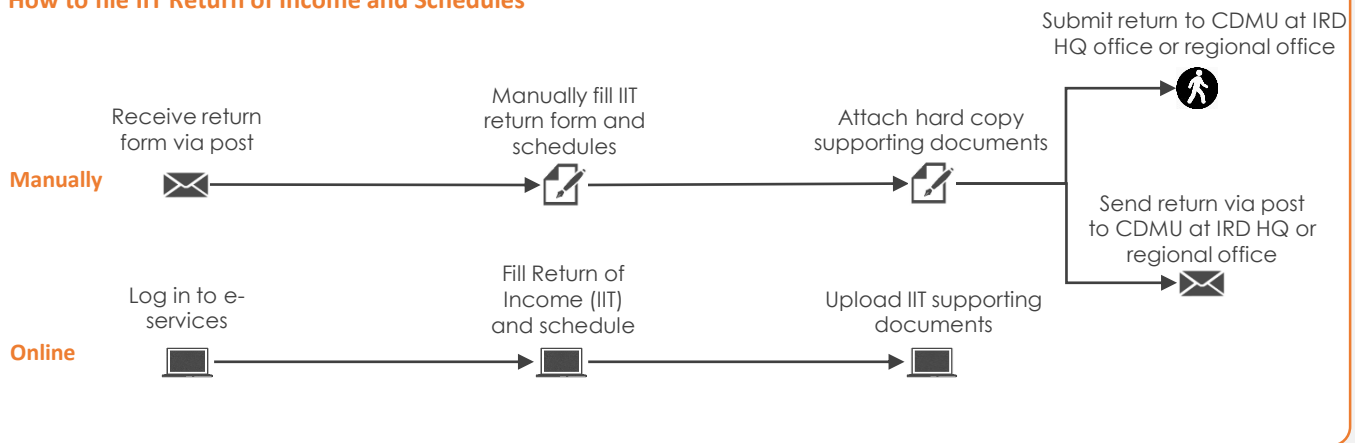




How to file IIT Return of Income and Schedules



SUMMARY OF CHANGES

Calendar: No change

Return of Income and Schedules:

- Return of Income and schedules have been changed
- Rearranged the schedule and its numbers
- Qualifying payment schedule revamped
- Tax credit schedule have been revamped

Submission of returns and schedules:

- **Mandatory submission of schedules. The schedules to be filled will depend on your income and/or business activities.** Returns of Income without schedules will be considered incomplete and will be issued estimated assessment
- Can be submitted manually, via post or electronically

Changes effective from:

- Yearly filing: From 01 October 2019 (for Year of Assessment 18/19)

To file the IIT Return of Income and schedule online, refer to

A. Return of Income and schedule submission

Page 1

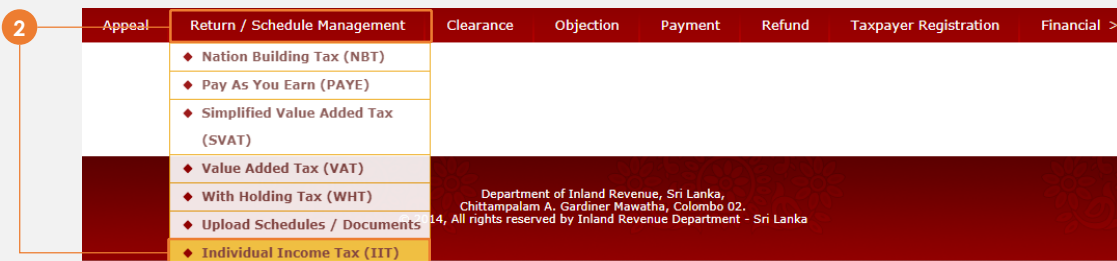
To check the new help options, refer to

B. Help options

Page 21

A. Return of Income and schedule submission

1 Access [www.ird.gov.lk](http://www.ird.gov.lk) and login to e-services. Refer to the quick guide "How to login" for more details



2 Select Return Management → Individual Income Tax (IIT) from the top menu



# Sri Lanka Inland Revenue

## -How to file Return of Income (IIT) for YA 2018/2019- (Resident and Non Resident)



**Individual income tax filing summary**

Taxpayer identification number 151294561  
 Name of Taxpayer SUMITH GALHENA  
 Year of assessment 2018/2019

If you wish to file a return, please check an assessment year and click "Proceed" button.  
 To delete the draft, check and click the "Remove" button.

