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 இலங்கை உள்நாட்டு இறைவரி
 Sri Lanka Inland Revenue

SCHEDULES TO RETURN OF INCOME – PART A

RESIDENT COMPANIES, NON-RESIDENT COMPANIES, ENTITIES AND CORPORATIONS Etc.

YEAR OF ASSESSMENT : 2019/2020

| | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|
| Taxpayer Identification Number (TIN) | | | | | | | | | |
| Name of the Taxpayer as shown in the Return | | | | | | | | | |

List of Schedules are given in the below Table. Schedules that are compulsory (Schedule 02, 04 and 07), has marked as “Compulsory” in the table. For others, please mark “X” for schedules if it is not relevant, and “√” for relevant Schedules.

You are required to submit Schedule 02, 04, 07 and other relevant Schedules from the table which are marked as “√” along with the Return.

Please fill all the “cages” of the required Schedules, and mention as “NIL” if nothing to be filled in any of the cage.

Table

| Select the relevancy of the Schedule | | Compulsory Relevant (√) Not Relevant (x) |
|--------------------------------------|---|--|
| SCHEDULE – 01 | Exempt Amounts / Gains & Profits (If there is any Exempt amount) | |
| SCHEDULE – 02 | Summary of Assessable Income | Compulsory |
| SCHEDULE – 02B | Loss Deduction Summary (If there are any Losses) | |
| SCHEDULE – 03 | Qualifying Payments (If there are any Qualifying Payments) | |
| SCHEDULE – 04 | Tax on Taxable Income | Compulsory |
| SCHEDULE – 05 | Tax on Remittance (If there is a value in Cage 110) | |
| SCHEDULE – 06 | Tax on Receipt of Final Withholding Payments (If there is any receipt of Final Withholding payment) | |
| SCHEDULE – 07 | Tax Credits | Compulsory |
| SCHEDULE – 07A | Economic Service Charge (If there is any ESC credit) | |
| SCHEDULE – 07B | WHT Credit Claimed from CIT (If there is any WHT credit) | |
| SCHEDULE – 07C | Notional Tax Credit (If there is any Notional Tax credit) | |

Required Schedules for filling return could be downloaded from www.ird.gov.lk.

(<http://www.ird.gov.lk/en/Downloads/SitePages/Forms>)

| | |
|--------------------------------------|--|
| Taxpayer Identification Number (TIN) | |
| Year of Assessment | |

SCHEDULE – 01 EXEMPT AMOUNTS / GAINS & PROFITS

Schedule 01A: Exempt Amounts under Third Schedule of the Inland Revenue Act, No. 24 of 2017

| Items ^{*1} | Description | Exempt Amounts / Gains & Profits | | | | | | | | | | | | | | | |
|-------------------------------|-------------|----------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | 10.A.1 | | | | | | | | | | | | | | | |
| | | 10.A.2 | | | | | | | | | | | | | | | |
| | | 10.A.3 | | | | | | | | | | | | | | | |
| | | 10.A.4 | | | | | | | | | | | | | | | |
| | | 10.A.5 | | | | | | | | | | | | | | | |
| Total (Cage 10.A.1 to 10.A.5) | | 10.A | | | | | | | | | | | | | | | |

^{*1} In terms of section 9 which are specified in the THIRD SCHEDULE to the Inland Revenue Act, No. 24 of 2017 (Including exempt amounts/gains & profits with effect from 01.01.2020)

Schedule 01B: Exemptions under the Provision of the Inland Revenue Act, No. 10 of 2006

| Section ^{*2} | Description | No of Years | End Date | | | | | | Exempt Amounts/ Gains & Profits | | | | | | | | | | | | | | | | | |
|-------------------------------|-------------|-------------|----------|---|---|---|---|---|---------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | D | D | M | M | Y | Y | 10.B.1 | | | | | | | | | | | | | | | | | |
| | | | D | D | M | M | Y | Y | 10.B.2 | | | | | | | | | | | | | | | | | |
| | | | D | D | M | M | Y | Y | 10.B.3 | | | | | | | | | | | | | | | | | |
| | | | D | D | M | M | Y | Y | 10.B.4 | | | | | | | | | | | | | | | | | |
| | | | D | D | M | M | Y | Y | 10.B.5 | | | | | | | | | | | | | | | | | |
| Total (Cage 10.B.1 to 10.B.5) | | | | | | | | | 10.B | | | | | | | | | | | | | | | | | |

