



ශ්‍රී ලංකා රෙදිය ආදායම්
இலங்கை உள்ளநாட்டு இறைவரி
Sri Lanka Inland Revenue

තනිපුද්ගල බදු ගෙවන්නන්ට අදාල විය හැකි සියලුම උපලේඛන මෙම
වාර්තාව සමඟ එවා ඇත. ඔබගේ ආදායම් ප්‍රභවයන් අනුව අදාල වන
උපලේඛන පමණක් තෝරාගෙන සම්පූර්ණ කරන්න. එම උපලේඛන, ඔබ
සඳහා අනිවාර්ය උපලේඛන ලෙස සැලකේ.

தனியாளர் வரிசெலுத்துனருக்கு ஏற்புடைய அனைத்து அட்டவணைகளும்
இத்துடன் இணைக்கப்பட்டுள்ளது. உங்கள் வருமான மூலத்திற்குரிய
அட்டவணைகளை மாத்திரம் தேர்ந்தெடுத்து பூர்த்தி செய்யவும். அத்தகைய
அட்டவணைகள் உங்களுக்கான அத்தியவசியமான அட்டவணைகளாக
கருதப்படும்.

This Return of Income is accompanied by all the schedules that
may be applicable to individual taxpayers. Select and complete
only those Schedules that are relevant to your sources of income.
Such Schedules are considered as Mandatory Schedules for you.



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



RETURN OF INCOME – INDIVIDUAL

SCHEDULE 1- EMPLOYMENT INCOME

YEAR OF ASSESSMENT: 2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling this Schedule	

Details of Employment Income										
PART I	Type	Employer/Company Name	TIN of the Employer	Remuneration (Rs.)						Cents
	101	102	103	104						
	*A .1									
	*B .2									
	.3									
	.4									
	Total Remuneration		105							
PART I	Type	Employer/Company Name	TIN of the Employer	Terminal Benefit (Rs.)						Cents
	106	107	108	109						
	*A .1									
	*B .2									
	.3									
	Total Terminal Benefits		110							
	Total Employment Income (105+110)		111							
<i>Enter amount in Cage 111 in to Cage 10 of the Return</i> **“A” for primary employment & “B” for secondary employment										

Relief - Employment Income			Rs.						Cents	
PART II	Relief for employment income (700,000 or amount in cage 111 whichever is lower)	112								
	Relief for foreign service (employment) income (Foreign service (employment) income for the First Period or Rs. 15 Mn., whichever is lower)	112A								
<i>Enter amounts in cage 112 and cage 112A into cage 60 and cage 70 of the Return respectively</i>										

Employment Income – Exempt Amounts										
PART III	Type of Exempt Income	TIN or Name of the Employer	Amount (Rs.)						Cents	
	113	114	115							
	.1									
	.2									
	.3									
	Total Exempt Income (Total of cage 115)		116							
<i>Enter total amount of cages 116+217+318 in to cage 230 of the Return</i>										



RETURN OF INCOME – INDIVIDUAL

SCHEDULE 2 - BUSINESS INCOME

YEAR OF ASSESSMENT: 2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling this Schedule	

PART I									
A. Business Income from Sole Proprietorship									
Activity Code	Nature of the Business					Income (Rs.)			Cents
201	202					203			
	.1								
	.2								
	.3								
Total Business Income from Sole Proprietorship					204				
B. Partner's Business Income from Partnership									
Activity Code	Partnership Name			TIN of the Partnership		Income (Rs.)			Cents
205	206			207		208			
	.1								
	.2								
	.3								
Partner's total Business Income from Partnership					209				
C. Beneficiary's Business Income from Trust									
Activity Code	Trust Name			TIN of the Trust		Income (Rs.)			Cents
210	211			212		213			
	.1								
	.2								
Beneficiary's Total Business Income from Trust					214				
Total Business Income (204 +209+214)					215				
<i>Enter amount in cage 215 in to cage 20 of the Return</i>									

PART II									
Relief - Business Income									
Relief for foreign service income					(Rs.)			Cents	
(Total foreign service income from Sole Proprietorship and Partnership for the First Period or Rs. 15 Mn. whichever is lower)					216				
<i>Enter amount in cage 216 in to cage 70 of the Return</i>									

