



How to file VAT return form and schedule



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

To file the VAT return and schedule online, refer to	A. Returns and schedule submission	Page 1
To understand the structure of the VAT schedules and how to verify the VAT schedules using the schedule verification tool, refer to	B. Schedule files and schedule verification tool	Page 10
TO view how to extract VAT schedule data to VAT return, refer to	C.Extraction of VAT Schedule data to VAT Return	Page 22
To view examples of the VAT schedule files to be submitted to IRD, refer to	D. VAT schedules submission - examples	Page 25
To submit amended schedules, refer to	E. Amended schedules submission	Page 27
To check the new help options, refer to	F. Help Options	Page 31
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Access www.ird.gov.lkand login to e-services. Refer to the quick guide "How to login" for more details

	2	🍉 Sri I	anka Inland Revenue			🔺 🚨 SSID	108040 🕞 LOGOUT
Direction	Financial	Appeal	Return / Schedule Management	Objection	Payment	Refund	Taxpayer Registratio
			 Corporate Income Tax (CIT) 				
			 Nation Building Tax (NBT) 				
			 Simplified Value Added Tax (SVAT) 				
			• Value Added Tax (VAT)				
			Upload Schedules / Documents	enue, Sri Lanka,			
			• Economic Service Charge (ESC)	watha, Colombo 0 venue Department	2. t - Sri Lanka		
			Stamp Duty (SD)				





1	Name of the registered person TAJ FIN	ANCIALS		
	Taxable period 2021-0)1-01 - 2021-03-31(2110)		
If vo	u 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
Ren	nove"	The second and the on Fronce	The point of the second of the	and cher
	Taxable period	Due date	Status	
	 A set of the set of	2021-03-31	NEW	
	2021-01-01 - 2021-03-31(2110)			
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-	2021-01-01 - 2021-03-31(2110)			
	2021-01-01 - 2021-03-31(2110)			

Select the VAT return to file and click Proceed

Confirmation ×
Are you sure to begin the tax filing?
Ok Cancel

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

Identification No. of the 300011381 person registered for VAT			
Name of the registered TAJ FINANCIALS person			
Taxable period 2021-01-01 - 20	021-03-31(2110)		
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?	• Ves	· No	
6. Do you need to edit Cage 11? 🔵	OYes	· No	
7. Are you entitled for deemed input credit on wholesa taxable supplies?	le and retail	• No	
8. Is 5% rate applicable?	⊖Yes	No	
9. Are you having goods exports? 👩	💌 Yes	O No	
10. Are you having Service exports? 📀	• Yes	ONO	

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





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	Taxpaver particulars	Schedule Commission	accrowiedgement	
	Identification No. of the 300011381 person registered for VAT	L.		
	Name of the registered TAJ FINANC	IALS		
	Taxable period 2021-01-0	01 - 2021-03-31(2110)		
	(ii) Output tax			
		Value	Tax	
	Taxable supplies 🔒	A 100,000	0 1,132	
9	Deemed taxable supplies (Special projects) ³	A1	1	
	Deemed taxable supplies (Strategic developments projects) ³	A2	1A	
	Wholesale and Retail Taxable Supplies 🔒	В	2	
	VAT suspended taxable supplies	С	2A	
			(0+1+1A+2+2A)	
			3 1,132	
		Goods	Services	
	Zero rated supplies 😗	D	D1 0	
	Exempt supplies 😗	E		
	Excluded supplies 😗	E1		
		Number of pieces/weight	Value	
	Local supply of garments(25)	F	F1	