Year of assessment	Due date	Status
<input type="checkbox"/> 2018/2019	2019-11-30	NEW

Proceed Remove Back to home

3 Select the 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**

**SRI LANKA INLAND REVENUE**

TIN300042368 | LOGOUT

Appeal Return / Schedule Management Clearance Financial Objection Payment Refund Taxpayer Registration

Main Return Schedule 1 Schedule 2 Schedule 3 Schedule 4 Schedule 5 Schedule 6 Schedule 7 Schedule 8 Schedule 9

Statement of assets & liabilities Declaration Confirmation Document Details

**Individual income tax - main return**

Taxpayer identification number 300042368  
 Name of taxpayer SEA  
 Year of assessment 2018/2019

Please click on the 'Schedule' link next to each field, to access the schedule and fill in the information. The sum of what you have filled in will be auto-populated into the field in this return page.

**Part A - Income liable to tax**

Employment income (Rs.) (Schedule 1)	10
Business income (Rs.) (Schedule 2)	20
Investment income (Rs.) (Schedule 3)	30
Other income (Rs.) (Schedule 4)	40
<b>Assessable income (10+20+30+40) (Rs.)</b>	<b>50</b>

5 You will be taken to the tab "Main Return" where it will be convenient for you to declare relevant information for your source of income. Click on **Schedule 1** and fill in your employment income. You can click on other schedule link to bring you to the relevant schedule to fill in the income for each relevant type of income source you may have.

Alternatively, you may scroll down to the end of this page and click the **Next** button, which will bring you to Schedule 1.



Part B - Deduction from assessable income	
Reliefs	
Relief for employment income (Rs.) (Schedule 1)	60
Relief for foreign service income (Rs.) (Schedule 2)	70
Relief for rent income (Rs.) (Schedule 3)	80
Relief for interest income (Senior citizens only) (Rs.) (Schedule 3)	90
Personal relief (Refer the guide) (Rs.)	100
Total relief (60+70+80+90+100) (Rs.)	110
Qualifying payments (Rs.) (Schedule 5)	120
Total deduction from assessable income (110+120) (Rs.)	130
Taxable income (50-130) (Rs.)	140

Part C - Calculation of tax payable	
Tax on terminal benefits (Rs.) (Schedule 8)	150
Tax on gain on realization of investment assets (Rs.) (Schedule 8)	160
Tax on balance taxable income (Rs.) (Schedule 8)	170
Tax on final withholding payments (WHT not deducted) (Rs.) (Schedule 8)	180
Total tax payable (150+160+170+180) (Rs.)	190
Less: tax credits (Rs.) (Schedule 9)	200
Balance tax payable (if 190 > 200, then 190-200) (Rs.)	210
Refund claimed (if 190 < 200, then 200-190) (Rs.)	220
Statement of assets and liabilities (click to go to page) (Statement)	

Part D - Exempt income	
Total exempt income (116+217+318) (Rs.)	230

Part E - Computation & financial information	
Attached tax computation sheets	<input type="radio"/> Yes <input type="radio"/> No
Loss adjustments are made or not	<input type="radio"/> Yes <input type="radio"/> No
If yes is chosen at any of the above 2 items, it is mandatory to upload the files together with the supporting documents of this submission	
<input type="button" value="Save draft"/> <input type="button" value="Next"/> <input type="button" value="Cancel"/>	

6

6 Enter the details for **“Part B: Deduction from assessable income”**, **“Part C: Calculation of taxable income”** and **“Part D: Exempt income”** by clicking on the relevant schedule link to go to the schedule directly.

Click **Schedule 1** to go to **Employment income (page 10)** or **Relief for employment income (page 60)**

Click **Schedule 2** to go to **Business income (page 20)** or **Relief for foreign services income (page 70)**

Click **Schedule 3** to go to **Investment income (page 30)** or **Relief for rent income (page 80)**

Click **Schedule 3** to go to **Relief for interest income (Senior citizens only) (page 90)**

Click **Schedule 4** to go to **Other income (page 40)**

Please fill in your Personal relief in Cage 100. The maximum allow is Rs. 500,000. (Please refer to the guide)

Click **Schedule 5** to go to **Qualifying payment (page 120)**

For **Schedule 6 WHT on final withholding payments**, go to **Schedule 5** and click **Next** button

For **Schedule 7 Withholding tax**, go to **Schedule 8** and click **Back** button

Click **Schedule 8** to go to fill in the tax payable for cage 150, 160, 170 and 180

Click **Schedule 9** to go to **Tax credit**

Click **Statement** to go to **Statement of assets and liabilities**

Total exempt income will be auto calculated by data in **Schedule 1, 2 and 3**

Click **Save draft** button to save all the data you have entered so far.

Click **Next** button to go to **Schedule 1: Employment income**

Click **Cancel** button to exit this Return and go back to **Filing summary page**



### How to enter data into the table

The illustration below uses the table: Details of employment income as an example.

#### Checkbox

There is a checkbox for every row of record in all table like this. Checked only when need to remove that row.