PART III									
Business Income - Exempt Amounts									
Exempt amounts					Income (Rs.)			Cents	
					217				
<i>Enter total amount of cages 217+116+318 in to cage 230 of the Return</i>									



RETURN OF INCOME – INDIVIDUAL

SCHEDULE 3 - INVESTMENT INCOME

YEAR OF ASSESSMENT: 2019/2020

Taxpayer Identification Number (TIN) _____

Please refer the guide before filling this Schedule

PART I												
A. Investment Income (other than Partnership or Trust)												
Activity Code		Type of Income					Income (Rs.)					Cents
301		302					303					
Total Investment Income (other than Partnership or Trust)						304						
B. Partner's Investment Income from Partnership												
Activity Code		Partnership Name			TIN	Income (Rs.)					Cents	
305		306			307	308						
Partner's Total Investment Income from Partnership						309						
C. Beneficiary's Investment Income from Trust												
Activity Code		Trust Name			TIN	Income (Rs.)					Cents	
310		311			312	313						
Beneficiary's Total Investment Income from Trust						314						
Total Investment Income (304+309+314)						315						

Enter amount in cage 315 in to cage 30 of the Return

PART II												
Reliefs for Investment Income							Rs.			Cents		
Relief for Rent Income (25% of the total rent income from Sole Proprietorship and Partnership)						316						
Relief for Interest Income applicable to Senior Citizen (Total interest income for the First Period or Rs. 1.5 Mn. whichever is lower)						317						

Enter amounts in cage 316 and cage 317 in to cage 80 and cage 90 of the Return respectively.

PART III												
Exempt Amounts for Investment Income							Rs.			Cents		
							Income (Rs.)					
Exempt Amounts						318						

Enter total amount of cages 318+217+116 in to cage 230 of the Return



RETURN OF INCOME – INDIVIDUAL
SCHEDULE 4 – OTHER INCOME
YEAR OF ASSESSMENT: 2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling this Schedule	

Type of Income						Income (Rs.)						Cents	
401						402							
.1													
.2													
.3													
.4													
Total of Other Income						403							
<i>Enter amount in cage 403 in to cage 40 of the Return</i>													



RETURN OF INCOME – INDIVIDUAL

SCHEDULE 5 - QUALIFYING PAYMENTS

YEAR OF ASSESSMENT: 2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling these Schedules	

SCHEDULE 5 A - Qualifying Payments as per Inland Revenue Act, No. 24 of 2017									
Donation Made	Amount Paid (Rs.)			Cents	Deductible Amount (Rs.)			Cents	
501	502				503				
.1 To Approved Charity									
Deductible amount is limited to 1/3 rd of the Taxable Income or Rs. 75,000 or amount donated whichever is lower									
.2 To the Government -									
.3 To other Specified Institutions -									
Total Qualifying Payments (503.1 + 503.2 + 503.3)					504				

SCHEDULE 5 B - Brought forward Qualifying Payments as per Inland Revenue Act, No. 10 of 2006									
Description	B/F Amount (Rs.)			Deductible Amount (Rs.)			C/F Amount (Rs.)		
505	506			507			508		
A Donation to the Government									
B Investment made in a Project of Government's Development Plan									
C Investment in Production of Films									
D Expenditure on films produced on or after 01.04.2008									
E Un-deducted balance of investment in the purchase of shares									
F Expenditure on Construction & Equipping of a Cinema									
G Expenditure on upgrading of a Cinema									
H Expenditure on Construction of houses for low income families									
I Construction or Purchase of a house otherwise than out of a loan									
J Investment made under section 16 C or investment in high tech									
K Investment made under section 16D									
Total deductible qualifying payments B/F from previous Y/A (Total of 507)					509				
Total deductible qualifying payments (Cage 504+509)					510				
<i>Enter amount in cage 510 in to cage 120 of Return</i>									



RETURN OF INCOME – INDIVIDUAL

SCHEDULE 6 - WHT ON FINAL WITHHOLDING PAYMENTS

YEAR OF ASSESSMENT: 2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling these Schedules	