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

📄 (iii) Input tax						
		Value	Def	erred tax	Upfront ta	x
	Imports 😗 🛛 🕇	I	4		5	
Loc	al purchases 😗 🛛 🛛			Tax	6	
					(4+5+6)	
		Value	Susp	ended tax		
VAT suspend	ed purchases 😗 🛛 📑		К			
Non foreign exchan	ge purchases 😗 🛛 🗍	1	К1			
Imports on which VAT is	not charged 👔 🛛 🧃	2				
Local purchases on whi	ch VAT is not charged 3	3				
Goods Purchased f Regist	rom Non VAT ered Persons ³	4				
Disallowable	nput tax on imports, o	other purchases and adju	stment 👩 📑	8		
	Disallowable in	put tax on suspended pur	chases 🚯 👔	3A		
	Allowab	le input tax excluding b/f	amounts (7	-8)		
				9		
				Back Next	Save draft	Cance



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Identification No. of t	ne 300011381					
Name of the register	ed TAJ FINANCIA	LS				
Taxable peri	od 2021-01-01-3	2021-03-31(2110))			
- (iv) Brought forw	ard input tax 💿					
)	
Brought forward ing	ut tax		10		J	
Brought forward inp (v) Allowable inp (A) Zero rated supplies/suspended supplies/section 22(7) (0) Not belongs to group	ut tax	Cage 9*(C+D+D1) -A1+A2+B+C+D+D1) +10-11) or 100% of	10 50 11	0	(11+	12)

Screens are subjected to budget changes

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."





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	(vi) Ta	r navah	le /Re	fundahle

😑 🛛 (vi) Tax payable /Refundable 🕛			
Gross refund due	[(13-3-8A)>0]	Tax payable	[(3-13+8A)>0]
•		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 ⁰	Μ	Deemd tax credit (Special project) ³	R
The aggregate input tax set off against other taxes payable to 😗 CGIR	Ν	Deemd tax credit (Strategic developments projects)	R1
The aggregate input tax set off against taxes payable to DGC ⁹	0	Tax credit based on SVAT credit voucher ⁹	R2
Unabsorbed balance to be C/F 👩	L-(M+N+O)		
		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
		out of unabsorbed input as at 31.12.2010	S
The input tax	set off against other taxes paya	able to CGIR (IT/ESC/NBT)	IT S1A O NBT
			ESC S1C
		The input tax set off against taxes	52 6
		payable to DGC Total	
		from unabsorbed input tax	S3 5
		Total credits (Refund	(Q+R+R1+R2+R3+S) 17 100 (16-17-15)
		due)/tax payable	18 1,032
		Back	Save draft Cancel

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





Taxpayer particulars					
Identification No. of the 300 person registered for VAT	0011381				
Name of the registered TAJ	FINANCIALS				
Taxable period 20	021-01-01 - 2021-03-	31(2110)			
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Schedule	VAT - Schedule 01 - Output Tax	300011381_VAT_SCHE	DULE01_2110_20160512_ORIGINAL_V	/1.csv/ Remove	
Document Type	Sub Document	Туре	Document Name		
Upload VAT schedule data -	Input VAT				
Document Type Schedule	٣	Sub Document Type	VAT - Schedule 02 - Input Tax 🔹	Select Files	
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Upload VAT schedule data - Input	Imports				
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Upload VAT schedule data - Credit	/ Debit				
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11You 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



2 Select the file to upload and click Open

13 Click Next





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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

14



15

17

Sri Lanka Inland Revenue -How to file VAT-



Confirmation	×
Proceed to submit the VAT return?	
 Ok Cance	I

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

Number					
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 re	ceipt of the following
1. Form of return	Tax for the Local	e period enaled 207	10-04-20.		
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 not	8 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	Acknowledgemen	t of Return or Intim	ation letter for no	m-filing of required p	articulars) will be notifie
100000010336670	Descrets succession	when the partents.			
10000010300000					