#### Link

There is a link for every row of record in all table like this, in the first column. Clicked only when need to update/edit that row. When click, the data in that row will be populated in the fields below the table for you to amend.

#### Window

This window contains all the data you will be entering. You may enter more than one row of data if you have more than one employment

#### Fields

These fields are the data you need to enter to create a row of record to be inserted to the window above. Each field label has a correspondent column in the window above.

#### Sum

The sum for all the records will be automatically calculated and show here. Note that, there may be more than one sum in each window.

#### A Add button

To enter a row of record, enter the following in the text box provide below the window **Type, Employer/company name, TIN of the employer, Remuneration (Rs.)** Then click the **Add** button.

#### B Remove button

To remove a row, checked the **Checkbox** on the left side of that record in the window and click **Remove** button.

#### C Update button

To edit/amend a row, click **S/N** link of the row of record you wish to edit. The data of that row of record will appear in the field provided below. After finishing editing, click the **Update** button. The data in the window will be updated to the data you have amended. This button will only be enable if a record link was clicked, else it would stay disabled.

#### D Reset button

This button will clear all the data you have entered in the fields below the window.

Note:

1. Remember to click **Add** button after you have entered data in the fields. Data not added into the windows is **NOT** submitted
2. All fields should contains data before inserted into the window. If you do not have any data to enter for a particular field, please enter "NIL".



# -How to file Return of Income (IIT) for YA 2018/2019- (Resident and Non Resident)



**Part I – Details of employment income**

Type	Employer/company name	TIN of the employer	Remuneration (Rs.)
Total income from remuneration (Cage 105)			Rs. 0.00

Add Remove Update Reset

Type: 101 Primary Employment  
Employer/company name: 102  
TIN of the employer: 103  
Remuneration (Rs.): 104

---

**Terminal benefits window**

Type	Employer/company name	TIN of the employer	Terminal benefits (Rs.)
Total terminal benefits (Cage 110)			Rs. 0.00

Add Remove Update Reset

Type: 106 Primary Employment  
Employer/company name: 107  
TIN of the employer: 108  
Terminal benefits (Rs.): 109

Total employment income (cage 105 + cage 110): 111

---

**Part II – Relief for employment income**

Relief entitled to employment income(700,000 or amount in cage 111 whichever is lower): 112

---

**Part III – Exempt amounts for employment income**

Type of exempt income	TIN and name of employer	Amount (Rs.)
Total exempt income (Cage 116)		Rs. 0.00

Add Remove Update Reset

Type of exempt income: 113 Primary Employment  
TIN and name of employer: 114  
Amount (Rs.): 115

Save draft Next Back Cancel

## Schedule 1

**Remuneration window**

Enter all the data for **Type**, **Employer/company name**, **TIN of the employer** and **Remuneration (Rs.)** and click the Add button to insert into the window.

**Terminal benefits window**

Enter all the data for **Type**, **Employer/company name**, **TIN of the employer** and **Termination benefits (Rs.)** and click the Add button to insert into the window.

**Total employment income**

This will be auto-sum using the sum of **Remuneration** window and **Termination benefits** window.

**Relief entitled to employment income**

Enter the total amount of relief eligible.

**Exempt amounts for employment income window**

Enter all the data for **Type of exempt income**, **TIN and name of employer** and **Amount (Rs.)** and click the Add button to insert into the window.

Click **Save draft** button to save all the data you have entered so far.

Click **Next** button to go to the **Schedule 2: Business income**

Click **Back** button to go to the **Main Return**

Click **Cancel** button to go to the **Main Return**



**Part I - Details of business income**

**A. Business income from sole proprietorship**

Activity code	Nature of business	Income (Rs.)
Total business income from sole proprietorship (Cage 204)		Rs.0.00

Add Remove Update Reset

Activity code: 201 <Select a value> Nature of business: 202  
Income (Rs.): 203

**B. Partner's business income from partnership (Please attach a copy of the statement of partnership income)**

Activity code	Partnership name	TIN of partnership	Income (Rs.)
Partner's total business income from partnership (Cage 209)			Rs.0.00

Add Remove Update Reset

Activity code: 205 <Select a value> Partnership name: 206  
TIN of partnership: 207 Income (Rs.): 208

**C. Beneficiary's business income from trust (Please attach a copy of trust return)**

Activity code	Trust name	TIN of trust	Income (Rs.)
Beneficiary's total business income from trust (Cage 214)			Rs.0.00

Add Remove Update Reset

Activity code: 210 <Select a value> Trust name: 211  
TIN of trust: 212 Income (Rs.): 213

Total Business income (cage 204 + cage 209 + cage 214) 215

**Part II - Relief for business income**

Relief for foreign service income (Rs. 15 Mn or total foreign service income from sole proprietorship and partnership whichever is lower) 216

**Part III - Exempt amounts for business income**

Exempt amounts 217

Save draft Next Back Cancel

Schedule 2

Business income from sole proprietorship window

Enter all the data for **Activity code**, **Nature of business** and **Income (Rs.)** and click the Add button to insert into the window.

