Sri Lanka Inland Revenue
-How to file VAT-

How to file VAT return form and schedule

Manually

Receive return form via post → Manually fill return form → Submit the schedule by schedule and document uploading → Submit return and schedule submitted acknowledgment to CDMU at IRD HQ or any regional office / Send return and schedule submitted acknowledgment via post to CDMU at IRD HQ or any regional office

Online

Log in to e-services → Fill return form online → Upload VAT schedules

If the number of schedule entries exceed 20 in any one schedule or if the total number of combined schedule entries exceed 20, you are required to submit these schedules electronically

SUMMARY OF CHANGES

Calendar: No change.

Return form: No change.

Submission of returns and schedules:

- VAT Schedule 06 and 07 are newly introduced for good exports and service exports respectively
- If Schedule 6 and Schedule 07 are applicable to respective period, it is mandatory to submit. The VAT return without applicable VAT schedules will be considered incomplete and will not be processed, and may result in penalties.
- Schedule can be submitted manually or electronically if number of entries are 20 or less
- Schedule must be submitted electronically if number of entries more than 20.

Changes effective from:

- Export schedules are applicable for taxable periods started from 01 April 2021

A. Returns and schedule submission

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

2 Select *Return Management → Value Added Tax (VAT)* from the top menu

VAT declaration

Taxpayer identification number   300011381

Name of the registered person   TAJ FINANCIALS

Taxable period   2021-01-01 - 2021-03-31(2110)

If you wish to file / approve a VAT return, select a Taxable Period and click on "Proceed". If you wish to remove draft, select a Taxable Period and click on "Remove"

Taxable period	Due date	Status
☐ 2021-01-01 - 2021-03-31(2110)	2021-03-31	NEW

|◄ ◄ **1** ► ►| 1 - 1 of 1 items

[Proceed] [Remove] [Back to home]

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

Confirmation   ✕

Are you sure to begin the tax filing?

[Ok]   [Cancel]

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

Qualifying conditions | Section 01 | Section 02 | Schedule | Confirmation | Acknowledgement

VAT return

VAT filing - Qualifying conditions

Identification No. of the person registered for VAT   300011381

Name of the registered person   TAJ FINANCIALS

Taxable period   2021-01-01 - 2021-03-31(2110)

Qualifying conditions for filling VAT Return

	Yes	No
1. Is output tax schedule applicable? ❶	○ Yes	● No
2. Is input tax schedule(Local purchases) applicable? ❶	○ Yes	● No
3. Is input tax schedule(Imports) applicable? ❶	○ Yes	● No
4. Are credit/ debit notes applicable? ❶	○ Yes	● No
5. Is unabsorbed input tax as at 31.12.2010 available? ❶	○ Yes	● No
6. Do you need to edit Cage 11? ❶	○ Yes	● No
7. Are you entitled for deemed input credit on wholesale and retail taxable supplies?	○ Yes	● No
8. Is 5% rate applicable? ❶	○ Yes	● No
9. Are you having goods exports? ❶	● Yes	○ No
10. Are you having Service exports? ❶	● Yes	○ No

[Back] [Next] [Save draft] [Cancel]

5 Select the *qualifying conditions*. These will determine the sections you will have to fill in the next steps.
NEW Please note that qualifying conditions 9 and 10 have been added as part of the Export Schedule implementation

6 Click *Next*

7 You will be taken to the first tab "Section 01" where you will be required to enter the output and input tax details. Enter the *output tax value* details

8 Enter the *input tax value* details and click *Next*.

Screens are subjected to budget changes

9 You will be taken to the second tab "Section 02" where you will be required to enter the *brought forward input tax* details.

The *allowable input tax* details in cage 11 and 12 will be automatically computed by the system initially, user allows to edit based on the qualifying conditions."

(vi) Tax payable /Refundable

Gross refund due	$[(13-3-8A)>0]$		Tax payable	$[(3-13+8A)>0]$
	15 0			16 1,132
			Deductions	
Unabsorbed input tax as at 31.12.2010	L		Monthly payments	Q 100
The aggregate input tax set off against VAT after 01.10.2011	M		Deemd tax credit (Special project)	R
The aggregate input tax set off against other taxes payable to CGIR	N		Deemd tax credit (Strategic developments projects)	R1
The aggregate input tax set off against taxes payable to DGC	O		Tax credit based on SVAT credit voucher	R2
Unabsorbed balance to be C/F	$L-(M+N+O)$ P		Deem Input on Wholesale and Retail (R3B+R3F)	R3
B/F Credit on Stock	R3A		B/F Credit on Purchase	R3D
Claimed Credit for the Period	R3B		Credit on purchases for the Period	R3E
C/F Credit on Stock	R3C		Claimed Credit for the Period	R3F
			C/F Credit on Purchase	R3G
			Claim for this period out of unabsorbed input as at 31.12.2010	S

	IT	
	S1A	
The input tax set off against other taxes payable to CGIR (IT/ESC/NBT)	NBT	
	S1B	
	ESC	
	S1C	
The input tax set off against taxes payable to DGC	S2	
Total claimed from unabsorbed input tax	S3	
Total credits	$(Q+R+R1+R2+R3+S)$ 17 100	
(Refund due)/tax payable	$(16-17-15)$ 18 1,032	

Back   Next   Save draft   Cancel

10 Enter the *tax payable/refundable* value details and click *Next*

Qualifying conditions	Section 01	Section 02	Schedule	Confirmation	Acknowledgement

Taxpayer particulars

Identification No. of the person registered for VAT	300011381
Name of the registered person	TAJ FINANCIALS
Taxable period	2021-01-01 - 2021-03-31(2110)

Upload VAT schedule data - Output VAT

Document Type: Schedule ▾   Sub Document Type: VAT - Schedule 01 – Output Tax ▾   [Select Files]

Document Type	Sub Document Type	Document Name	
Schedule	VAT - Schedule 01 – Output Tax	300011381_VAT_SCHEDULE01_2110_20160512_ORIGINAL_V1.csv	Remove
Document Type	Sub Document Type	Document Name	

Upload VAT schedule data - Input VAT

Document Type: Schedule ▾   Sub Document Type: VAT - Schedule 02 – Input Tax ▾   [Select Files]

Document Type	Sub Document Type	Document Name	
Schedule	VAT - Schedule 02 – Input Tax	300011381_VAT_SCHEDULE02_2110_20160512_ORIGINAL_V1.csv	Remove
Document Type	Sub Document Type	Document Name	

11

Upload VAT schedule data - Input Imports

Document Type: Schedule ▾   Sub Document Type: VAT - Schedule 03 – Input Imports ▾   [Select Files]