^{*2} Sections of 16C, 16D, 16E, 17, 17A, 18, 20, 24A, of the Inland Revenue Act, No. 10 of 2006, which has provided in the Gazette Notification No. 2064/53 dated 1st of April, 2018.(Transitional Provisions)

Schedule 01C: Exemptions under the Provisions of the BOI Act

| Agreement No*3 | Date of Agreement | No of Years | End Date | | | | | | Exempt Amounts/ Gains & Profits | | | | | | | | | | | | | | | | | | | |
|-------------------------------|-------------------|-------------|----------|---|---|---|---|---|---------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | D | D | M | M | Y | Y | 10.C.1 | | | | | | | | | | | | | | | | | | | |
| | | | D | D | M | M | Y | Y | 10.C.2 | | | | | | | | | | | | | | | | | | | |
| | | | D | D | M | M | Y | Y | 10.C.3 | | | | | | | | | | | | | | | | | | | |
| | | | D | D | M | M | Y | Y | 10.C.4 | | | | | | | | | | | | | | | | | | | |
| | | | D | D | M | M | Y | Y | 10.C.5 | | | | | | | | | | | | | | | | | | | |
| Total (Cage 10.C.1 to 10.C.5) | | | | | | | | | 10.C | | | | | | | | | | | | | | | | | | | |

^{*3} Agreement with BOI under BOI Law

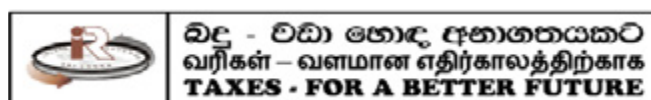
Total Exempt Amounts/Gains & Profits (10 A + 10B + 10 C)
[Enter this value to Cage10 of the Return of Income]

10.0

SCHEDULE – 01D EXEMPT LOSSES

| Items ^{*4} | Description | Exempt Losses | | | | | | | | | | | | | | | |
|-------------------------------|-------------|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | 10.D.1 | | | | | | | | | | | | | | | |
| | | 10.D.2 | | | | | | | | | | | | | | | |
| | | 10.D.3 | | | | | | | | | | | | | | | |
| | | 10.D.4 | | | | | | | | | | | | | | | |
| | | 10.D.5 | | | | | | | | | | | | | | | |
| Total (Cage 10.D.1 to 10.D.5) | | 10.D | | | | | | | | | | | | | | | |

^{*4} Loss ascertained in relation to the exempt amounts in terms of section 9 which are specified in the THIRD SCHEDULE to the Inland Revenue Act, No. 24 of 2017 (Including exempt amounts with effect from 01.01.2020) or as per Sections of 16C, 16D, 16E, 17, 17A, 18, 20, 24A, of the Inland Revenue Act, No. 10 of 2006, which has provided in the Gazette Notification No. 2064/53 dated 1st of April, 2018.(Transitional Provisions) or in accordance of the BOI agreement under the BOI Law (if applicable for the Year of Assessment).







இலங்கை செளத அமைச்சு
இலங்கை உள்ளாட்சி இறைவரி
Sri Lanka Inland Revenue

Year of Assessment

[illegible]

Investment

| | | | | | | | | | | | | | | | | | | | |
|-----------------------------------|------------|--|--|--|--|--|--|--|--|------------|--|--|--|--|--|--|--|--|--|
| Loss Claimed from Local Sources | A(20,B:40) | | | | | | | | | B(30,B:30) | | | | | | | | | |
| Loss Claimed from Foreign Sources | C(20,B:85) | | | | | | | | | D(30,B:45) | | | | | | | | | |
| Total Loss Deductible | 20:B:0 | | | | | | | | | 30:B:0 | | | | | | | | | |