Partner's business income from partnership window

Enter all the data for **Activity code**, **Partnership name**, **TIN of partnership** and **income (Rs.)** and click the Add button to insert into the window.

Beneficiary business income from trust window

Enter all the data for **Activity code**, **Trust name**, **TIN of trust** and **income (Rs.)** and click the Add button to insert into the window.

Total business income

This will be auto-sum using the sum of 3 windows above.

Relief for foreign service income

Enter the amount in the cage.

Exempt amounts

Enter the amount in the cage.

Click **Cancel** button to go to the **Main Return**

Click **Save draft** button to save all the data you have entered so far.

Click **Next** button to go to the **Schedule 3: Investment income**

Click **Back** button to go to **Schedule 1**



Part I - Details of investment income

Schedule 3

Investment income window

Enter all the data for **Activity code**, **Type of income** and **Income (Rs.)** and click the Add button to insert into the window.

Partner's investment income from partnership window

Enter all the data for **Activity code**, **Partnership name**, **TIN** and **income (Rs.)** and click the Add button to insert into the window.

Beneficiary investment income from trust window

Enter all the data for **Activity code**, **Trust name**, **TIN of trust** and **income (Rs.)** and click the Add button to insert into the window.

Total investment income

This will be auto-sum using the sum of 3 windows above.

Relief for rent income  
Relief for interest income

Enter the amount in the cages.

Exempt amounts

Enter the amount in the cage.

Click **Cancel** button to go to the **Main Return**

Click **Back** button to go to **Schedule 2**

Click **Save draft** button to save all the data you have entered so far.

Click **Next** button to go to the **Schedule 4: Other income**

**A. Investment income (Other than partnership or trust)**

Activity code	Type of income	Income (Rs.)
Total investment income (Other than partnership or trust) (Cage 304)		Rs. 0.00

Add Remove Update Reset

Activity code: 301 <Select a value> Type of income: 302  
Income (Rs.): 303

---

**B. Partner's investment income from partnership (Please attach a certified copy of the partnership return)**

Activity code	Partnership name	TIN	Income (Rs.)
Partner's total investment income from partnership (Cage 309)			Rs. 0.00

Add Remove Update Reset

Activity code: 305 <Select a value> Partnership name: 306  
TIN: 307 Income (Rs.): 308

---

**C. Beneficiary's investment income from trust (Please attach copy of the trust return)**

Activity code	Trust name	TIN of trust	Income (Rs.)
Beneficiary's total investment income from trust (Cage 314)			Rs. 0.00

Add Remove Update Reset

Activity code: 310 <Select a value> Trust name: 311  
TIN of trust: 312 Income (Rs.): 313

Total investment income(cage 304 + cage 309 + cage 314) 315

---

**Part II - Relief for investment income**

Relief for rent income (25% of the total rent income from sole proprietorship, partnership) 316

Relief for interest income applicable to senior citizen (Rs. 1.5 Min. or total interest income whichever is lower) 317

---

**Part III - Exempt amounts for investment income**

Exempt amounts 318

Save draft Next Back Cancel



Type of income	Income (Rs.)
----------------	--------------

Total other income (Cage 403)      Rs. 0.00

Buttons: Add, Remove, Update, Reset

Type of income: 401      Income (Rs.): 402

Buttons: Save draft, Next, Back, Cancel

**Schedule 4**

**Other income window**

Enter all the data for **Type of income** and **Income (Rs.)** and click the Add button to insert into the window.

Click **Save draft** button to save all the data you have entered so far.

Click **Next** button to go to the **Schedule 5: Qualifying payments**

Click **Back** button to go to **Schedule 3**

Click **Cancel** button to go to the **Main Return**





**A – Qualifying payment as per inland revenue act, no. 24 of 2017**

Donation made	Amount paid (Rs.)	Deductible amount (Rs.)
To approved charity 1	502.1	503.1
To approved charity 2	502.2	503.2
To approved charity 3	502.3	503.3
Deductible amount limited to 1/3rd of the taxable Income or Rs.75,000 or amount donated whichever is less		
To government	502.4	503.4
To other institutions	502.5	503.5
Total qualifying payments(503.1+503.2+503.3+503.4+503.5)		504