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

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





About Us Type of Taxes Units & Services Useful Information	Publications	Downloads	Report Tax Eva	sion e-Servia
Home :: Downloads :: Schedules				
Schedules			Acts	ŝ
To Download Schedule File Verifier Tool, click here			+ Gaz	ette
Schedules to be Unloaded		127	+ Forr	ns and Returns
		CN	+ Scho	edules
Income Tax		n'S	Tool	ls
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Resident, Hon-Resident companies, criticies and corporations, etc.	- VZ			
Other Taxes				
+ Pay As You Earn (PAYE)				
Simplified Value Added Tax Scheme (SVAT)				
Value Added Tax (VAT)				
Schedule 01 - Output schedule				
Schedule 02 - Input schedule for Local Purchases			1	
Schedule 03 - Input Schedule for Imports			1	
Schedule 04 - Credit and Debit Notes Schedule				
Schedule 05 - Deemed Input Schedule for Wholesale and Retail Trade				
Schedule 06 - Goods Export Schedule				
Schedule 07 - Service Export Schedule				
Schedule 01 Amendment - Output Schedule (Amendment)				
Schedule 02 Amendment - Input schedule for Local Purchases (Amendment)				
Schedule 03 Amendment - Input Schedule for Imports (Amendment)				
Schedule 04 Amendment - Credit and Debit Notes Schedule (Amendment)				
Schedule 05 Amendment - Deemed Input Schedule for Wholesale and Retail Trade (An	nendment)		57	
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B 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

- 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
- 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
- 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
- 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
- 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



28

Sri Lanka Inland Revenue -How to file VAT-



27



Access Downloads -> Tools from the top menu

						 Acts 	
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quick guides provi	de you information on l	how to use the relevant t	pol.			 Forms and 	d Returns
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z-filing.						 Fonts 	
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ncome Tax (IIT), Tax	Calculator for Year of	Tax Calcula	tor	-			
2016/2017 and 201	7/2018						
ator:(PAYE)							
Earn (PAYE) Tax Cal	culator for Year of	Tax Calcula	tor	-			
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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

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

				6
Type VAT Schedule04	Period code	_	Verify	Download
Path		Browse	veniy	Template
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Save as type: csv fi	les(*.csv)		~	
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L				





VAT Schedule 01: Output VAT Schedule

NOTE:

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



<u>Guidelines to supplies made to Government Institutions which are not registered for</u> 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





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: - "INCL01_2131" - for total invoices at X% of the Month of July 2021 - "INCL02_2131" - for total invoices at XX% of the Month of July 2021 - "INCL01_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	Ministory 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	5/20/20:21	INV20161006	300007465	ABC Company Pvt Ltd.	Stationeries	65000	9750
7	6/9/20:21	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

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

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

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

Cages of the VAT Return

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

VAT Schedule 01 is compulsory to fill above cages



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



For example:

First time submission	103356111_VAT_SCHEDULE01_2121_20210430_ORIGINAL_V1
Subsequent submission for	103356111_VAT_SCHEDULE01_2121_20210430_AMENDMENT_V1
amendments	





VAT Schedule 02: Input VAT Schedule Sample format: 7 04/23/2021 100 870752620 ABC Furnishings Furniture 100000 11000 1000 **Field explanation:** Field Explanation Serial No. Running unique serial number inside the schedulefile **Invoice Date** Invoice date in MM/DD/YYYY format **Tax Invoice No** Tax invoice number Taxpayer identification number of supplier Supplier's TIN 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

Cages of the VAT Return

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

VAT Schedule 02 is compulsory to fill above cages



For example:

Identification Number

First time submission	103356111_VAT_SCHEDULE02_2121_20210430_ORIGINAL_V1
Subsequent submission for	103356111_VAT_SCHEDULE02_2121_20210430_AMENDMENT_V1
amendments	