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

Upload VAT schedule data - Credit/ Debit

Document Type: Schedule ▾   Sub Document Type: VAT - Schedule 04 – Credit / Debit ▾   [Select Files]

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

Upload VAT schedule data - Deemed Input Credit

Document Type: Schedule ▾   Sub Document Type: VAT - Schedule 04 – Credit / Debit ▾   [Select Files]

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

Upload VAT schedule data - Goods Export VAT

Document Type: Schedule ▾   Sub Document Type: VAT - Schedule 06 – Article Export ▾   [Select Files]

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

Upload VAT schedule data - Service Export VAT

Document Type: Schedule ▾   Sub Document Type: VAT - Schedule 07 – Service Export ▾   [Select Files]

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

13

[Back]   [Next]   [Save draft]   [Cancel]

11 You will be taken to the third tab "Schedules " where you will be required to upload the schedule files for submission. Click *Select Files* to upload the schedules. Refer to **B. Schedule files** to find out how to download the templates for these schedules and prepare them for submission
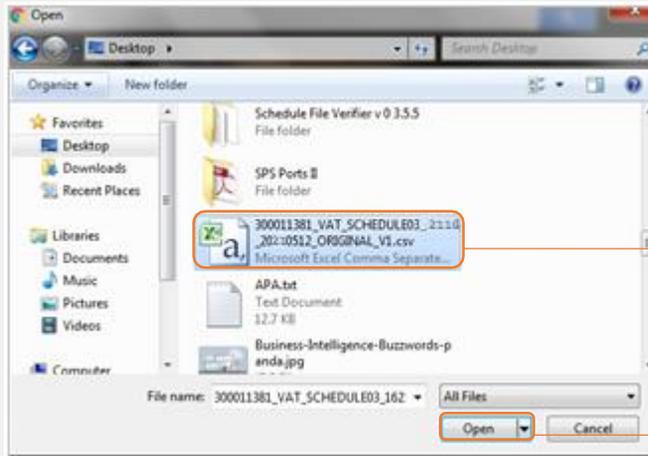
12 Select the file to upload and click *Open*

13 Click *Next*

14 You will be taken to the "Confirmation" tab where you will see a summary of your e-filing submission. Click **Submit.**
If you want to have a printed copy, click **Print**

Confirmation ✕

Proceed to submit the VAT return?

15 [Ok] [Cancel]

15 You will be prompted to proceed with the submission. Click *Ok*

Provisional Acknowledgment – Return of Value Added Tax for the taxable period ended 2016-04-30

Taxpayer Identification Number	300011381
Name of the organization	TAJ FINANCIALS
Date of Submission	2021-03-04

With appreciation of your response in complying of the requirements of the Value Added Tax Act, this is to acknowledge the receipt of the following particulars in relation to the Return of Value Added Tax for the taxable period ended 2016-04-30.

1. Form of return
2. Schedule no's.

Schedule No	Received
Schedule 01 - Output tax	2021-03-04
Schedule 02 - Input tax on local purchases	2021-03-04
Schedule 03 - Input tax on imports	2021-03-04
Schedule 04 - Tax credit note/ Tax debit note	2021-03-04
Schedule 05 - Deemed input tax	2021-03-04
Schedule 06 - Tax on Goods Export	2021-03-04
Schedule 07 - Tax on Service Export	2021-03-04

Status of the Return (either by issuing Permanent Acknowledgement of Return or Intimation letter for non-filing of required particulars) will be notified you by an authorized officer, after the verification of Schedules submitted with the Return.

16 100000010336670

17 [Print] [Main Menu]

16 You will see an acknowledgement of your submission with the acknowledgement number

17 Click *Print* to print a copy of this acknowledgement page for your record

B. Schedule files and schedule verification tool

18   Access *Downloads → Schedules* from the top menu. Download the excel templates from the IRD portal to your hard drive. **Please make sure that you use the latest schedules downloaded from the IRD portal. The schedule files have validation rules which could be updated time to time.**

TIN of the registered person who submit the schedules **is not required** to be mentioned in the inside of any of these schedules

19   To understand more about the structure of the **VAT schedule 01** file, what the individual fields mean and the naming convention required, refer to steps 31-37

20   To understand more about the structure of the **VAT schedule 02** file, what the individual fields mean and the naming convention required, refer to steps 38-41

21   To understand more about the structure of the **VAT schedule 03** file, what the individual fields mean and the naming convention required, refer to steps 42-45

22   To understand more about the structure of the **VAT schedule 04** file, what the individual fields mean and the naming convention required, refer to steps 46-49

23   To understand more about the structure of the **VAT schedule 05** file, what the individual fields mean and the naming convention required, refer to steps 50-53

24   To understand more about the structure of the **VAT schedule 06** file, what the individual fields mean and the naming convention required, refer to steps 54-57

25   To understand more about the structure of the **VAT schedule 07** file, what the individual fields mean and the naming convention required, refer to steps 58-61

26   To ensure that your schedule files are free of structural errors, IRD has come up with a schedule verification tool that you can use to verify your schedules before you submit.

To find out how to use the schedule verification tool, download the "***How to use the schedule verification tool***" quick guide from the IRD portal, refer to steps 27-30
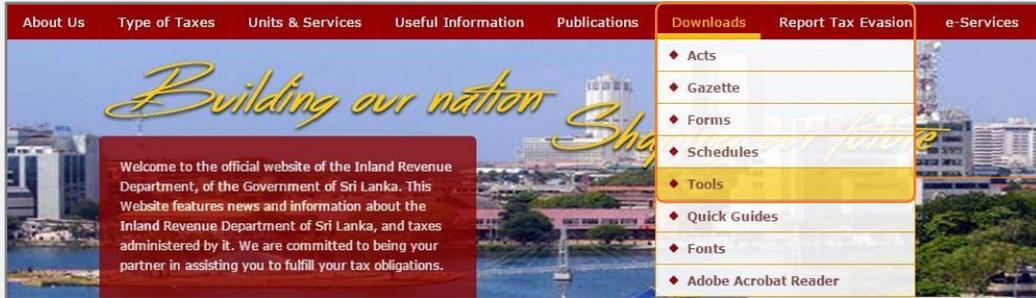
27 Access *Downloads → Tools* from the top menu
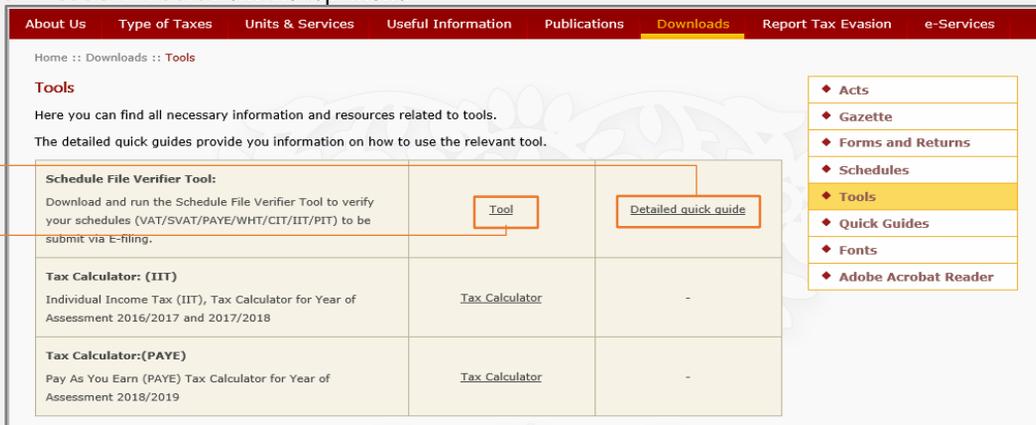
28 to view the quick guide for the schedule file verification tool, click "*Detailed quick guide"* Quick Guide instruction on