**B - Brought forward qualifying payments as per Inland revenue Act No. 10 of 2006**

Description	B/F amount (Rs.)	Deductible amount(Rs.)	C/F amount (Rs.)
A. Donation to government	506.A	507.A	508.A
B. Investment made in a project of government's development plan	506.B	507.B	508.B
C. Investment in production of films	506.C	507.C	508.C
D. Expenditure on films produced on or after 01.04.2008	506.D	507.D	508.D
E. Un-deducted balance of investment in the purchase of shares	506.E	507.E	508.E
F. Expenditure on construction and equipping of a cinema	506.F	507.F	508.F
G. Expenditure on upgrading of a cinema	506.G	507.G	508.G
H. Expenditure on construction of houses for low income families	506.H	507.H	508.H
I. construction or purchase of a houses otherwise than out of a loan	506.I	507.I	508.I
J. Investment made under Section 16 C or investment in high tech	506.J	507.J	508.J
K. Investment made under Section 16 D	506.K	507.K	508.K
L. Repayment of capital of loan	506.L	507.L	508.L
Total deductible qualifying payments B/F from previous Y/A (total of 507)		509	
Total deductible qualifying payments (504 + 509)		510	

Save draft   Next   Back   Cancel

Schedule 5

Qualifying payment as per inland revenue act no. 24 of 2017

Enter the **Amount paid (Rs.)** and **Deductible amount (Rs.)** Please take note that for each charity,

- Amount paid** must be more or equal to **Deductible amount**
- Total of **503.1 + 503.2 + 503.3** must be less than
  - 1/3<sup>rd</sup> of Taxable income
  - Rs. 75,000

Brought forward qualifying payment as per inland revenue act no. 10 of 2006

For each item ( A to L), enter all the data for **B/F amount (Rs.)** and **Deductible amount (Rs.)** (if any).

The **C/F amount (Rs.)** will be automatically calculated (506.x – 507.x = 508.x)  
Example : 506.A – 507.A = 508.A

Please take note that 507.x must be less than or equal to 506.x  
Example : 507.A less than or equal to 506.A

Total Deductible qualifying payment B/F from previous Y/A

Total deductible qualifying payments

Amount will be automatically summed.

Click **Save draft** button to save all the data you have entered so far.

Click **Cancel** button to go to the **Main Return**

Click **Next** button to go to the **Schedule 6: Final withholding payments**

Click **Back** button to go to **Schedule 4**



Schedule 6

**Final withholding payments**

**A. WHT deducted by the withholding agent**

<input type="checkbox"/>	Type	WH agents TIN	Certificate no.	Amount received (Rs.)	WHT paid by the withholding agent (Rs.)	Date of payment
Total final WHT deducted(total of cage 605)					Rs. 0.00	

Add Remove Update Reset

Type: 601 WH agents TIN: 602  
 Certificate no.: 603 Amount received (Rs.): 604  
 WHT paid by the withholding agent (Rs.): 605 Date of payment: 606

**B. Fail to deduct WHT by the withholding agent**

<input type="checkbox"/>	Source	Type	Date of received	Amount Received (Rs.)	WHT payable by withholdee (Rs.)	Date of payment
Total final WHT fail to deduct (Total of cage 612)					Rs. 0.00	

Add Remove Update Reset

Source: 608 Type: 609  
 Date of received: 610 Amount Received (Rs.): 611  
 WHT payable by withholdee (Rs.): 612 Date of payment: 613

**C. Final withholding payment – Not subjected to withholding**

<input type="checkbox"/>	Source	Type	Date of received	Amount received (Rs.)	WHT payable by Withholdee (Rs.)	Date of payment
Total not subjected to WHT (total of cage 619)					Rs. 0.00	

Add Remove Update Reset

Source: 615 Type: 616  
 Date of received: 617 Amount received (Rs.): 618  
 WHT payable by Withholdee (Rs.): 619 Date of payment: 620

Save draft Next Back Cancel

WHT deducted by the withholding agent window

Enter the Type, WH agents TIN, Certificate no., Amount received (Rs.), WHT paid by the withholding agent (Rs.) and Date of payment and click the Add button to insert into the window.

Fail to deduct WHT by the withholding agent window

Enter the Source, Type, Date of received, Amount received (Rs.), WHT payable by withholdee (Rs.) and Date of payment and click the Add button to insert into the window.

Final withholding payment – Not subjected to withholding window

Enter the Source, Type, Date of received, Amount received (Rs.), WHT payable by withholdee (Rs.) and Date of payment and click the Add button to insert into the window.

Click **Save draft** button to save all the data you have entered so far.

Click **Cancel** button to go to the **Main Return**

Click **Next** button to go to the **Schedule 7: Withholding tax**

Click **Back** button to go to **Schedule 5**



# -How to file Return of Income (IIT) for YA 2018/2019- (Resident and Non Resident)



## Schedule 7

**Withholding tax**

**A. Withholding tax deducted by the withholding agent**

<input type="checkbox"/>	Source/type	Withholding agent TIN	WHT certificate no.	Amount received (Rs.)	Date of payment	WHT deducted by withholding agent (Rs.)
						Total WHT deducted(Total of cage 706)
						Rs. 0.00

Add Remove Update Reset

Source/type  Withholding agent TIN   
 WHT certificate no.  Amount received (Rs.)   
 Date of payment  WHT deducted by withholding agent (Rs.)

