

MONTHLY VALUE ADDITION STATEMENT OF DEBT REPAYMENT LEVY (DRL)

FINANCIAL YEAR - 2018/2019

Year					Month		Period Code				
Taxpayer Identification Number (TIN)											
Name of the Taxpayer											

Please indicate the Value only in LKR

SECTION – 01: CALCULATION OF DRL (UNDER SECTION 36 OF FINANCE ACT NO 35 OF 2018)												
Description	Code	Amount (Rs.)										Cents
Operating Profit/ Loss (Before the Income Tax)	10											
Operating Profit/ Loss on the supply of Financial Services out of Sri Lanka	15											
Value Added Tax on supply of Financial Services (VAT on FS) charged to the Income Statement	20											
Nation Building Tax on supply of Financial Services (NBT on FS) charged to the Income Statement	30											
Debt Repayment Levy (DRL) on supply of Financial Services charged to the Income Statement	35											
Emoluments	40											
Book Depreciation	50											
Economic Depreciation	60											
Total Value Addition [(Cages 10+20+30+35+40+50) - (Cages 15+ 60)]	70											
Total Turnover as per Income Statement	80											
Non-financial Turnover as per Section 25C(5) of VAT Act	90											
Turnover on the Supply of Financial Services which has arisen out of Sri Lanka	95											
Turnover applicable for the calculation of Debt Repayment Levy [Cage 80- (Cages 90+95)]	100											
Value Addition attributed to the supply of Financial Services (Cage 70 x [Cage 100 ÷ cages (80 – 95)])	110											
Debt Repayment Levy (Cage 110 x 7 %)	120											
Debt Repayment Levy Paid	130											
Balance Levy Payable / (Excess Payment) (Cages 120 -130)	140											