- Downloading and running the schedule verification tool
- Downloading schedule templates from the schedule verification tool
- Verifying schedules using the schedule verification tool

29 Verification tool can be downloaded from this link

30 Once Verification tool is downloaded from steps mentioned above, Schedule files templates can be downloaded from Verification tool

- Select file type from Verification tool
- Click on Download template
- Select location to download template and click on Save button

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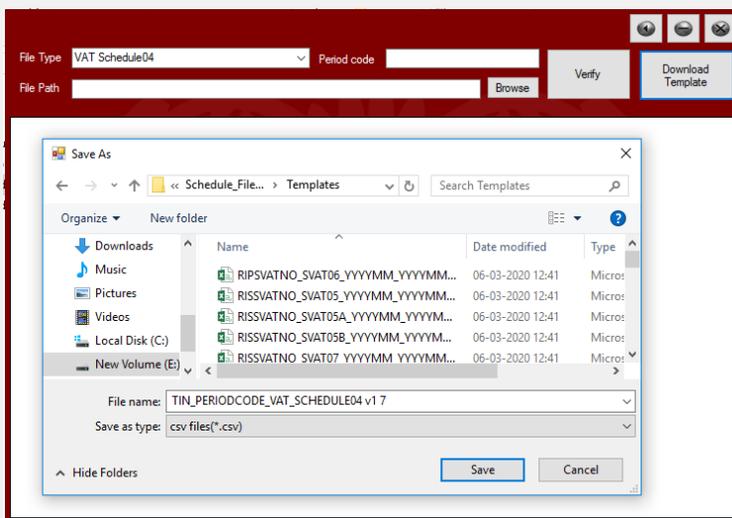
VAT Schedule 01: Output VAT Schedule

NOTE:
- The output schedule is required for tax invoices and total value of inclusive invoices

31 **Sample format**

Serial No	Invoice Date	Tax Invoice No	Purchaser's TIN	Name of the Purchaser	Description	Value of supply	VAT Amount
1	04/23/2021	123	335061616	Contel Systems	Purchase of software	100000	11000

32 **Field explanation**

Field	Explanation
Serial No.	Running unique serial number inside the schedule file
Invoice Date	Invoice date in MM/DD/YYYY format
Tax Invoice No	Tax Invoice Number as described in VAT Act.
Purchaser's TIN	Taxpayer identification number of purchaser
Name of the Purchaser	Purchaser's name
Description	Description of the supply
Value of supply	Value of the Invoice excluding VAT portion.
VAT Amount	Should be equal to Value of supply * valid tax rate applicable to invoice date

33 **Guidelines – 01**

Guidelines to supplies made to Government Institutions which are not registered for VAT:
Include all information applicable to respective invoices **as per the above field explanations** with the dummy TIN **100902877 if the supply is related** to Government Institutions which are not registered for VAT

34 **Guidelines - 02**

Guidelines to supplies made on inclusive invoices:
Include the total value of supplies made during the relevant period **as one record.** In case of two or more tax rates are applicable for a particular period, include **separate record for each tax rates**.

When you enter the total value of inclusive invoices, the following particulars should be entered in schedule 01:

Field	Explanation
Serial No.	Running unique serial number inside the schedule file
Invoice Date	Enter the last day of that period (e.g. 6/30/2021 for the 2120 period) In case of any tax rate applicable up to a certain date within the taxable period - invoice date of such record is the **last date of such tax rate** which was applied within such taxable period
Tax Invoice No	Registered person can use any number, but it should not be duplicated with any invoice number mentioned in previous periods Example: - -"INCL**01_2131**" - for total invoices at X% of the Month of July 2021 - -"INCL**02_2131**" - for total invoices at XX% of the Month of July 2021 - -"INCL**01_2130**" - for total invoices at XX% of the 3rd Quarter of 2021
Purchaser's TIN	Enter "**100902885**" in this column
Name of the Purchaser	Use the appropriate name as follows: Example" - Total value of Inclusive Invoices for 2nd quarter 2021 - Nos. from XXXX to XXXX - Total value of Inclusive Invoices for the Month of July 2021 - Nos. from XXXX to XXXX
Description	Use the appropriate description as follows: - "Inclusive Invoices at XX%"
Value of supply	- Total value (excluding VAT portion) of Inclusive invoices applicable to a one tax rate
VAT Amount	Total value into appropriate tax rate applicable to respective taxable period

35 **Example:**

Company ABC has a mixture of invoices (Tax Invoices, Inclusive Invoices and Invoices issued to Government Institutions which are not registered for VAT)
The Schedule 01 may look like this:

Serial No	Invoice Date	Tax Invoice No	Purchaser's TIN	Name of the Purchaser	Description	Value of supply	VAT Amount
1	4/29/2021	INV20161001	300002382	SSS Company Pvt Ltd.	Stationeries	10000	1100
2	4/26/2021	INV20161002	100902877	Ministry of XYZ	Stationeries	15000	1650
3	5/1/2021	INV20161003	300009425	PPP Company Pvt Ltd.	Stationeries	25000	2750
4	5/7/2021	INV20161004	100902877	Department of ABC	Stationeries	10000	1500
5	5/12/2021	INV20161005	300003010	YYY Company Pvt Ltd.	Stationeries	15000	2250
6	5/20/2021	INV20161006	300007465	ABC Company Pvt Ltd.	Stationeries	65000	9750
7	6/9/2021	INV20161007	300007465	ABC Company Pvt Ltd.	Stationeries	98200	14730
8	5/1/2021	INCL01-1620	100902885	Total value of Inclusive Invoices for 2nd quarter 2016 - Nos. from XXXX to XXXX	Inclusive Invoices at XX%	158600	23790
9	6/30/2021	INCL02-1620	100902885	Total value of Inclusive Invoices for 2nd quarter 2021- Nos. from XXXX to XXXX	Inclusive Invoices at XX%	6520000	978000

