	Date of payment (218)	Amount (219)
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding: 5px;"> <div style="width: 10%;"></div> <div style="width: 10%;"></div> <div style="width: 20%;">Total</div> <div style="width: 15%;">Rs. 0.00 (217A)</div> <div style="width: 20%;">Total</div> <div style="width: 25%;">Rs. 0.00 (219A)</div> </div>					
		Add		Remove	
		Update		Reset	
		Date of payment 216 <input type="text"/>		WHT payment on partnership income (Rs.) 217 <input type="text"/>	
		Date of payment 218 <input type="text"/>		Tax paid on CG (Rs.) 219 <input type="text"/>	

Schedule 3A: Detail of payments

Enter all the data for **Date of payment, WHT payment on partnership income (Rs.). Date of payment and Tax paid on CG (Rs.)** and click the Add button to insert into the window.

Schedule 3B : Details of WHT deducted by the withholding agent (other than final)							
<input type="checkbox"/>	S/n	Source/type of income(220)	TIN of WHT agent (221)	Certificate no. (222)	Date of payment (223)	Amount of income received (Rs.)(224)	WHT paid by withholding agent (Rs.)(225)
					Total	Rs. 0.00 (224A)	Rs. 0.00 (225A)

Source/type of income

Certificate no.

Amount of income received (Rs.)

TIN of WHT agent

Date of payment

WHT paid by withholding agent (Rs.)

Schedule 3B: Details of WHT deducted by the withholding agent

Enter all the data for **Source/type of income, TIN of WHT agent, Certificate no., Date of payment, Amount of income received (Rs.)** and **WHT paid by the withholding agent (Rs.)** and click the Add button to insert into the window.



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



Schedule 3C : Details of WHT failed to deduct by the withholding agent (other than final)

<input type="checkbox"/>	S/n	Date of received (226)	Amount of income received (Rs.)(227)	WHT payable by withholder (Rs.) (228)	Date of payment (229)	WHT paid by withholder (Rs.) (230)
Total			Rs. 0.00 (227A)	Rs. 0.00 (228A)	Total	Rs. 0.00 (230A)

Add Remove Update Reset

Date of income received 226

Amount of income received (Rs.) 227

WHT payable by withholder (Rs.) 228

Date of payment 229

WHT paid by withholder (Rs.) 230

Schedule 3C: Details of WHT failed to deduct by the withholding agent

Enter all the data for **Date of income received**, **Amount of income received (Rs.)**, **WHT payable by withholder (Rs.)**, **Date of payment** and **WHT paid by withholder (Rs.)** and click the Add button to insert into the window.

Schedule 3D – Details of final WHT payments failed to deduct by the withholding agent

<input type="checkbox"/>	S/n	Date of received (231)	Amount of income received (Rs.)(232)	WHT payable by withholder (Rs.) (233)	Date of payment (234)	WHT paid by withholder (Rs.) (235)
Total			Rs. 0.00 (232A)	Rs. 0.00 (233A)	Total	Rs. 0.00 (235A)

Add Remove Update Reset

Date of received 231

Amount of income received (Rs.) 232

WHT payable by withholder (Rs.) 233

Date of payment 234

WHT paid by withholder (Rs.) 235

Schedule 3D: Details of final WHT payments failed to deduct by the withholding agent

Enter all the data for **Date of received**, **Amount of income received (Rs.)**, **WHT payable by withholder (Rs.)**, **Date of payment** and **WHT paid by withholder (Rs.)** and click the Add button to insert into the window.

Schedule 3E : Details of final WHT payments not subjected to deduct by the withholding agent

<input type="checkbox"/>	S/n	Date of income received (236)	Amount of income received (Rs.)(237)	WHT payable by withholder (Rs.) (238)	Date of payment (239)	WHT paid by withholder (Rs.) (240)
Total			Rs. 0.00 (237A)	Rs. 0.00 (238A)	Total	Rs. 0.00 (240A)

Add Remove Update Reset

Date of income received 236

Amount of income received (Rs.) 237

WHT payable by withholder (Rs.) 238

Date of payment (239) 239

WHT paid by withholder (Rs.) 240

Schedule 3E: Details of final WHT payments not subjected to deduct by the withholding agent

Enter all the data for **Date of received**, **Amount of income received (Rs.)**, **WHT payable by withholder (Rs.)**, **Date of payment** and **WHT paid by withholder (Rs.)** and click the Add button to insert into the window.



Schedule 4A : Tax credit allocation				
<input type="checkbox"/>	Partner s/n	ESC (Rs.)(241)	WHT on partnership (Rs.)(242)	WHT on other payment (225+230)(Rs.)(243)
	Total	Rs. 0.00 (241A)	Rs. 0.00 (242A)	Rs. 0.00 (243A)

One row for each partner, following the order from table in Schedule 1

ESC (Rs.)

WHT on partnership (Rs.)

WHT on other payment (Rs.)

Schedule 4A: Tax credit allocation

Enter all the data for **ESC (Rs.)**, **WHT on partnership (Rs.)** and **WHT on other payment (Rs.)** and click the Add button to insert into the window.