40%

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20.B.40



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Sri Lanka Inland Revenue

| SCHEDULE – 02B (11): Specific Loss Deductions | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------------------------|----------------------------|---------------------------|--|--|--|--|--|--|---------------------------|---------|--|--|--|--|--|----------------------|---------|--|--|--|--|--|--|
| Part 1 : Investment Incentives under Second Schedule | | | | | | | | | | | | | | | | | | | | | | | | |
| Y/A | Ref. | No. of years to be Claimed | Amount of Losses Incurred | | | | | | | Amount of Losses Deducted | | | | | | | Amount of Losses C/F | | | | | | | |
| 20.... | 2 nd Sch. Para.7 | 10 Y | 20.B.50 | | | | | | | | 20.B.60 | | | | | | | 20.B.70 | | | | | | |
| | 2 nd Sch. Para.8 | 25 Y | 20.B.51 | | | | | | | | 20.B.61 | | | | | | | 20.B.71 | | | | | | |
| Part 11: Leasing Losses Under Transitional Provision | | | | | | | | | | | | | | | | | | | | | | | | |
| Finance Leasing Losses ^{*3} | | | 20.B.52 | | | | | | | | 20.B.62 | | | | | | | 20.B.72 | | | | | | |
| Total Specific losses deducted | | | | | | | | | | 20.B.63 | | | | | | | | | | | | | | |

^{*1} Loss before deducting investment incentives under 2nd Schedule of the Act.

^{*2} - Adjustment will only applicable if, Gains & Profits during the year > Total loss on same rate or same source.

- Adjustment made for transfer of losses from higher rate to lower rate within the same source or Business to Investment and Investment Incentives under Second Schedule (Para 07 & 08) or other adjustments if any (leasing losses etc)

^{*3} Losses incurred on the agreements entered into prior to April 01, 2018. Losses on finance leases can be deducted only from adjusted finance leasing profit.

| SCHEDULE – 02B (111) : Investment Losses | | | | | | | | | | | | | | | | | | | |
|---|---------|--|--|--|--|--|--|-----------|--|--|--|--|---------|--|--|--|--|--|--|
| | 14% | | | | | | | 28% & 24% | | | | | | | | | | | |
| B/F from Y/A 2018/19 | 30.B.10 | | | | | | | 30.B.20 | | | | | | | | | | | |
| Losses During the Y/A 2019/20 | 30.B.11 | | | | | | | 30.B.21 | | | | | | | | | | | |
| Total Losses | 30.B.12 | | | | | | | 30.B.22 | | | | | | | | | | | |
| Investment Gains & Profits | 30.B.13 | | | | | | | 30.B.23 | | | | | | | | | | | |
| Adjustment +/- ^{*2} | | | | | | | | | | | | | | | | | | | |
| Losses transfer from Higher Rate to Lower Rate | 30.B.14 | | | | | | | 30.B.24 | | | | | | | | | | | |
| Losses Transfer from Business (From: 20.B.15, 20.B.95,20.B.25 or 20.B.35) | 30.B.15 | | | | | | | 30.B.25 | | | | | | | | | | | |
| Losses Deductible | 30.B.16 | | | | | | | 30.B.26 | | | | | | | | | | | |
| Losses Expired | 30.B.17 | | | | | | | 30.B.27 | | | | | | | | | | | |
| Losses Carried Forward | 30.B.18 | | | | | | | 30.B.28 | | | | | | | | | | | |
| 2019/20 | | | | | | | | | | | | | | | | | | | |
| 2018/19 | | | | | | | | | | | | | | | | | | | |
| Investment Losses Deductible (30.B.16+ 30.B.26) | | | | | | | | | | [Enter this value to cage B of Sch. 02B] | | | 30.B.30 | | | | | | |