A Serial No. 1, 3, 5, 6 and 7: Supplies made to registered person for VAT

B Serial No. 2 and 4: Supplies made to government institutions which are not registered for VAT

C Serial No. 8 and 9: Supplies made on inclusive invoices

36 **Cages of the VAT Return**

A Taxable supplies Cage "A" and "0" **And/Or** Cage "B" and "2" are associated with Schedule 01

B VAT Schedule 01 is compulsory to fill above cages

37 **File naming convention:**

You will have to name the VAT schedule 01 file according to the following format:

ORIGINAL: First time submission
AMENDMENT: Subsequent submission for changes
Version number

TIN_VAT_SCHEDULE01_XXXX_YYYYMMDD_ORIGINAL_V1

Taxpayer Identification Number
Period Code
Date of submission

For example:

First time submission	**103356111_VAT_SCHEDULE01_2121_20210430_ORIGINAL_V1**
Subsequent submission for amendments	**103356111_VAT_SCHEDULE01_2121_20210430_AMENDMENT_V1**

Ensure that the file is saved in .csv format

VAT Schedule 02: Input VAT Schedule

38 **Sample format:**

Serial No	Invoice Date	Tax Invoice No	Supplier's TIN	Name of the Supplier	Description	Value of purchase	VAT Amount	Disallowed VAT Amount
7	04/23/2021	100	870752620	ABC Furnishings	Furniture	100000	11000	1000

39 **Field explanation:**

Field	Explanation
Serial No.	Running unique serial number inside the schedule file
Invoice Date	Invoice date in MM/DD/YYYY format
Tax Invoice No	Tax invoice number
Supplier's TIN	Taxpayer identification number of supplier
Name of the Supplier	Supplier's name
Description	Description of the supply
Value of purchase	Value of the Invoice excluding VAT portion
VAT Amount	VAT amount Should be equal to value of purchase * valid tax rate applicable to invoice date
Disallowed VAT Amount	Disallowed VAT amount should not exceed the VAT amount

40 **Cages of the VAT Return**

A Local purchases Cage "I" and Cage "6" are associated with Schedule 02

B VAT Schedule 02 is compulsory to fill above cages

41 **File naming convention:**

You will have to name the VAT schedule 02 file according to the following format:

ORIGINAL: First time submission
AMENDMENT: Subsequent submission for changes
Version number

TIN_VAT_SCHEDULE02_XXXX_YYYYMMDD_ORIGINAL_V1

Taxpayer Identification Number
Period Code
Date of submission
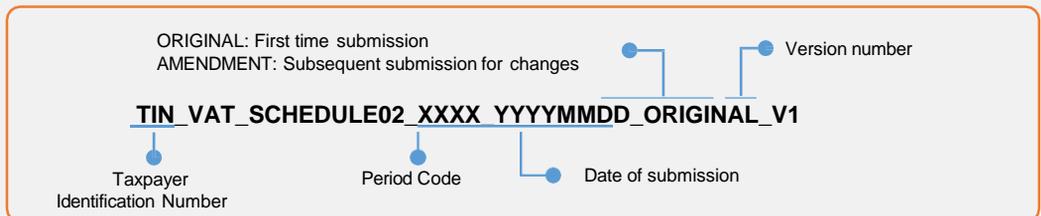
For example:

First time submission	103356111_VAT_SCHEDULE02_2121_20210430_ORIGINAL_V1
Subsequent submission for amendments	103356111_VAT_SCHEDULE02_2121_20210430_AMENDMENT_V1

Ensure that the file is saved in .csv format

VAT Schedule 03 : Input VAT Schedule - Imports

42 **Sample format:**

Serial No	Cusdec Date	Cusdec No	Cusdec Serial ID	Cusdec Reg Date	Cusdec Office ID	VAT Deferred	VAT Upfront	Disallowed VAT
1	04/23/2021	25139	E	04/23/2021	CBEX1	500	200	

43 **Field explanation:**

Field	Explanation
Serial No.	Running unique serial number inside the schedule file
Cusdec Date	Cusdec Date in MM/DD/YYYY format. In most circumstances, **this date should be the same as the Cusdec Reg Date**
Cusdec No	You can obtain this from the Customs Goods Declaration Form
Cusdec Serial ID	You can obtain this from the Customs Goods Declaration Form
Cusdec Reg Date	You can obtain this from the Customs Goods Declaration Form. Cusdec Reg Date in MM/DD/YYYY format. In most circumstances, **this date should be the same as the Cusdec Date**
Cusdec Office ID	You can obtain this from the Customs Goods Declaration Form
VAT Deferred	VAT Deferred as per the Custom Goods Declaration form
VAT Upfront	VAT Upfront as per the Custom Goods Declaration form
Disallowed VAT	Disallowed VAT out of Deferred and Upfront VAT of the record

44 **Cages of the VAT Return**

A Imports Cages: Cage "4" And/Or Cage "5" are associated with Schedule 03

B VAT Schedule 03 is compulsory to fill above cages

45 **File naming convention:**

You will have to name the VAT schedule 03 file according to the following format:

ORIGINAL: First time submission
AMENDMENT: Subsequent submission for changes
Version number

TIN_VAT_SCHEDULE03_XXXX_YYYYMMDD_ORIGINAL_V1

Taxpayer Identification Number
Period Code
Date of submission
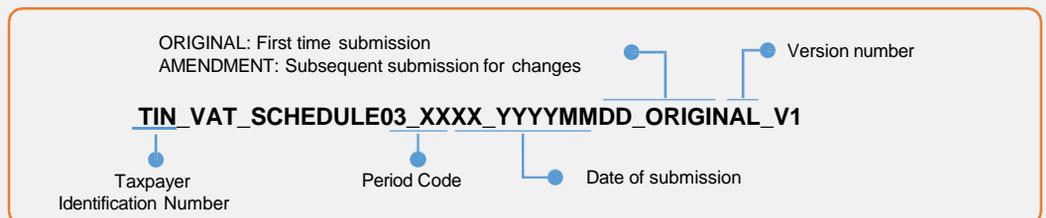
For example:

First time submission	103356111_VAT_SCHEDULE03_2121_20210430_ORIGINAL_V1
Subsequent submission for amendments	103356111_VAT_SCHEDULE03_2121_20210430_AMENDMENT_V1