Note:

Please take note of the Partner s/n and ensure it follow the row of the partner in schedule 1

Schedule 4B : Allocation of CG Tax payment / final WHT and qualifying payment (QP)				
<input type="checkbox"/>	Partner s/n	CG Tax payment (Rs.)(244)	Allocation of final WHT (Rs.)(245)	QP (Rs.)(246)
	Total	Rs. 0.00 (244A)	Rs. 0.00 (245A)	Rs. 0.00 (246A)

One row for each partner, following the order from table in Schedule 1

CG Tax payment (Rs.)
Allocation of final WHT (Rs.)

QP (Rs.)

Schedule 4B: Allocation of CG tax payment

Enter all the data for **CG Tax payment (Rs.)**, **Allocation of final WHT** and **QP (Rs.)** and click the Add button to insert into the window.

Note:

Please take note of the Partner s/n and ensure it follow the row of the partner in schedule 1

Schedule 5 : Details of partnership business		
Business turnover - liable	247	
Business turnover - exempt	248	
Total turnover (247+248)	249	
Administration & establishment expenses	250	
Selling & distribution expenses	251	
Finance expenses	252	
Other expenses	253	
Net profit/comprehensive income	254	
	As at 31.03.2018	As at 31.03.2019
Stock in trade	255A	255B
Raw materials	256A	256B
Working progress	257A	257B
Trade receivables	258A	258B
Due from related parties	259A	259B
Trade payables	260A	260B
Payable to related parties	261A	261B

Schedule 5: Details of partnership business

Enter all the data for **from**
cage 247 to 261B

Cage 249 is auto-summed by the system.



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



I declare to the best of my knowledge and belief that all particulars furnished in this statement and schedules are true, correct and complete. I am aware that making an incorrect or false statement or giving false information is an offence.

Whether the statement or part of the statement prepared by other person ☒ Yes ☐ No
(If "Yes" please fill Part A & Part B, If "No" fill only part B)

Part A

Approved accountant/any other authorized person :

Designation :

Telephone number :

Mobile :

Email :

National identity card number :

TIN, if applicable :

Part B

Full name of the declarant :

Designation :

Telephone number :

Mobile :

Email :

National identity card number of declarant :

TIN, if applicable :

• Notice and Form specified under Section 123 and 126 of the Inland Revenue Act, No. 24 of 2017 by the Commissioner General of Inland Revenue.

- Declare income and other particulars for the year ended 31st March, 2019.

- Attach audited Financial Statement, schedules and other documents required to be submitted

• Duly completed Statement along with the Schedules and any other required documents should be submitted to the Inland Revenue Department on or before the 30th of November, 2019.

• Please note that penalties are imposed on any person who has not submitted a Statement or submitted an incorrect Statement, and penalties and interest shall be imposed for non-payment of taxes on due dates.

Save draft

Go to confirmation page

Back

Cancel

Declaration page

If the Return of part of return is prepared by other person, click the **Yes** radio button and fill up Part A and B.

Else, click the **No** radio button and fill up Part B

Click **Next** to continue.

Confirmation page A

You will be taken to the **"Confirmation tab"** where you will see a summary of your submission. Scroll all the way to the bottom of the screen.

Select **Now** to upload supporting documents.
Supporting documents have to be named as
<Type of document>-<TIN>-<Year of Assessment>. For example: Income Statement-123456789-1516

Upload documents now / Later ☒ Now ☐ Later

A

Amend

Print

Submit

Upload supporting documents

Cancel

Click **Upload supporting documents**

If you choose to submit your documents later, the relevant supporting documents must be submitted to IRD as soon as possible to avoid an incomplete Return of Income



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



Statement Schedule Declaration Confirmation page Document detail

Partnership tax - document detail

Taxpayer identification number 785520530

Name of precedent partner

Name of business GALLE TOBACCO

Year of assessment 2018/2019

Verification of attachment/document

S/n	Description	Relevant
1	Statement of Account	<input type="checkbox"/>
2	Audited Statement of Account	<input type="checkbox"/>
3	Paying-in slip	<input type="checkbox"/>
4	WHT certificates	<input type="checkbox"/>
5	Other relevant documents	<input type="checkbox"/>
6	Schedule for Withholding tax credit	<input type="checkbox"/>
7	Tax computation	<input type="checkbox"/>

Upload documents

Document Type Supporting document Sub Document Type PIT - Audited Statement of Account Select Files

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

Save Reset Cancel

Department of Inland Revenue, Sri Lanka,
Chittampalam A. Gardiner Mawatha, Colombo 02.
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A You will be taken back to the tab "Document Details".

You will see the list of supporting documents that may be applicable for your submission. Check beside each checkbox (☐) on the relevant documents that you will need to upload

B Select the **Sub Document Type: "Supporting Document"** and click **Select Files** (please ensure that the supporting documents selected are accurate)

C Uploaded document will be shown here
The following documents are not mandatory when uploading **Sub Documents**

1. WHT Certificates
2. Copy of the rental agreement
3. Other relevant documents (only to add where necessary at the discretion of the tax payer)

D Click **Save**

E You will be taken back to the "Confirmation tab" where you will see a summary of your submission. Scroll all the way to the bottom of the screen

Click **Submit**



B. Help options



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



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