Schedule 6 A – Final Withholding Payments – WHT deducted by the Withholding Agent													
Type	WH Agent's TIN	Certificate No.	Amount Received (Rs.)				Cent	WHT paid by Withholding Agent (Rs.)				Cent	Date of Payment
601	602	603	604					605					606
1													
2													
3													
4													
Total Final WHT deducted (Total of cage 605)							607						

Schedule 6 B – Final Withholding Payments – WHT failed to deduct by the Withholding Agent													
Source	Type	Date Received	Amount Received (Rs.)				Cent	WHT Payable by Withholdee (Rs.)				Cent	Date of Payment
608	609	610	611					612					613
1													
2													
3													
Total Final WHT failed to deduct (Total of cage 612)							614						

Schedule 6 C – Final Withholding Payments - not subject to WHT													
Source	Type	Date Received	Amount Received (Rs.)				Cent	WHT Payable by Withholdee (Rs.)				Cent	Date of Payment
615	616	617	618					619					620
1													
2													
3													
Total Final Withholding Payments – not subject to WHT (Total of Cage 619)							621						

Enter total amounts in cage 614 and cage 621 in to cage 811 of Schedule 8 (Tax Calculation)



RETURN OF INCOME – INDIVIDUAL SCHEDULE 7 - WITHHOLDING TAX

(OTHER THAN WHT ON FINAL WITHHOLDING PAYMENTS AND WHT ON EMPLOYMENT)
YEAR OF ASSESSMENT:2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling these Schedules	

Schedule 7 A - Withholding Tax deducted by the Withholding Agent															
Source/ Type	TIN of the Withholding Agent	WHT certificate No.	Amount Received (Rs.)					Cents	Date of Payment	WHT Deducted by the Withholding Agent (Rs.)					Cents
701	702	703	704						705	706					
.1															
.2															
.3															
.4															
.5															
Total WHT Deducted (Total of Cage 706)								707							
WHT B/F on Advance Receipts								708							
Total WHT (707+708)								709							
WHT Claimed for the Y/A 2019/2020								710							
<i>Enter amount in cage 710 in to cage 908 of Schedule 9</i>															
WHT C/F on Advance Receipts (709-710)								711							

SCHEDULE 7 B - Withholding tax - failed to deduct by the Withholding Agent															
Source	Type	Date of Received	Amount Received (Rs.)					Cents	Date of Payment	WHT paid by the Withholdee (Rs.)					Cents
712	713	714	715						716	717					
.1															
.2															
.3															
.4															
.5															
Total WHT Paid (Total of Cage 717)								718							
WHT B/F on Advance Receipts								719							
Total WHT (718+719)								720							
WHT Claimed for the Y/A 2019/2020								721							
<i>Enter amount in cage 721 in to cage 935 of Schedule 9B</i>															
WHT C/F on Advance Receipts (720-721)								722							

SCHEDULE 07 C - Other WHT from Partnership (Other than 8% WHT on share of Partnership income)														
Total WHT allocated from the Partnership								723						
WHT B/F on Advance Receipt								724						
Total WHT (723+724)								725						
WHT Claimed for the Y/A 2019/2020								726						
<i>Enter amount in cage 726 in to cage 907 of Schedule 9</i>														
WHT C/F on Advance Receipts (725-726)								727						



RETURN OF INCOME – INDIVIDUAL

SCHEDULE 8 – TAX CALCULATION

YEAR OF ASSESSMENT: 2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling this Schedule	

		(Rs.)										Cents					
A.	Enter Taxable Income from Cage 140 of the Return	801															