Total WHT deducted(Total of cage 706)   
 WHT B/F on advance receipt   
 Total WHT (707+708)   
 WHT claim for the Y/A 2018/2019   
 WHT C/F on advance receipt (709-710)

---

**B. Fail to deduct WHT by the withholding agent**

<input type="checkbox"/>	Source/type	Withholding agent TIN	WHT certificate no.	Amount received (Rs.)	Date of payment	WHT paid by Withholdee (Rs.)
						Total WHT paid(Total of cage 717)
						Rs. 0.00

Add Remove Update Reset

Source/type  Withholding agent TIN   
 WHT certificate no.  Amount received (Rs.)   
 Date of payment  WHT paid by Withholdee (Rs.)

Total WHT paid(Total of cage 717)   
 WHT B/F on advance receipt   
 Total WHT (718+719)   
 WHT claim for the Y/A 2018/2019   
 WHT C/F on advance receipt (720-721)

---

**C. Other WHT from partnership**

Total WHT allocated from the partnership   
 WHT B/F on advance receipt   
 Total WHT (723+724)   
 WHT claim for the Y/A 2018/2019   
 WHT C/F on advance receipt (725-726)

Save draft Next Back Cancel

**Withholding tax deducted by the withholding agent window**

Enter the **Source/type, Withholding agent TIN, WHT Certificate no., Amount received (Rs.), Date of payment and WHT deducted by withholding agent (Rs.)** and click the Add button to insert into the window.

Then fill in the **WHT B/F on advance receipt** and **WHT claim for the Y/A 2018/2019**. The other cages will be automatically calculated.

**Fail to deduct WHT by the withholding agent window**

Enter the **Source/type, Withholding agent TIN, WHT Certificate no., Amount received (Rs.), Date of payment and WHT deducted by withholding agent (Rs.)** and click the Add button to insert into the window.

Then fill in the **WHT B/F on advance receipt** and **WHT claim for the Y/A 2018/2019**. The other cages will be automatically calculated.

**Other WHT from partnership**

Enter the **Total WHT allocated from the partnership, WHT B/F on advance receipt** and **WHT claim for the Y/A 2018/2019**. The other cages will be automatically calculated.

Click **Save draft** button to save all the data you have entered so far.

Click **Cancel** button to go to the **Main Return**

Click **Next** button to go to the **Schedule 8: Tax Calculation**

Click **Back** button to go to **Schedule 6**



Tax calculation			
A. Enter Taxable Income from Cage 140 of the Main Return			
		801	
.1	.2	.3	
Income (Rs.)	Tax rate	Tax (Rs.)	
B. Total terminal benefits from cage 110 of schedule 1			
802			
Terminal benefits under special rate			
803a.1	0%	803a.3	
Year served			
803b.1	5%	803b.3	
<input type="radio"/> More than 20 years <input type="radio"/> Less than 20 years			
803c.1	10%	803c.3	
Terminal benefits under normal rate			
804.1		804.3	
Total tax on terminal benefits (803a.3 + 803b.3 + 803c.3 + 804.3)		805	
C. Tax on gain on realization of investment assets from schedule 3			
806.1	10%	806.3	
D. Tax on gain on realization of investment assets from partnership from schedule 3			
807.1	10%	807.3	
E. Tax on taxable income from betting & gaming, liquor, tobacco business			
808.1	40%	808.3	
Tax on taxable income to be tax at progressive income tax rates			
809.1		809.3	
Tax on balance taxable income (Total of 808.3 + 809.3)		810	
F. Tax on final withholding payments not deducted by withholding agent (Cages 614 + 621 of schedule 6)			
		811	

### Schedule 8

**Taxable income** will be auto-populated from cage 140 of the main return.

**Total terminal benefits income** will be auto-populated from cage 110 of the schedule 1.

Enter **Terminal benefits under special rate (803a.1, 803b.1, 803c.1)**  
And select **More than 20 years** or **Less than 20 years**  
Tax is auto-calculated.

Enter income **Terminal benefits under normal rate (804.1)** and tax **(804.3)**

Click **Save draft** button to save all the data you have entered so far.

Click **Next** button to go to the **Schedule 9: Tax Credit**

Click **Back** button to go to **Schedule 7**

Click **Cancel** button to go to the **Main Return**

For each

- **Tax on gain on realization of investment assets from schedule 3 (806.1)**
- **Tax on gain on realization of investment assets from partnership from schedule 3 (807.1)**
- **Tax on taxable income from betting & gaming, liquor, tobacco business (808.1)**

Enter the income, and the tax will be auto-calculated as per rate.