Ensure that the file is saved in .csv format

Sri Lanka Inland Revenue
-How to file VAT-

VAT Schedule 04 : Debit/Credit note schedule

46 **Sample format:**

Serial No	TIN No	Invoice Date	Invoice No	Tax Credit / Tax Debit Note	Date of Tax Credit / Tax Debit Note	Tax Credit No. / Tax Debit Note No.
2	415646267	04/23/2021	200	Debit	04/24/2016	D100

Value of Tax Credit Note / Tax Debit Note	VAT Amount	Issued By Me
100	11	N

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes. Both debit and credit notes (issued and received) details related to the same taxpayer should be included in the same Schedule 04

47 **Field explanation:**

Field	Explanation
Serial No.	Running unique serial number inside the schedule file
TIN No	Purchaser/Supplier TIN Number
Invoice Date	Invoice date in MM/DD/YYYY format
Invoice No	Tax invoice
Tax Credit / Tax Debit Note	"Credit" or "Debit"
Date of Tax Credit / Tax Debit Note	Date of Tax Credit / Tax Debit Note in MM/DD/YYYY format
Tax Credit No. / Tax Debit Note No.	Tax Credit / Tax Debit Note Number
Value of Tax Credit Note / Tax Debit Note	Value of Tax Credit Note / Tax Debit Note
VAT Amount	Should be equal to (value of Tax Credit Note / Tax Debit Note) * valid tax rate applicable to invoice date
Issued by Me	If the original invoice was issued by me, enter "Y" If the original invoice was not issued by me, enter "N" E.g. If the supplier issued the original invoice, the supplier will enter "Y" under this field and the purchaser (the receiver of such debit/credit note) will enter "N"

48 **Cages of the VAT Return**

A VAT Schedule 04(Debit/Credit) note is not compulsory

B If VAT schedule 04 is submit, at least taxable supply (cage A and/or B) or local purchases (cage I) need to be filled.

49 **File naming convention:**

You will have to name the VAT schedule 04 file according to the following format:

ORIGINAL: First time submission
AMENDMENT: Subsequent submission for changes
Version number

TIN_VAT_SCHEDULE04_XXXX_YYYYMMDD_ORIGINAL_V1

Taxpayer Identification Number
Period Code
Date of submission
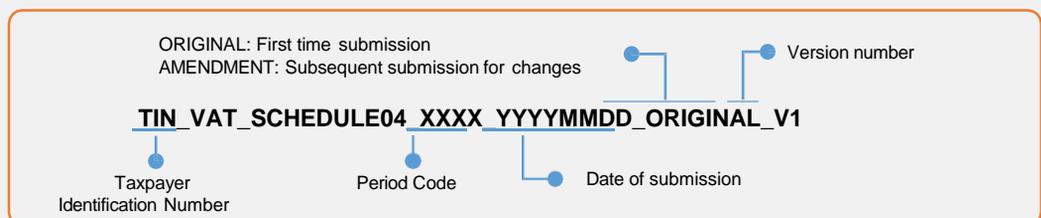
For example:

First time submission	103356111_VAT_SCHEDULE04_2121_20210430_ORIGINAL_V1
Subsequent submission for amendments	103356111_VAT_SCHEDULE04_2121_20210430_AMENDMENT_V1

Ensure that the file is saved in .csv format

VAT Schedule 05 : Purchases from non-VAT registered person

50 Sample format:

Serial No.	Invoice Date	Invoice No.	NIC No. of the Supplier	BRC No. / PSV No. of the Supplier	Income Tax file No., If any	Name of the Supplier
1	06/23/2019	12345	847574657V		64758	Supplier A

Cost of Purchases made during the taxable period, VAT liable(A) (Rs.)	Cost of Purchases made during the taxable period , VAT non-liable (B) (Rs.)	Deemed Input Credit = A x (Tax Rate / 1 + Tax Rate)	Disallowed Deemed Input Credit Amount
11500	1000	1500	

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes.

51 Field explanation:

Field	Explanation
Serial No.	Running unique serial number inside the schedule file
Invoice Date	Invoice date in MM/DD/YYYY format
Invoice No	Tax invoice
NIC No. of the Supplier	NIC Number of the supplier In case of partnership, NIC of the President Partner. In case of company, NIC of a Director.
BRC No. / PSV No. of the Supplier	BRC or PSV Number of the supplier
Income Tax file No., if any	Specify Income Tax file Number / TIN, if you have
Name of the Supplier	Supplier Name
Cost of Purchases made during the taxable period, VAT liable(A) (Rs.)	VAT liable purchases of the invoice (including VAT portion)
Cost of Purchases made during the taxable period , VAT non-liable (B) (Rs.)	Non - VAT liable purchases of the invoice
Deemed Input Credit = A x (Tax Rate / 1 + Tax Rate)	VAT liable purchases ((A) X (Tax rate/ 1 + Tax rate) Tax rate should be valid rate applicable to invoice date.
Disallowed Deemed Input Credit Amount	Disallowed portion of the Deemed Input Credit

52 Cages of the VAT Return

A Wholesale and Retail supplies and Deemed Input VAT: Cage "J4" and/or Cage "R3" are associated with this schedule

B If Cage "J4" and/or "R3" are filled with return, then Schedule 05 is compulsory

53 File naming convention:

You will have to name the VAT schedule 05 file according to the following format:

ORIGINAL: First time submission
AMENDMENT: Subsequent submission for changes

Version number

TIN_VAT_SCHEDULE05_XXXX_YYYYMMDD_ORIGINAL_V1

Taxpayer Identification Number

Period Code

Date of submission

For example:

First time submission	**103356111_VAT_SCHEDULE05_1911_20190215_ORIGINAL_V1**
Subsequent submission for amendments	**103356111_VAT_SCHEDULE05_1911_20190220_AMENDMENT_V1**

Ensure that the file is saved in .csv format

VAT Schedule 06 : Article Export VAT Schedule

54 **Sample format:**

Serial No	Date of exportation	CUSDEC Number	Office ID	Serial ID
1	07/13/2021	672838	12	I

Export registration date	Net Mass (Kg.)	FOB/CIF Value (Rs.)
02/12/2020	1000	100000

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes.
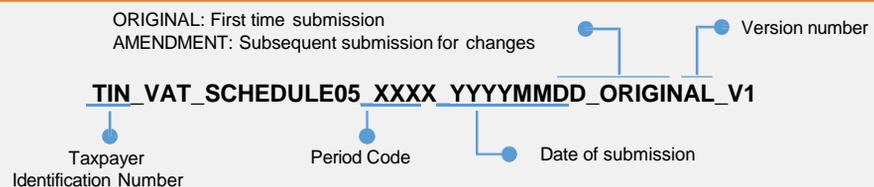
55 **Field explanation:**

Field	Explanation
Serial No.	Running unique serial number inside the schedule file
Date of exportation	Date of Exportation is in MM/DD/YYYY format. The date in which custom confirm the exportation has happened.
CUSDEC Number	CUSDEC number as per the Custom Goods Declaration form of the transaction.
Office ID	Office ID as per the Custom Goods Declaration form of the transaction.
Serial ID	Serial ID as per the Custom Goods Declaration form of the transaction.
Export registration date	Date of Registration for Exportation is in MM/DD/YYYY format. The date in which transaction registered for exportation in Custom
Net Mass (Kg.)	Net Mass (Kg) as per the Custom Goods Declaration form of the transaction.
FOB/CIF Value (Rs.)	FOB/CIF Value (Rs.) as per the Custom Goods Declaration form of the transaction.