| SCHEDULE – 02B (1V): Foreign Losses | | | | | | | | | | | | | | |
|--|-----------|--|--|--|--|--|--|------------|--|--|--|--|--|--|
| | Business | | | | | | | Investment | | | | | | |
| B/F from Y/A 2018/19 | 20.B.80 | | | | | | | 30.B.40 | | | | | | |
| Losses During the Y/A 2019/20 | 20.B.81 | | | | | | | 30.B.41 | | | | | | |
| Total Losses | 20.B.82 | | | | | | | 30.B.42 | | | | | | |
| Foreign Gains & Profits | 20.B.83 | | | | | | | 30.B.43 | | | | | | |
| Adjustment +/- ^{*2} | | | | | | | | | | | | | | |
| Business Losses Transfer to Investment (Foreign) | 20.B.84 | | | | | | | 30.B.44 | | | | | | |
| Losses Deductible [Enter these values to cage C & D of Sch. 02B] | 20.B.85 | | | | | | | 30.B.45 | | | | | | |
| Losses Expired | 20.B.86 | | | | | | | 30.B.46 | | | | | | |
| Losses Carried Forward | 20.B.87 | | | | | | | 30.B.47 | | | | | | |
| 2019/20 | 20.B.87.1 | | | | | | | 30.B.47.1 | | | | | | |
| 2018/19 | 20.B.87.2 | | | | | | | 30.B.47.2 | | | | | | |



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வரிகள் - வளமான எதிர்காலத்திற்காக
TAXES - FOR A BETTER FUTURE



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இலங்கை உள்ளாட்டு இறைவரி
Sri Lanka Inland Revenue

| | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|
| Taxpayer Identification Number (TIN) | | | | | | | | | |
| Year of Assessment | | | | | | | | | |

[illegible]

| Payment made during the Year of Assessment - 2019/20 (IR Act No. 24 of 2017) | |
|---|-----|
| 1 | 2 |
| 3 | 4 |
| 5 | 6 |
| 7 | 8 |
| 9 | 10 |
| 11 | 12 |
| 13 | 14 |
| 15 | 16 |
| 17 | 18 |
| 19 | 20 |
| 21 | 22 |
| 23 | 24 |
| 25 | 26 |
| 27 | 28 |
| 29 | 30 |
| 31 | 32 |
| 33 | 34 |
| 35 | 36 |
| 37 | 38 |
| 39 | 40 |
| 41 | 42 |
| 43 | 44 |
| 45 | 46 |
| 47 | 48 |
| 49 | 50 |
| 51 | 52 |
| 53 | 54 |
| 55 | 56 |
| 57 | 58 |
| 59 | 60 |
| 61 | 62 |
| 63 | 64 |
| 65 | 66 |
| 67 | 68 |
| 69 | 70 |
| 71 | 72 |
| 73 | 74 |
| 75 | 76 |
| 77 | 78 |
| 79 | 80 |
| 81 | 82 |
| 83 | 84 |
| 85 | 86 |
| 87 | 88 |
| 89 | 90 |
| 91 | 92 |
| 93 | 94 |
| 95 | 96 |
| 97 | 98 |
| 99 | 100 |

[illegible][illegible][illegible]



| | |
|--------------------------------------|--|
| Taxpayer Identification Number (TIN) | |
| Year of Assessment | |

Amount B/F from Y/A 2017/2018 (Regulation under Sec. 194)

| | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|
| E | Limited to 1/5 th of Assessable Income and balance if any, can be C/F ^{*2} | | | | | | | | | | | | |
| Qualifying Payment B/F from last year | 60.10 | | | | | | | | | | | | |
| 1/5 th of Assessable Income | 60.11 | | | | | | | | | | | | |
| Amount Deductible (lower of 60.10 or 60.11)[Enter to cage 60.12.A] | 60.12 | | | | | | | | | | | | |
| Amount C/F to next year (60.10 – 60.12) | 60.13 | | | | | | | | | | | | |

^{*2} Expenditure incurred for Government Development Plan.

