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இலங்கை உள்நாட்டு இறைவரி
Sri Lanka Inland Revenue

For Office Use

RIN	
Date	

CAPITAL GAINS TAX RETURN

Period Code: **Return Code:** **From :** **To:**

Taxpayer Identification Number (TIN)	
	Address
Date of Issue:	**Due Date:**

Transaction Status *(Please tick the relevant boxes)*	**Single** Transaction		**Multiple** Transactions		**Jointly Owned** Asset/s		Sale of **Foreign** Asset/s

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.

SECTION- 01: CALCULATION OF CAPITAL GAINS TAX

Please indicate the Values only in LKR

Description (If Schedule is applicable, refer respective total cages of **Part-01** of the Schedule)	Code	Amount Rs.	Cents
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	30		
Incidental Expenses in Acquisition / Realization	40		
Total Cost of the Asset (Cage 20+30+40)	50		
Capital Gains (Cage 10 - 50)	60		
Assessable / Taxable Income on Capital Gains (If schedule is not applicable, Cage 60)	70		
Capital Gains Tax Payable (Cage 70 X 10%)	80		
Foreign Tax Credit	90		
Capital Gains Tax Payable after Foreign Tax Credit (Cage 80-90)	100		
Tax Paid (Cage 200 of Section 2 below)	110		
Balance Tax Payable / (Over Payment) (Cage 100 - 110)	120		

SECTION-02: PAYMENTS

Payment Code	Date of Payment	Cage	Amount Rs.	Cents
	Y Y Y Y / M M / D D	201		
	Y Y Y Y / M M / D D	202		
	Y Y Y Y / M M / D D	203		
Total Tax Payments (Cage 201+202+203)		200		

SECTION 03 : DETAILS OF TRANSACTION /TRANSFEREE

A	**Details of the Transaction *(Block letters only)***

Transaction Number	310		Land Registry	320	
Date of Acquisition	330	Y Y Y Y / M M / D D	Date of Transaction	340	Y Y Y Y / M M / D D
Type of Investment Asset	350				
Address(Location) of realised land and building	360				

B	**Details of Transferee *(Block letters only* & Mark "√" in relevant places)**

Full Name of Transferee	370		
Address of Transferee (Permanent or Residence / Registered)	380		
Status of Transferee	390	Individual ☐	Entity ☐
National **I**dentity **C**ard Number / TIN / Registration Number	395		

SECTION 04 : DECLARATION

(Mark "✓" in relevant places)

Completed Part/s of the Schedule	410	**PART-01**		**PART-02**		**PART-03**	

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 Authorized Person	
Designation	
Telephone Number	Mobile
E-Mail	
Signature	
NIC Number/Passport Number	
TIN (If applicable)	
Date	Y Y Y Y / M M / D D

OFFICIAL FRANK

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 is an offence.

Full Name of the Declarant	
Telephone Number	Mobile
E - Mail	
Signature of Declarant	
NIC Number/ Passport Number	
Date	Y Y Y Y / M M / D D

OFFICIAL FRANK

Capital Gains Tax Return Form specified by the Commissioner General of Inland Revenue under Section 93(3) and Section 93(4) of the Inland Revenue Act No. 24 of 2017.

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