56 **Cages of the VAT Return**

A Article exports : Zero rated supply CAGE "D" is associated with Schedule 06

B If Cage "D" is filled with return, then Schedule 06 is compulsory

57 **File naming convention:**

You will have to name the VAT schedule 06 file according to the following format:

ORIGINAL: First time submission
AMENDMENT: Subsequent submission for changes   Version number

TIN_VAT_SCHEDULE06_XXXX_YYYYMMDD_ORIGINAL_V1

Taxpayer
Identification Number   Period Code   Date of submission

For example:

First time submission	103356111_VAT_SCHEDULE06_2130_20210715_ORIGINAL_V1
Subsequent submission for amendments	103356111_VAT_SCHEDULE06_2130_20210720_AMENDMENT_V1

Ensure that the file is saved in .csv format

VAT Schedule 07 : Service Export VAT Schedule

58 **Sample format:**

Serial No	Invoice Number	Invoice Date	Description Service	Invoice Vlaue (Foreign currency value)
1	INV101	02/12/2021	Management services	250

Type of Currency	Exchange Rate	Rupee Value (Rs.)	NRFC Account Number
USD	189	100000	ACCNR001-012/12-12

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes.
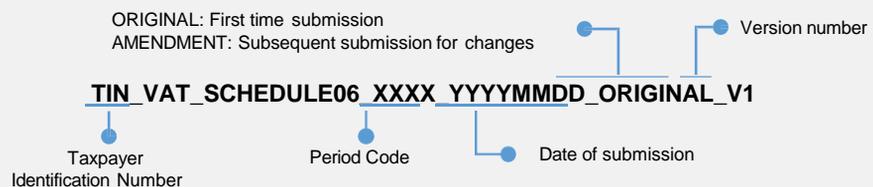
59 **Field explanation:**

Field	Explanation
Serial No	Running unique serial number inside the schedule file
Invoice No	Tax Invoice Number as described in VAT Act.
Invoice Date	Date of Invoice in MM/DD/YYYY format
Description of Service	Short description of service provided
Invoice Value (Foreign currency value)	Value in respective foreign currency
Type of Currency	Name of the currency in international standard (in three characters) EX. SD, EUR, JPY, LKR
Exchange rate	Exchange rate in two decimals.
Rupee Value (Rs.)	Invoice value in rupees
NRFC Account Number	Consideration received NRFC account number
Payment Received Date	Date in which consideration received in MM/DD/YYYY format

60 **Cages of the VAT Return**

A Service exports : Zero rated supply CAGE "D1" is associated with Schedule 07

B If Cage "D1" is filled with return, then Schedule 07 is compulsory

61 **File naming convention:**

You will have to name the VAT schedule 07 file according to the following format:

ORIGINAL: First time submission
AMENDMENT: Subsequent submission for changes
Version number

TIN_VAT_SCHEDULE07_XXXX_YYYYMMDD_ORIGINAL_V1

Taxpayer Identification Number

Period Code

Date of submission
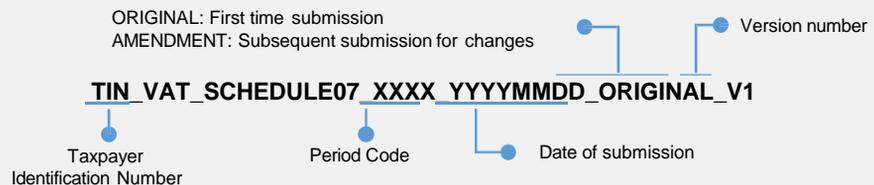
For example:

First time submission	103356111_VAT_SCHEDULE07_2130_20210713_ORIGINAL_V1
Subsequent submission for amendments	103356111_VAT_SCHEDULE07_2130_20210722_AMENDMENT_V1

Ensure that the file is saved in .csv format

Name format of the VAT schedule file

File Name Format

< TIN>_< Tax type>_< Schedule number >_< Period Code >_< Submission Date >_< Schedule Type >_< Version Number >

Line Item	Description
TIN	TIN of the registered person who upload the schedules
Tax Type	VAT
Schedule number	SCHEDULE01, SCHEDULE02, SCHEDULE03, SCHEDULE04 SCHEDULE05, SCHEDULE06 or SCHEDULE07
Period Code	• 2130 – Quarterly 21 – Year 3 – Quarter (1,2,3 or 4) 0 - (Fixed)	• 2133 – Monthly 21 – Year 3 – Quarter (1,2,3 or 4) 3 – Month of the quarter (1,2 or 3)
Submission Date	Date of submission (YYYYMMDD – Normal date format 20211025)
Schedule Type	ORIGINAL or AMENDMENT
Version Number	V1, V2, V3 …… (for easy reference of the taxpayer)
Example – Schedule name for schedule 01 for period 2021 (3rd Quarter of 2021) **102030405_VAT_SCHEDULE01_2130_20211024_ORIGINAL_V1**	

C. Extraction of VAT Schedule data to VAT Return

➢ **Taxable supplies_VAT Schedule 01 and 04**

Schedule Description	Value of supply	VAT Amount
Total VAT Schedule 01	X X X X X	X X X X X
Add		
Total value of Debit Notes which are issued by me indicator is "Y" in VAT schedule 4	X X X	X X X
Less		
Total value of Credit Notes which are issued by me indicator is "Y" in VAT schedule 4	(X X X)	(X X X)
Computed Value of supply to be declared in cage A and/or B of the VAT return and **Computed VAT Amount to be declared in cage 0 and/or 2 of the VAT return.**	X X X X	X X X X

➢ **Value of article export _VAT Schedule 06**

Schedule Description	FOB/CIF Value
Total of the FOB/CIF Value column of VAT Schedule 06 to be declared in cage D of the VAT return	X X X X X