| | | | | | | | | | | | | | |
|---|----------------------------------|--------------------------|--|--|--|--|--|-------------------------|--|--|--|--|--|
| F | Limited Deductions ^{*3} | | | | | | | | | | | | |
| Restricted bracket | B/F from last year | Amount Deductible | | | | | | C/F to next year | | | | | |
| 10 Million | 60.14 | 60.15 | | | | | | 60.16 | | | | | |
| 25 Million | 60.17 | 60.18 | | | | | | 60.19 | | | | | |
| 35 Million | 60.20 | 60.21 | | | | | | 60.22 | | | | | |
| 100 Million | 60.23 | 60.24 | | | | | | 60.25 | | | | | |
| Amount Deductible (60.15+60.18+60.21+60.24)[Enter to cage 60.26.A] | 60.26 | | | | | | | | | | | | |

^{*3} 10M – Cost for production or Cost of upgrading of Cinema, 25M – Cost of construction and Equipment of Cinema, 35M – Cost for production of Film & Promotional expenses, 100M – Cost of New undertaking in sec 20(2)(C).

| | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|
| G | Donation to the Government or Specified Institutions, 100% deductible and balance if any, can be C/F | | | | | | | | | | | | |
| Qualifying Payment B/F from last year | 60.27 | | | | | | | | | | | | |
| Amount Deductible | 60.28 | | | | | | | | | | | | |
| Amount C/F to next year (60.27 – 60.28) [Enter to cage 60.28.A] | 60.29 | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| H | Limited to 1/3 rd of Assessable Income or Rs. 300,000,000 whichever is higher, balance if any, can be C/F ^{*4} | | | | | | | | | | | | |
| Qualifying Payment B/F from last year | 60.30 | | | | | | | | | | | | |
| 1/3 rd of Assessable Income or Rs.300Mn whichever is higher | 60.31 | | | | | | | | | | | | |
| Amount Deductible (lower of 60.30 or 60.31) | 60.32 | | | | | | | | | | | | |
| Amount C/F to next year (60.30 – 60.32) [Enter to cage 60.32.A] | 60.33 | | | | | | | | | | | | |

^{*4} Cost of acquisition or Merger of any Bank, Financial Institution, or any Leasing Company



| SCHEDULE – 04 : TAX ON TAXABLE INCOME | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-------------------------|----------------|--|--|--|--|--|--|--|--|--|------|---------|--|--|--|--|--|--|--|--|--|--|--|--|
| Code ^{*6} | Reference ^{*7} | Taxable Income | | | | | | | | | | Rate | Tax | | | | | | | | | | | | |
| | | 80.1 | | | | | | | | | | | 80.1.1 | | | | | | | | | | | | |
| | | 80.2 | | | | | | | | | | | 80.2.1 | | | | | | | | | | | | |
| | | 80.3 | | | | | | | | | | | 80.3.1 | | | | | | | | | | | | |
| | | 80.4 | | | | | | | | | | | 80.4.1 | | | | | | | | | | | | |
| | | 80.5 | | | | | | | | | | | 80.5.1 | | | | | | | | | | | | |
| | | 80.6 | | | | | | | | | | | 80.6.1 | | | | | | | | | | | | |
| | | 80.7 | | | | | | | | | | | 80.7.1 | | | | | | | | | | | | |
| | | 80.8 | | | | | | | | | | | 80.8.1 | | | | | | | | | | | | |
| | | 80.9 | | | | | | | | | | | 80.9.1 | | | | | | | | | | | | |
| | | 80.10 | | | | | | | | | | | 80.10.1 | | | | | | | | | | | | |
| Total Taxable Income at Special Rates ^{*8} | | 80.0.1 | | | | | | | | | | | 80.0 | | | | | | | | | | | | |
| Gain on Realization of Investment Assets ^{*9} | | 90.0.1 | | | | | | | | | | 10% | 90.0 | | | | | | | | | | | | |
| Balance Taxable Income at Normal Rate ^{*10} | | 100.0.1 | | | | | | | | | | 24% | 100.0 | | | | | | | | | | | | |

^{*6}Selects relevant code from list provided by IRD web portal

http://www.ird.gov.lk/en/Downloads/IT_Corporate_Doc/List_of_Codes_for_Special_Tax_Rates.pdf

^{*7} Relevant description of tax rate code

^{*8} Aggregate of Taxable Income at Special Rate (Cage 80.1 to 80.10).