VAT Schedule 03 : Input VAT Schedule - Imports

42 Sample format:	Serial No Cusdec Date Cusd	ec 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	Expl	anation						
	Serial No.	Runr	Running unique serial number inside the schedule file						
	Cusdec Date	Cuso shou	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 th	e Customs Goo	ds Declaratio	on Form			
	Cusdec Serial ID	You	can obtain this from th	e Customs Goo	ds Declaratio	on Form			
	Cusdec Reg Date	You Reg shou	can obtain this from th Date in MM/DD/YYYY I Id be the same as th	e Customs Goo format. In most e Cusdec Date	ds Declaratio	on Form. C es, this da	usdec I te		
	Cusdec Office ID	You	can obtain this from th	e Customs Goo	ds Declaratio	on Form			
	VAT Deferred	VAT	Deferred as per the Cu	ustom Goods De	eclaration for	m			
	VAT Upfront	VAT	Upfront as per the Cus	stom Goods Dec	laration form	ı			
	Disallowed VAT	Disa	llowed VAT out of Def	erred and Upfro	nt VAT of the	e record			

Cages of the VAT Return

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

VAT Schedule 03 is compulsory to fill above cages



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



For example:

First time submission	103356111_VAT_SCHEDULE03_2121_20210430_ORIGINAL_V1
Subsequent submission for	103356111_VAT_SCHEDULE03_2121_20210430_AMENDMENT_V1
amendments	





VAT Schedule 04 : Debit/Credit note schedule

6 Sample format:

2 415646267 04/23/2021 200 Debit	04/24/2016 D100	
2 413040207 0472372022 200 00010		
Value of Tax Credit Note / Tax Debit Note VAT Amount Issued	d 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

7 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"
Irn	enter "Y" under this field and the purchaser (the receiver of such debit/credit note) will enter "N"

Cages of the VAT Return

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

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



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



For example:

A

First time submission	103356111_VAT_SCHEDULE04_2121_20210430_ORIGINAL_V1
Subsequent submission for	103356111_VAI_SCHEDULE04_2121_20210430_AMENDMEN1_V1
amendments	



VAT Schodule OF . Durchasses from nen VAT registered nereer



	Serial No.	Invoice Date	Invoice No.	NIC No. of the	Supplier	e Supplier	any	Name of the Supplier
	Cost of Pu	06/23/2019 Irchases made	during Cost	of Purchase	s made	Deemed In	put Credit = A x	Supplier A Disallowed Description
	liable(A) (Rs.)	11500	non-liable (B) (Rs.)	(Tax Rate /	1 + Tax Rate)	Credit Amount
	Please been bi	note that the oken into 2 l	above form nes for illus	at appears tration purp	s as a sii ooses.	ngle line inside	e the schedule fi	le. It has
Field explanation:	Field				Explan	ation		
	Serial No				Runnin	g unique serial	number inside the	eschedulefile
	Invoice D	ate			Invoice	date in MM/DD	/YYYY format	
	Invoice N	0			Tax inv	oice		
	NIC No. o	of the Supplie	r		NIC N	umber of the su	pplier	
					ln case In case	of partnership, of company, N	NIC of the Presid IC of a Director.	ent Partner.
	BRC No.	/ PSV No. of t	he Supplier		BRC or PSV Number of the supplier			
	Income T	Income Tax file No., if any			Specify Income Tax file Number / TIN, if you have			
	Name of the Supplier			Supplier Name				
	Cost of P taxable p	urchases ma eriod, VAT lia	de during th ble(A) (Rs.)	e	VAT lia	ble purchases c	of the invoice (incl	uding VAT portic
	Cost of P taxable p	urchases ma eriod , VAT n	de during th on- liable (B	e) (Rs.)	Non -	VAT liable purch	nases of the invoid	ce
	Deemed + Tax Rat	Input Credit = e)	Ax(Tax Ra	te / 1	VAT lia Tax rat	ble purchases (e should be vali	(A) X (Tax rate/ 1 id rate applicable	+ Tax rate) to invoice date.
	Disallow	ed Deemed In	putCredit A	mount	Disallowe	d portion of the	e Deemed Input C	redit
Cages of the VAT R	eturn	Wholesale are associa	and Retail s ted with this	upplies an schedule	d Deem	ed Input VAT:	Cage "J4" and/	or Cage "R3"
		If Cage "J4'	and/or "R3	" are filled	with roti	irn, then Sche	edule 05 is comp	uleory
	B				with rot	,		Juisory
File naming convention:	You wi	I have to nar	ne the VAT s	schedule 0	5 file ac	cording to the	following forma	t:
File naming convention:	You wi	I have to nar ORIGIN AMENE	IAL: First time some of the subsection of the su	schedule 0	5 file ac	cording to the	following forma	t: number
File naming convention:	You wi	I have to nar ORIGIN AMENT Taxpayer	IAL: First time some the VAT some the VAT some time some some some some some some some so	schedule 0 submission guent submiss JLE05_XX Period Code	5 file ac	cording to the anges (YMMDD_OR Date of sub	following forma	t: number
File naming convention:	You wi	I have to nar ORIGIN AMENE TIN_VA Taxpayer ntification Numbe	ne the VAT s IAL: First time s IMENT: Subsec I T_SCHEDU	schedule 0 submission quent submiss JLE05_XX Period Code	5 file ac	cording to the anges (YMMDD_OR Date of sub	following forma	t: number