➢ **Value of service export _VAT Schedule 07**

Schedule Description	Rupee Value (Rs)
Total of the Rupee Value (Rs.) column of VAT Schedule 07 to be declared in cage D1 of the VAT return	X X X X X

➢ **Local purchases _ VAT Schedule 02 and 04**

Schedule Description	Value of purchase	VAT Amount
Total of VAT Schedule 02	X X X X	X X X X
Add		
Total value of Debit Notes which are issued by me indicator is "N" in VAT schedule 4	X X X	X X X
Less		
Total value of Credit Notes which are issued by me indicator is "N" in VAT schedule 4	(X X X)	(X X X)
Computed Value of purchase to be declared in cage I of the VAT return and Computed VAT Amount to be declared in cage 6 of the VAT return.	X X X X	X X X X

How to extract VAT schedule data to VAT return

➢ **Deferred VAT on imports_ VAT Schedule 03**

Schedule Description	VAT Deferred
Total of VAT Deferred Column in VAT schedule 03 to be declared in cage 4 of the VAT return	X X X X

➢ **Upfront VAT on imports_ VAT Schedule 03**

Schedule Description	VAT Upfront
Total of VAT Upfront Column in VAT schedule 03 to be declared in cage 5 of the VAT return	X X X X

➢ **Disallowable Input Tax _ VAT Schedule 02 and 03**

Schedule Description	Disallowed VAT
Total of Disallowed VAT Column in VAT schedule 02	X X X X
Add	
Total of Disallowed VAT Column in VAT schedule 03	<u>X X X X</u>
Computed Total Disallowed VAT in the VAT Schedules 02 and 03 to be declared in cage 8 of the VAT return	X X X X

➢ **Goods purchased from Non-VAT Registered Persons_ VAT Schedule 05**

Schedule Description	Cost of Purchases VAT liable (A)
Total of column "cost of purchases of VAT liable (A)" of the VAT schedule 05	X X X X
Add	
Total of column "cost of purchases of VAT non liable(B)" of the VAT schedule 05	<u>X X X X</u>
Computed Total Purchases made from non-VAT registered person to be declared **in cage J4 of the VAT Return**	X X X X

How to extract VAT schedule data to VAT return

➢ **Deemed Input VAT on Wholesale and Retail_ VAT Schedule 05**

Schedule Description	Deemed Input VAT
Total of column "Deemed Input VAT" of the VAT schedule 05	X X X X
Less -	
Total of column "Disallowed Deemed Input VAT" of the VAT schedule 05	X X X X
Computed Total Deemed Input VAT on non-VAT registered person to be declared in cage R3E of the VAT Return	X X X X

Example 1: Company ABC (TIN - 102030405) make a sale to company PQR (TIN - 506070809) for the month of March 2021. The related Schedule 01 of the supplier and Schedule 02 of the purchaser are as follows:

62 Company ABC submits the following output schedule (**Schedule 01**) for the month of March 2021 (**Based on Sales**) to IRD

Serial No	Invoice Date	Tax Invoice No	Purchaser's TIN	Name of the Purchaser	Description	Value of supply	VAT Amount
1	03/14/2021	INV450	506070809	PQR Co.	Apple	200,000.00	22,000.00

63 Company PQR submits the following input schedule (**Schedule 02**) for the month of March 2021 (**Based on Purchases**) to IRD

Serial No	Invoice Date	Tax Invoice No	Supplier's TIN	Name of the Supplier	Description	Value of purchase	VAT Amount	Disallowed VAT Amount
1	03/14/2021	INV450	102030405	ABC Co	Apple	200,000.00	22,000.00	0

Example 2: Company ABC (TIN - 102030405) issue a one Debit Note and one Credit Note to company PQR (TIN - 506070809) based on the sales invoice made 14th March 2021. The related Schedule 04 of both parties are as follows:

64 Company ABC submits the following Debit/Credit Note Schedule (**Schedule 04**) for the March 2021 (**Based on the Debit/Credit Note Issued**) to IRD.

As Company ABC **is the issuer of the original invoice** which is based to issue subsequent debit/credit notes, the "Issued By Me" column of schedule 04 is indicated as "Y"

Serial No	TIN No	Invoice Date	Invoice No	Tax Credit / Tax Debit Note	Date of Tax Credit / Tax Debit Note	Tax Credit No. / Tax Debit Note No.	Value of Tax Credit Note / Tax Debit Note	VAT Amount	Issued By Me
1	506070809	03/14/2021	INV450	Debit	03/20/2016	D125	5000	550	Y
2	506070809	03/14/2021	INV450	Credit	03/21/2016	C250	2000	220	Y

65 Company PQR submits the following Debit/Credit Note Schedule (**Schedule 04**) for the March 2021 (**Based on the Debit/Credit Note Received**) to IRD.

As Company PQR **is not the issuer of the original invoice** which is based to issue subsequent debit/credit notes, the "Issued By Me" column of schedule 04 is indicated as "N"

Serial No	TIN No	Invoice Date	Invoice No	Tax Credit / Tax Debit Note	Date of Tax Credit / Tax Debit Note	Tax Credit No. / Tax Debit Note No.	Value of Tax Credit Note / Tax Debit Note	VAT Amount	Issued By Me
1	102030405	03/14/2021	INV450	Debit	03/20/2016	D125	5000	550	N
2	102030405	03/14/2021	INV450	Credit	03/21/2016	C250	2000	220	N

Example 3:   **Company ABC (TIN - 102030405) Imported goods as per the Cusdec on 22 March 2021**

66 Company ABC submits the following Import Schedule (**Schedule 03**) of Company ABC for the March 2021 (**Based on the Cusdecs**)

Serial No	Cusdec Date	Cusdec No	Cusdec Serial ID	Cusdec Reg Date	Cusdec Office ID	VAT Deferred	VAT Upfront	Disallowed VAT
1	03/23/2021	25139	E	03/23/2021	CBEX1	500	200	

Note - Extraction of CUSDEC information is same for the VAT schedule 6 (Good Export) also.

E. Amended schedules submission

67 Select *Return/Schedule Management → Upload Schedules/Documents* from the top menu

68 You will see the list of tax types that are relevant for you here

69 To check on the errors for the VAT schedule files submitted previously, click *Schedule file processing status* under Value Added Tax (VAT) and refer to steps 70 to 73

To upload amended schedule files, click *Upload Schedule/Document* under Value Added Tax (VAT) and refer to steps 75 to 78

Schedule file processing status

Return / Schedule Management	Clearance	Financial	Payment	Taxpayer Registration	Correspondence

Schedule verify

TIN   724121470

SVAT No.