For

**Tax on taxable income to be tax at progressive tax rates**  
Enter the income (809.1) and the tax (809.3).

Cage 810 and 811 is auto-calculated.



# -How to file Return of Income (IIT) for YA 2018/2019- (Resident and Non Resident)



**9 - Tax credit**

Foreign tax credit	901
ESC deductible (Cage 927 of schedule 9A)	902
WHT on employment income (Attach PAYE T 10 certificate)	903
WHT deducted as the case may be from director fee or by the second employer remuneration (Attach PAYE T10/D certificate) (Please enter amount of each T10/D separately)	904A
	904B
	904C
Tax paid for terminal benefits (Attach PAYE T-13 certificate)	905
8% WHT on share of partnership income	906
Other WHT of partnership (Cage 726 of schedule 7C)	907
Withholding tax credit; deducted by withholding agent (Cage 710 of Schedule 7A)	908
Tax paid on gain on realization of investment assets (CGT)	909
Tax paid on gain on realization of investment assets from the partnership	910
Installment payment and WHT paid by withholder (Cage 936 of the schedule 9B)	911
Total tax credits (Total of cage No. 901 to 911)	912

**9A – Economic service charge**

Un-deducted balances – Balance of economic service charge brought forward as a sole proprietor from the previous years

2014/2015	2015/2016	2016/2017	2017/2018
913	914	915	916

Un-deducted Balances – Balance of economic service charge brought forward as partner of a partnership from the previous years

2014/2015	2015/2016	2016/2017	2017/2018
917	918	919	920

Total un-deducted balance (913+914+915+916+917+918+919+920) 921

Economic service charge paid for the Y/A 2017/2018

Credit from custom payments	922
Quarterly payments made under ESC liability of the sole proprietor	923
Partners share of ESC paid by the partnership	924
Total ESC (921+922+923+924)	925
Total tax payable after deducting foreign tax credit and final withholding tax (190 of the return - 901 of schedule 9)	926
ESC deductible (Amount in cage 925 or amount in cage 926 whichever is lower) Enter amount into cage 902 of schedule 9	927
Total excess ESC carried forwarded (925-927)	928

**9B – Installment payment and WHT paid by withholder (attach copies of all paying slips)**

	Payment date	Amount paid (Rs.)
1st Installment	929a	929b
2nd Installment	930a	930b
3rd Installment	931a	931b
4th Installment	932a	932b
Final Payment	933a	933b
Total self-assessment payment (929b+930b+931b+932b+933b)		934
WHT paid by Withholder (Cage 721 of Schedule 07B)		935
Total Installment payments and WHT payments		936

Buttons: Save draft, Next, Back, Cancel

## Schedule 9

For each cage, enter the tax credit amount.

Cage 902, 907, 908, 911 and 912 will be auto-populated/calculated by the system.

Enter **Un-deducted balances – Balance of economic service charge brought forward** for **Sole proprietorship** (913 – 916) and **partnership** (917 – 920) For past 4 years (if any)

Enter cage 922, 923 and 924

Cage 925, 926, 927 and 928 will be auto-populated/calculated.

Enter **Installment payment** (Cage 929a to 933b) For 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup> and final payment.(if any)

Cage 934, 935 and 936 will be auto-populated/calculated.

Click **Save draft** button to save all the data you have entered so far.

Click **Cancel** button to go to the **Main Return**

Click **Next** button to go to the **Statement of assets and liabilities**

Click **Back** button to go to **Schedule 8**



# Sri Lanka Inland Revenue

## -How to file Return of Income (IIT) for YA 2018/2019- (Resident and Non Resident)



Assets as at 31.03.2019

**Part 1**

**A. Immovable properties**

<input type="checkbox"/>	S/N	Situation of property	Date of acquisition	Cost (Rs.)	Market value (Rs.)

**B. Movable properties**

**i. Motor vehicles**

<input type="checkbox"/>	S/N	Description	Registration No.	Date of acquisition	Cost/market value (Rs.)

**ii. Bank balances including terms deposit as at 31.03.2019**

<input type="checkbox"/>	S/N	Name of bank/financial institution	Account No.	Amount invested (Rs.)	Interest (Rs.)	Balance (Rs.)

**iii. Shares/stocks/securities as at 31.03.2019**

<input type="checkbox"/>	S/N	Name of company/institution	No. of shares/stocks etc.	Date of acquisition	Cost of acquisition/market value if not acquired (Rs.)	Net dividend income (Rs.)

iv. Cash on hand as at 31.03.2019   

v. Loans given & amount receivable as at 31.03.2019   

vi. Value of gold, silver, gems, jewellery etc. as at 31.03.2019

**C. Properties held as a part of business**

Declare the capital and current account (credit) balances held as a part of business, as at 31.03.2019

<input type="checkbox"/>	S/N	Name of business	Current account balance (Rs.)	Capital account balance (Rs.)