Ensure that the file is saved in .csv format

Subsequent submission for

amendments

103356111_VAT_SCHEDULE05_1911_20190220_AMENDMENT_V1





VAT Schedule 06 : Article Export VAT Schedule

Serial No	Date of exportation		CUS	DEC Number	Off	fice ID	Serial ID
1	07/13	/2021		672838		12	1
Export registration date Net Mass (Kg.)	FOB/CIF Value	e (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.

5 Field explanation:

Sample format:

Field	Explanation
Serial No.	Running unique serial number inside the schedulefile
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.

Cages of the VAT Return

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

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

57 File naming convention: Solution: You will have to name the VAT schedule 06 file according to the following format: ORIGINAL: First time submission AMENDMENT: Subsequent submission for changes <u>TIN_VAT_SCHEDULE06_XXXX_YYYYMMDD_ORIGINAL_V1</u>

> Taxpayer Identification Number



Date of submission

For example:

First time submission	103356111_VAT_SCHEDULE06_2130_20210715_ORIGINAL_V1
Subsequent submission for	103356111_VAT_SCHEDULE06_2130_20210720_AMENDMENT_V1
amendments	





VAT Schedule 07 : Service Export VAT Schedule

Serial No	Invoice N	Number	Invoice Date		Description Service		Invoice Vlaue (Foreign currency value)	
1	INV:	101	02,	/12/2021	Manag	gement services	250	
Type of Currency Exchange Rate Rupee Value		ue (Rs.)	NRFC Account Nu	mber				
US	SD	189		10000	0	ACCNR001-012/1	2-12	

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:
59	i leiu explanation.

Sample format:

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

Cages of the VAT Return

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

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



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



For example:

First time submission	103356111_VAT_SCHEDULE07_2130_20210713_ORIGINAL_V1
Subsequent submission for	103356111_VAT_SCHEDULE07_2130_20210722_AMENDMENT_V1
amendments	





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			
Тах Туре	VAT			
Schedule number	SCHEDULE01, SCHEDULE02, SCHEDULE03, SCHEDULE04 SCHEDULE05, SCHEDULE06 or SCHEDULE07			
Period Code	• 2130 – Quarterly	• 2133 – Monthly		
	21 – Year	21 – Year		
	3 – Quarter (1,2,3 or 4)	3 – Quarter (1,2,3 or 4)		
	0 - (Fixed)	3 – Month of the quarter (1,2 or 3)		
Submission Date	Date of submission (YYYYMMDE	0 – Normal date format 20211025)		
Schedule Type	ORIGINAL or AMENDMENT			
Version Number	V1, V2, V3 (for easy reference of the taxpayer)			
Example – Schedule na	me for schedule 01 for period 2021 (3"	d 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	ххх	ххх
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	X X X X	XX X X
Computed VAT Amount to be declared in cage 0 and/or 2 of the VAT return.		

