



ශ්‍රී ලංකා දේශීය ආදායම්  
இலங்கை உள்ளூர் இறைவரி  
Sri Lanka Inland Revenue

Resident			
Non - Resident			
Senior Citizen	Yes		No

## RETURN OF INCOME - INDIVIDUAL

YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)		
		Address
Date of Issue:		Due Date:
Taxpayers are advised to refer the Guide before fill the Return and its Schedules. Visit IRD web portal <a href="http://www.ird.gov.lk">www.ird.gov.lk</a> to download the Return with Schedules and Guide		

### SECTION - 01: STATEMENT OF TAX CALCULATION

#### PART A - INCOME LIABLE TO TAX

			Rs.										Cents			
Employment Income	(Schedule 1)	10														
Business Income	(Schedule 2)	20														
Investment Income	(Schedule 3)	30														
Other Income	(Schedule 4)	40														
<b>ASSESSABLE INCOME (10+20+30+40)</b>		<b>50</b>														

#### PART B - DEDUCTIONS FROM ASSESSABLE INCOME

Reliefs			Rs.										Cents			
Relief for Rent Income	(Schedule 3)	60														
Relief on resident's Solar panel	(Schedule 5)	70														
Personal Relief		80														
<b>Total Reliefs (60+70+80)</b>		<b>90</b>														
Qualifying Payments	(Schedule 5)	100														
<b>Total Deductions from Assessable Income (90+100)</b>		<b>110</b>														
<b>TAXABLE INCOME (50-110)</b>		<b>120</b>														

#### PART C - CALCULATION OF TAX PAYABLE

Tax on Terminal Benefits	(Schedule 8)	130														
Tax on Gain on Realization of Investment Assets	(Schedule 8)	140														
Tax on Balance Taxable Income	(Schedule 8)	150														
Tax on Final Withholding Payments (WHT not deducted)	(Schedule 8)	160														
<b>Total Tax Payable (130+140+150+160)</b>		<b>170</b>														
Less: Tax Credits	(Schedule 9)	180														
<b>Balance Tax Payable (If 170 &gt; 180, Then 170 - 180)</b>		<b>190</b>														
<b>Refund Claimed (If 170 &lt; 180, Then 180 - 170)</b>		<b>200</b>														

#### PART D - EXEMPT INCOME / EXCLUDED INCOME

<b>Total Exempt/ Excluded Income (115+216+317)</b>		<b>210</b>														
<b>Foreign Currency Remitted Amounts in to Sri Lanka during the year (406.a+406.b+406.c+406.d=406.e)</b>		<b>210A</b>														



බදු - වඩා හොඳ අනාගතයකට  
வரிகள் - வளமான எதிர்காலத்திற்காக  
TAXES - FOR A BETTER FUTURE