^{*9} Gain on Realization of Investment Assets Calculated under chapter IV of the Act

^{*10} Balance calculate after deducting the value on cage 80.0.1 & 90.0.1. Consider the 28% tax rate applicable for the period from 01.04.2019 to 31.12.2019 as a special rate for tax return proposes.



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இலங்கை உள்நாட்டு இறைவரி
Sri Lanka Inland Revenue

| | | | | | | | | | | |
|--------------------------------------|--|--|--|--|--|--|--|--|--|--|
| Taxpayer Identification Number (TIN) | | | | | | | | | | |
| Year of Assessment | | | | | | | | | | |

| SCHEDULE – 05: TAX ON REMITTANCES (This Schedule is applicable only for Non Resident Entities who carries on business in Sri Lanka through a Sri Lankan Permanent Establishment) | | | | | | | | | | | | | |
|--|-------|--|--|--|--|--|--|--|--|--|--|--|--|
| Type of Remittance | Value | | | | | | | | | | | | |
| Amounts remitted or retained abroad out of the profits that are subject to Tax | 110.1 | | | | | | | | | | | | |
| Any amount received outside Sri Lanka by or on behalf of the Non-Resident Person from conducting Business in Sri Lanka ^{*1} | 110.2 | | | | | | | | | | | | |
| Total Gross Remittances (Aggregate of 100.1 & 100.2) | 110.3 | | | | | | | | | | | | |
| Tax on Remittance at 14% [Enter to cage 110 of the Return of income] | 110.0 | | | | | | | | | | | | |
| Tax Paid on Remittances | 110.4 | | | | | | | | | | | | |

| Breakup of Tax paid on Remittances ^{*2} | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|---|---|---|-----------------|---|---|---|------------------------|--|--|--|---------------------|--|--|--|-----------------|--|--|--|--|--|--|--|--|--|--|---|---|---|---|---|---|---|---|---|
| | Date of Remittance | | | | Amount Remitted | | | | Remittance Tax Payable | | | | Remittance Tax Paid | | | | Date of Payment | | | | | | | | | | | | | | | | | | | |
| | 110.5 | | | | 110.6 | | | | 110.7 | | | | 110.8 | | | | 110.9 | | | | | | | | | | | | | | | | | | | |
| 1 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y | |
| 2 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| 3 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| 4 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| 5 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| 6 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| 7 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| 8 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| 9 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| 10 | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y |
| Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

^{*1} Amount which is subject to Income Tax in Sri Lanka, (excluding dividends paid by a resident company to the non-resident person)

^{*2} Details of remittances liable for Remittance Tax





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இலங்கை உள்ளநாட்டு இறைவரி
Sri Lanka Inland Revenue

| | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|
| Taxpayer Identification Number (TIN) | | | | | | | | | |
| Year of Assessment | | | | | | | | | |

SCHEDULE – 06 RECEIPT OF FINAL WITHHOLDING PAYMENTS

[illegible]

Breakup for Receipt of Final Withholding Payment, Tax deducted by Withholding Agent^{*1}

[illegible]

Breakup for Receipt of Final Withholding Payment, Tax not deducted by Withholding Agent*

[illegible]

*! In case if provided space is not enough, Please fill and attach as a separate sheet.