			.1					.2		.3								
			Income (Rs.)					Cents		Rate		Tax (Rs.)					Cents	
B.	Total Terminal Benefits from Cage 110 of Schedule 1	802																
	Terminal Benefits under special rate	803.a							0%									
	Received in the period of April to December/ January to March	803.b							5% or 6%									
	No. of Years Served <input type="text"/>	803.c							10% or 12%									
	Terminal Benefits under normal rate	804							Refer the Guide									
Total tax on Terminal Benefits (803.a.3+803.b.3+803.c.3+804.3)		805																
Enter amount in Cage 805 in to Cage 150 of the Return																		
C.	Tax on Gain on Realization of Investment Assets (from Schedule 3)	806							10%									
		806A																
D.	Tax on Gain on Realization of Investment Assets from Partnership (from Schedule 3)	807							10%									
		807A																
Enter total amount from Cage 806.3 to 807A.3 in to Cage 160 of the Return																		
E.	Tax on Taxable Income from business consisting of Betting & Gaming, liquor or tobacco	808A							40%									
	Tax on Taxable Income from Betting & Gaming, manufacture & sale or import and sale of any liquor, tobacco product	808B							40%									
	Tax on Taxable Income to be taxed at progressive Income Tax Rates	809A							Refer the Guide									
		809B							Refer the Guide									
Tax on balance taxable income (Total of 808A.3 to 809B.3)		810																
Enter amount in Cage 810 in to Cage 170 of the Return																		
F.	Tax on final withholding payments (WHT not deducted) (Cages 614+621 of Schedule 6)	811																
Enter amount in Cage 811 in to Cage 180 of the Return																		



RETURN OF INCOME – INDIVIDUAL SCHEDULE 9 - TAX CREDITS

YEAR OF ASSESSMENT: 2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling these Schedules	

SCHEDULE 9		(Rs.)										Cents		
Foreign Tax Credit	901													
ESC deductible (Cage 927 of Schedule 9A)	902													
WHT/APIT paid on Employment Income - Primary Employment (Attach PAYE T 10 Certificate)	903													
WHT/APIT paid on Employment Income - Secondary Employment (Attach PAYE T 10D Certificate)	904 A													
	904 B													
	904 C													
Tax paid for Terminal Benefits - (Attach PAYE T-13 Certificate)	905													
8% WHT paid on share of Partnership Income	906													
Partners share of Partnership Tax - (enter amount in cage 928B of Schedule 9B)	906A													
Other WHT from the Partnership - (Enter amount in Cage 726 of Schedule 7 C)	907													
Withholding Tax Credit - (Enter amount in Cage 710 of Schedule 7 A)	908													
Tax paid on Gain on Realization of Investment Assets (CGT)	909													
Tax paid on Gain on Realization of Investment Assets from the Partnership	910													
Installment payments and WHT paid by Withholdee - (Enter amount in Cage 936 of Schedule 9C)	911													
TOTAL TAX CREDITS (Total of cage 901 to 911)	912													
<i>Enter amount in cage 912 in to cage 200 of the Return</i>														

SCHEDULE 9 A – ECONOMIC SERVICE CHARGE																			
Un-deducted Balances – Balance of Economic Service Charge brought forward as a Sole Proprietor from the previous years																			
2015/2016				2017/2018				2018/2019											
914				915				916											
Un-deducted Balance – Balance of Economic Service Charge brought forward as a Partner of the Partnership from the previous years																			
2015/2016				2017/2018				2018/2019											
918				919				920											
											(Rs.)	Cents							
Total Un-deducted Balance (914+915+916+918+919+920)											921								
Economic Service Charge paid for the Y/A 2019/2020																			
ESC Credit from Custom payments											922								
Quarterly payments made under ESC liability of the Sole Proprietor											923								
Partners Share of ESC paid by the Partnership											924								
Total ESC (921+922+923+924)											925								
Total tax payable after deducting foreign tax credit - (Amount in Cage 190 of the Return – Amount in Cage 901 of Schedule 9)											926								
ESC Deductible (Amount in cage 925 or amount in cage 926 whichever is lower) Enter Amount in to cage 902 of Schedule 9											927								
Total excess ESC carried forwarded (925 - 927)											928								

SCHEDULE 9 B – Partners share of Partnership Tax																			
Partners share of partnership tax											928A								
Deductible amount for the Y/A 2019/2020											928B								
Excess partners share carried forwarded (928A – 928B)											928C								