> 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 $% \left[{{\left[{N_{\rm{T}} \right]} \right]} \right]$ in VAT schedule 4	((
Computed Value of purchase to be declared in cage I of the VAT return and	x	x
Computed VAT Amount to be declared in cage 6 of the VAT return.		





How to extract VAT schedule data to VAT return

> Deferred VAT on imports_ VAT Schedule 03

AT Deferred
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

> 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

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
Add	
Total of column "cost of purchases of VAT non liable(B)" of the VAT schedule 05	<u> </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	хххх
Less -	
Total of column "Disallowed Deemed Input VAT" of the VAT schedule 05	<u>x x x x</u>
Computed Total Deemed Input VAT on non-VAT registered person to be declared in cage R3E of the VAT Return	X X X X





D. VAT schedules submission – Examples

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:

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

Serial	Invoice	Tax Invoice	Purchaser's	Name of the	Description	Value of	VAT
No	Date	No	TIN	Purchaser		supply	Amount
1	03/14/20:21	INV450	506070809	PQR Co.	Apple	200,000.00	22,000.00

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

Serial	Invoice	Tax Invoice	Supplier's	Name of the	Description	Value of	VAT	Disallowed
No	Date	No	TIN	Supplier		purchase	Amount	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 T ax 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	0125	5000	550	Y
2	506070809	03/14/2021	INV450	Credit	03/21/2016	C250	2000	220	Y

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 T ax 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	03/14/20:21	INV450	Debit	03/20/2016	D125	5000	550	N
2	102030405	03/14/2021	INV450	Credit	03/21/2016	C250	2000	220	N

⁶²





Example 3:

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

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

Serial	Cusdec	Cusdec	Cusdec	Cusdec Reg	Cusdec	VAT	VAT	Disallowed
No	Date	No	Serial ID	Date	Office ID	Deferred	Upfront	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

Sri Lanka Inland Revenue								
Return / Schedule Management	Clearance	Financial	Payment	Taxpayer Registration	Correspondence			
• Corporate Income Tax (CIT)								
 Nation Building Tax (NBT) 								
 Pay As You Earn (PAYE) 	1							
 Simplified Value Added Tax 								
(SVAT)	11.12.4.5		100					
 Value Added Tax (VAT) 	a substances	Department Chittampalam (of Inland Revenu	e, Sri Lanka, ba. Colombo 02				
• With Holding Tax (WHT)	© 2014, /	All rights reserve	d by Inland Reve	nue Department - Sri Lanka				
Upload Schedules / Documents								

67 Select Return/Schedule Management \rightarrow Upload Schedules/Documents from the top menu

Тах	payer identification number 7241214	70				
	Name of the organization ASDF & C	OMPANY				
76	where we contract a start of the second data second starts	- de sum entre als estructures de la filme anno sein	a shekar and sheep allah haran lish soo idad as tha			
If you wish to upload schedule file and/or supporting documents, check your schedule files processing status and please click hyper link provided on the respective tax types.						
S/N Tax Type	Тах Туре	Upload Schedule / Document	Schedule file processing status			
	Corporate Income Tax (CIT)	Unload Schedule / Document	N/A			
1	corporate medine rax (crr)	opiour benedule / bocument	IN/A			
1 2	Pay-As-You-Earn (PAYE)	Upload Schedule / Document	Schedule file processing status			
1 2 3	Pay-As-You-Earn (PAYE) Withholding Tax (WHT)	Upload Schedule / Document Upload Schedule / Document	Schedule file processing status Schedule file processing status			
1 2 3 4	Pay-As-You-Earn (PAYE) Withholding Tax (WHT) Value Added Tax (VAT)	Upload Schedule / Document Upload Schedule / Document Upload Schedule / Document	Schedule file processing status Schedule file processing status Schedule file processing status			
1 2 3 4 5	Pay-As-You-Earn (PAYE) Withholding Tax (WHT) Value Added Tax (VAT) Simplified Value Added Tax (SVAT)	Upload Schedule / Document Upload Schedule / Document Upload Schedule / Document Upload Schedule / Document	Schedule file processing status			