Tax type   VAT

70

* Period code   1632

Tax period from   2016-08-01   Tax period to   2016-08-31

Search   Reset   Cancel

71

Schedule file

TIN	Schedule type	Schedule file	Process status	Upload date	Process date	Tota...	Fail ...
724121470	VAT - Schedule 03 – Input Imports	724121470_VAT_SCHEDULE03...	SUCCESS	2016-10-31	2016-10-31	3	0
724121470	VAT - Schedule 04 – Credit / Debit	724121470_VAT_SCHEDULE04...	! PROCESSED WITH ERRORS	2016-10-31	2016-10-31	2	1
724121470	VAT - Schedule 02 Amendment – Input Tax	724121470_VAT_SCHEDULE02...	! REJECTED	2016-10-13	2016-10-14	1	1
724121470	VAT - Schedule 02 – Input Tax	724121470_VAT_SCHEDULE02...	SUCCESS	2016-10-10	2016-10-10	1	0
724121470	VAT - Schedule 01 – Output Tax	724121470_VAT_SCHEDULE01...	! PROCESSED WITH ERRORS	2016-10-06	2016-10-06	34	1
724121470	VAT - Schedule 02 – Input Tax	724121470_VAT_SCHEDULE02...	! REJECTED	2016-10-06	2016-10-06	1	1

72

|◄ ◄ 1 ► ►| 1 - 10 of 10 items

70 Enter the *Period Code* where you have submitted the VAT schedule files. The *Tax period from* and *Tax period to* fields will automatically be displayed according to the period code entered

71 Click *Search*

72 The processing status of the previously submitted schedule files are displayed. For erroneous records, you can click on the individual *TIN* hyperlink to find out more details about the error

73 How to identify schedule file processing error

➢ 01. Schedule file is rejected: Entire records of the schedule are not accepted by the system due to *failure of basic validation* of schedules or *entire records having data errors.*

   Then taxpayer can re-upload the same schedules again with corrected records.

➢ 02. Schedule file processed with Errors: Error record of the schedule are not accepted by the system due to *failure of data validation of schedules.* Then, Taxpayer can *upload an amended schedule* with corrected records. If failed records are accepted by the taxpayer, he/she can inform to the IRD (CDMU officer who inform the error or Officer who handle the respective tax file)

Upload amended schedule / document

74 How to make amendment to schedule records

➤ Amended schedule file:

The difference of the original and amendment VAT schedule is the amendment indicator.

	A	B	C	D	E	F	G	H	I	J	
1	Amendment Indicator	Serial No	Invoice Date	Tax Invoice No	Purchaser's TIN	Name of the Purchaser	Description	Value of supply	VAT Amount		
2											C
3	Enter Amendment Indicator										
4	Enter 0, 1 or 2 as Amendment Indicator.										
5	0 - New										

➤ Amendment Indicator:

To use the amendment indicator correctly, it is important to understand which records are accepted by the system in verification batch job. System accepted records can be amended or deleted and rest of the records need to be conceded as new records in preparing amended schedules. Amendment indicator can take only thee values "0", "1" and "2", they are used for three purposes.

"0" – To insert a new record

- If some records reported as errors in the verification batch job, those records are not take to the system. Therefore serial numbers of those records can be used to enter such records as new record with amendment indicator "0"

- If user requires add new records to the existing schedule records, use new serial number which is not included in previous schedule file/s with amendment indicator 0.

"1"- Amendment of existing record

- Use the same serial number of the system accepted record that has to be **amended** in the previous schedule file/s with new details with amendment indicator 1.

"2"- Deletion of existing record

- Enter **the same details of the system accepted record** that has to be **deleted** in the previous schedule file/s with amendment indicator 2.

Upload amended schedule / document

Return / Schedule Management	Clearance	Financial	Payment	Taxpayer Registration	Correspondence

Schedule Files/ Documents Screen

Taxpayer identification number	724121470
Name of the organization	ASDF & COMPANY
Tax type	VAT

75

* **Period Code**	: 2110 ⓘ		
Tax Period From	2021-01-01	**To**	2021-03-01

➖ Upload schedule Files / Documents

Document Type Schedule ▾   **Sub Document Type** VAT - Schedule 01 – Output Tax ▾   [Select Files] **76**

Document Type	Sub Document Type	Document Name	
Schedule	VAT - Schedule 01 – Output Tax	300011381_VAT_SCHEDULE01_2110_20160512_ORIGINAL_V1.csv	Remove

77

Note - Please ensure schedule file validated using schedule verification tool.

[Back to home] [Submit] [Reset] [Cancel]

78

75 Enter the *Period Code* where you have submitted the VAT schedule files. The *Tax period from* and *Tax period to* fields will automatically be displayed according to the period code entered

76 Select the *Document Type*, *Sub Document Type* and click *Select Files* to choose the file to be uploaded

77 The uploaded document is shown here

78 Click *Submit*

Sri Lanka Inland Revenue
-How to file VAT-

F. Help options

Online help prompts: The blue icons next to some fields show additional information when the mouse is placed on them

Qualifying conditions for filling VAT Return

1. Is output tax schedule applicable? — Yes / No
2. Is input tax schedule(Local purchases) applicable? — Yes / No
3. Is input tax schedule(Imports) applicable? — Yes / No
4. Are credit/ debit notes applicable? — Yes / No
5. Is unabsorbed input tax as at 31.12.2010 available? — Yes / No
6. Do you need to edit Cage 11? — Yes / No
7. Are you entitled for deemed input credit on wholesale and retail taxable supplies? — Yes / No
8. Is 5% rate applicable? — Yes / No
9. Are you having goods exports? — Yes / No
10. Are you having Service exports? — Yes / No

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
- Collection of returns and supporting documents

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

Select *language:*
❶ Sinhala ❷ Tamil ❸ English

❶ Unregistered Persons ❷ Registered Individual Taxpayer ❸ Other Registered Taxpayer

Call Center 1944

Registered → Enter *TIN*

Select *option*
❶ General Information ❷ Tax Related ❸ Complaints

General Information / *Tax Related* / *Complaints*

Select *question type*
Select FAQ or speak to the call center agent

Select *function*
❶ Registration ❻ Collections
❷ Returns ❼ Refunds
❸ Tax Payments ❽ Issuing Directions
❹ Assessments ❾ Others
❺ Appeals & Objections

Select *option*
❶ Against Tax Avoidance & Evasion
❷ Technical Issues
❸ Others

Select *tax type*
❶ Income Tax ❺ NBT on Financial Services
❷ VAT & SVAT ❻ PAYE & Withholding Tax
❸ VAT on Financial Services ❼ Stamp Duty
❹ NBT & ESC ❽ Other Taxes

V0 21

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