SCHEDULE 9 C - Installment payments and WHT paid by Withholdee																		
	Payment Date				Amount Paid (Rs.)					Cents								
1 st Installment					929													
2 nd Installment					930													
3 rd Installment					931													
4 th Installment					932													
Final Payment					933													
Total self-assessment payment (929+930+931+932+933)											934							
WHT paid by Withholdee (Enter amount in Cage 614 of Schedule 6B and 721 of Schedule 7B)											935							
Total Installment payments and WHT payments											936							
<i>Enter amount in cage 936 in to cage 911 of Schedule 9.</i>																		



RETURN OF INCOME

SCHEDULE 10 – TRANSITIONAL ADJUSTMENT

YEAR OF ASSESSMENT:2019/2020

Taxpayer Identification Number (TIN)	
Please refer the guide before filling this schedule	

Description		FIRST PERIOD		SECOND PERIOD		TOTAL		
		Rs.	Cents	Rs.	Cents	Rs.	Cents	
		.1			.2			.3
EMPLOYMENT INCOME								
Remuneration								
- *A	950							
- *B - 1	951							
- -2	952							
Terminal Benefits								
- *A	953							
- *B	954							
BUSINESS INCOME								
Sole proprietor								
- 1	955							
- 2	956							
- 3	957							
Partnership								
- 1	958							
- 2	959							
- 3	960							
Trust								
- 1	961							
- 2	962							
INVESTMENT INCOME								
Sole proprietor								
- 1	963							
- 2	964							
- 3	965							
- 4	966							
- 5	967							
Partnership								
- 1	968							
- 2	969							
- 3	970							

Trust												
- 1	971											
- 2	972											
OTHER INCOME												
- 1	973											
- 2	974											
Assessable Income (AI)	975											
RELIEFS & QUALIFYING PAYMENTS												
Reliefs												
for Emp. Income	976											
for Foreign Employment Income	977											
for Foreign Service Income	978											
for Rent Income	979											
for Interest Income	980											
for Expenditure	981											
Personal Relief	982											
Total Reliefs	983											
Qualifying Payments (QP)												
- A - 1	984											
- - 2	985											
- - 3	986											
- B	987											
Total QP	988											
Total Deductions (983 + 988)	989											
Taxable Income (975 -989)	990											

- * "A" for Primary Employment & "B" for Secondary Employment (if there is income from more than one secondary employment use 1 & 2 lines provided under "B")
- Business Income and Investment Income received from sole proprietor, partnership & trust should be ascertained separately. 1, 2, & 3 lines for business income & 1 to 5 lines for investment income are provided under each category to provide for more than one such income if available (please refer subparagraph 2.2.1 & subparagraph 2.3.1 of PART II of the Guide respectively).
- Under qualifying payments (QP), "A" & "B" are provided to claim QP under Inland Revenue Act, No. 24 of 2017 & balance QP under Inland Revenue Act, No. 10 of 2006 respectively. (Please refer paragraph 2.5 of PART II of the guide)



RETURN OF INCOME – INDIVIDUAL

SCHEDULE 11 - LOSS ADJUSTMENT

YEAR OF ASSESSMENT:2019/2020

Taxpayer Identification Number (TIN)										
Please refer the guide before filling this Schedule										
Type		Y/A	Loss (Rs.) (current year & B/F)	Deductible loss from the profit of Y/A 2019/2020						C/F Loss (Rs.)
				Business Income (Rs.)		Investment Income (Rs.)	Capital Gain (Rs.)	Exempt Income (Rs.)	Total Deduction (Rs.)	
				40% Rate	Progressive Rates					
		0.1	0.2	0.3	0.4	0.5	0.6	0.7	0.8	0.9
Part IA (Business Losses – Applicable rate for profit - 40%)	986.1	2018/2019								
	986.2									
	986.3									
	986.4									
	986.5									
	986.6									
Part 1B (Business losses - Applicable rate for profit - Progressive)	987.1	2018/2019								
	987.2									
	987.3									
	987.4									
	987.5									
	987.6									
- Part II (Investme nt Losses)	988.1	2018/2019								
	988.2									
	988.3									
	988.4									
	988.5									
	988.6									
Part III (Exempt Losses)	989.1	2018/2019								
	989.2									
	989.3									
	989.4									
	989.5									
	989.6									