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

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 / Sche	dule Management	Clearance Financial	Payment Taxpayer Regis	stration (Correspondenc	ce	
Schedule v	erify						
	TIN	724121470					
	SVAT No.						
	Tax type	VAT					
	* Period code	1632					
	Tax period from	2016-08-01	Tax period	2016-08-	31		
					Search F	Reset	Cancel
Schedule f	ile						Ì
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
	VAT - Schedule 01	724121470 VAT SCHEDULE01	PROCESSED WITH ERRORS	2016-10-06	2016-10-06	34	1
724121470	- Output Tax	/241214/0_VAT_SCHEDOLEOT					
724121470 724121470	- Output Tax VAT - Schedule 02 - Input Tax	724121470_VAT_SCHEDULE02	! REJECTED	2016-10-06	2016-10-06	1	1

• 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

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

How to identify schedule file processing error

O1. 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.

O2. 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

How to make amendment to schedule records

> Amended schedule file:

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

	А	В	С	D	E	F	G	Н	1	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											С
3	Enter Amend	ment Indicat	or								
4	Enter 0, 1 or 2	as Amendme	ent								
5	Indicator.										

> 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.

<u>"0" – To insert a new record</u>

- 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

Taxpay	er identification num	ber 724121470			
N	ame of the organiza	tion ASDF & COMPANY			
	Tax t	ype VAT			
	* Period C	ode 2110	8		
	Tax Period F	rom 2021-01-01		То	2021-03-01
Docu	ment Type Schedule	Sub Document Typ	• Sub Documer	nt Type VAT - Schedule 01 – Ou Document Name	tput Tax 🔻 Select Files
Schedul	e VAT	- Schedule 01 – Output	Tax 300011381	VAT_SCHEDULE01_2110_2016	0512_ORIGINAL_V1.CSV Remo
	ase ensure schedule	file validated using sch	redule verification too	ı.	

- The Tax 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

7 The uploaded document is shown here

78 Click Submit





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? O	OYes	• N
2. Is input tax schedule(Local purchases) applicable?	OYes	N
3. Is input tax schedule(Imports) applicable?	Oves	۹N
4. Are credit/ debit notes applicable? 0	OYes	. N
5. Is unabsorbed input tax as at 31.12.2010 available?	OYes	•N
6. Do you need to edit Cage 11? 💿	OYes	• N
7. Are you entitled for deemed input credit on wholesale and retail taxable supplies?	• Oves	• N
8. Is 5% rate applicable?	OYes	• N
9. Are you having goods exports? 👩	· Yes	ON
10. Are you having Service exports? ()	· Yes	ON



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)

Call Center- Monday to Friday 9:00 am to 7:00 pm, Saturday 9:00 am to 1:00 pm

- 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

Select language: 1 Sinhala 2 Tamil 8 English Call Center 1 Unregistered 2 Registered Other Registered 1944 IndividualTaxpayer Persons Taxpayer Registered Enter **TIN** Select option Unregistered 2 Tax Related 1 General Information 3 Complaints General Tax Complaints Information Related Select question type Select function Select option 1 Against Tax 1 Registration 6 Collections Select FAQ or Avoidance & 7 Refunds 2 Returns speak to the call Evasion center agent 3 Tax Payments Issuing 2 Technical Issues Directions 4 Assessments Others S Appeals & Objections 9 Others Select tax type 5 NBT on Financial Income Tax ก Services VAT & SVAT PAYE & Withholding VAT on Financial Tax Services 7 Stamp Duty 4 NBT & ESC 8 Other Taxes