**இதில் - உயர்வான எதிர்காலத்திற்காக
TAXES - FOR A BETTER FUTURE**



| SCHEDULE – 07: TAX CREDIT ^{*11} | | | | | | | | | | | | | |
|--|--------|--|--|--|--|--|--|--|--|--|--|--|--|
| Non-Refundable Credits | | | | | | | | | | | | | |
| Foreign Tax Credit | 140.1 | | | | | | | | | | | | |
| Other Relief ^{*12} | 140.2 | | | | | | | | | | | | |
| ESC deductible (Cage 140.3.6 of Schedule 07A) | 140.3 | | | | | | | | | | | | |
| Notional Tax Credit deductible (Cage C of Schedule 07C) | 140.4 | | | | | | | | | | | | |
| Total Non-Refundable Credits (Cage 140.1 to 140.4) | 140.A | | | | | | | | | | | | |
| Refundable Credits | | | | | | | | | | | | | |
| Tax paid on Remittances | 140.10 | | | | | | | | | | | | |
| Tax paid on Realization of Investment Assets | 140.11 | | | | | | | | | | | | |
| Withholding Tax Credit claimed from CIT (Cage F.2 of Schedule 07 B) | 140.12 | | | | | | | | | | | | |
| Self-Assessed Tax payments ^{*13} | 140.13 | | | | | | | | | | | | |
| Total Refundable Credits (Cage 140.10 to 140.13) | 140.B | | | | | | | | | | | | |
| TOTAL TAX CREDITS (140.A + 140.B) [Enter to Cage 140 of the Return of Income] | 140.0 | | | | | | | | | | | | |
| Total Income Tax Refund available from previous years ^{*14} | 140.C | | | | | | | | | | | | |

| SCHEDULE – 07A: ECONOMIC SERVICE CHARGE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|---------|--|--|--|--|---------|--|--|--|--|---------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Break up of balance brought forward from the previous years | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2015/16 | | | | | | | | | | 2017/18 | | | | | | | | | | 2018/19 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Brought Forward ESC Balance | | | | | | | | | | | | | | | 140.3.1 | | | | | | | | | | | | | | | | | | | | | |
| Economic Service Charge for the Y/A 2019/2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Credit from Custom payments ^{*15} | | | | | | | | | | | | | | | 140.3.2 | | | | | | | | | | | | | | | | | | | | | |
| Credit from Quarterly payments under ESC liability | | | | | | | | | | | | | | | 140.3.3 | | | | | | | | | | | | | | | | | | | | | |
| Total ESC Credits Available (Cage 140.3.1 + 140.3.2 + 140.3.3) | | | | | | | | | | | | | | | 140.3.4 | | | | | | | | | | | | | | | | | | | | | |
| Balance payable of Income Tax after deducting Foreign Tax Credit and Other Relief [(cage 80+90+100 of the Return of Income) – (cage 140.1 +140.2)] | | | | | | | | | | | | | | | 140.3.5 | | | | | | | | | | | | | | | | | | | | | |
| ESC Deductible [Enter to Cage 140.3 of Schedule 07] | | | | | | | | | | | | | | | 140.3.6 | | | | | | | | | | | | | | | | | | | | | |
| Total excess balance Carried Forward (cage 140.3.4 -140.3.6 – any B/F balance from Y/A 2015/16 & 2017/18) | | | | | | | | | | | | | | | 140.3.7 | | | | | | | | | | | | | | | | | | | | | |
| Break up of excess balance Carried Forward to the next Year of Assessments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2018/19 | | | | | | | | | | | | | | | 2019/20 | | | | | | | | | | | | | | | | | | | | | |
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இலங்கை உள்நாட்டு இறைவரி
Sri Lanka Inland Revenue

| | | | | | | | | | |
|--------------------------------------|--|--|--|--|--|--|--|--|--|
| Taxpayer Identification Number (TIN) | | | | | | | | | |
| Year of Assessment | | | | | | | | | |

| SCHEDULE – 07C: NOTIONAL TAX CREDIT | | | | | | | | | | | | |
|--|---|--|--|--|--|--|--|--|--|--|--|--|
| B/F from Last year | A | | | | | | | | | | | |
| | B | | | | | | | | | | | |
| Amount Deductible ^{*1} [(Cage 80+90+100 of Return of Income) – (140.1+140.2+140.3 of schedule 07)] or A whichever is lower [Enter to Cage 140.4 Schedule 07] | C | | | | | | | | | | | |
| C/F to Next Year (A-C) | D | | | | | | | | | | | |

^{*1} After deducting, amount deductible under Foreign Tax Relief (140.1), Other Relief (140.2) and ESC deductible (140.3).