### Statement of assets and liabilities

#### Immovable properties

For each section and item box window, to add a row of entry, click the **Add Row** button. A box will popup with all the fields shown in the window column for entering of data.

To remove a row, check the checkbox on the left side of that record and click **Remove** button. To edit, click on the **S/N**.

#### Motor vehicles

#### Bank balance including terms deposit as at 31.03.2019

#### Shares / stocks / securities as at 31.03.2019

iv. Cash on hand  
v. Loans given & amount receivable  
vi. Value of gold, silver, gems, jewellery etc.  
as at 31.03.2019

#### Properties held as a part of a business



# -How to file Return of Income (IIT) for YA 2018/2019- (Resident and Non Resident)



**Liabilities as of 31.03.2019**

D. All liabilities including any debit balance of a business capital, current or credit card account

<input type="checkbox"/> S/N	Description of liability	Security on liability	Date of commencement of the liability	Original amount of liability (Rs.)	Amount of liability, as at 31.03.2019	Amount repaid during the Y/A (Rs.)

Add Row Remove

Part 2

A. Any other assets acquired or gifts received during the year

<input type="checkbox"/> S/N	Description of asset	Gift/exchange/purchase	Date of acquisition/receipt	Cost/value if not purchase(Rs.)

Add Row Remove

B. Disposal of assets including shares (sales/transfer/gift) during the year

<input type="checkbox"/> S/N	Description	Date of disposal	Sales proceed (Rs.)	Date acquired	Cost (Rs.)

Add Row Remove

Save draft Next Back Cancel

## Statement of assets and liabilities... cont'd

**All liabilities including any debit balance of a business capital, current or credit card account**

For each section and item box window, to add a row of entry, click the **Add Row** button. A box will popup with all the fields shown in the window column for entering of data.

To remove a row, check the checkbox on the left side of that record and click **Remove** button. To edit, click on the **S/N**.

**Any other assets acquired or gifts received during the year**

**Disposal of assets including shares (sales/transfer/gift) during the year**

Click **Next** button to go to the **Declaration**

## Declaration

I declare to the best of my knowledge and belief that all particulars furnished in this return and schedules are true, correct and complete. I am aware that making an incorrect or false statement or giving false information is an offence.

Did return or part of the return prepare by other person (If "Yes" Please fill Part A & Part B, If "No" fill only part B)  Yes  No

**Part A**

Approved accountant/any other authorized person :

Designation :

Telephone number :

Mobile:

Email:

National Identity card number:

TIN, if applicable

**Part B**

Full name of the declarant :

Telephone number:

Mobile:

Email:

National Identity card number of declarant:

• Notice and Form specified under Section 126 of the Inland Revenue Act, No. 24 of 2017 by the Commissioner General of Inland Revenue

• Declare income and other particulars for the year of assessment ended 31st March, 2019.

• Attach schedules, and any other documents required to be submitted.

• Only completed return along with the schedules and other required documents should be submitted to Inland Revenue Department on or before 30th November, 2019.

• Please note that penalties are imposed on any person who has not submitting a return or submitted an incorrect return and penalties & interest shall be imposed for non-payment of taxes on due dates.

Save draft Back Next Cancel

## Declaration page

If the Return of part of return is prepared by other person, click the **Yes** radio button and fill up Part A and B.

Else, click the **No** radio button and fill up Part B

Click **Next** to continue.

## Confirmation page **A**

You will be taken to the "**Confirmation tab**" where you will see a summary of your submission. Scroll all the way to the bottom of the screen.

Select **Now** to upload supporting documents. **Supporting documents have to be named as <Type of document>-<TIN>-<Year of Assessment>**. For example: Income Statement-123456789-1516

Upload documents now / Later  Now  Later **A**

Amend Print Submit Upload supporting documents Cancel

Click **Upload supporting documents**

If you choose to submit your documents later, the relevant supporting documents must be submitted to IRD as soon as possible to avoid an incomplete Return of Income





**Verification of Attachment/Documents**

S/N	Description	Relevant
1	T-10 Certificate	<input type="checkbox"/>
2	T-10D	<input type="checkbox"/>
3	Statement of Account	<input type="checkbox"/>
4	Audited Statement of Account	<input type="checkbox"/>
5	Certificate/ Letters from Bank/ Financial institution	<input type="checkbox"/>
6	Rental Agreement	<input type="checkbox"/>
7	Documents for Interest, Annuities & Royalties or Ground rent paid	<input type="checkbox"/>
8	Paying-in slips	<input type="checkbox"/>
9	Other documents	<input type="checkbox"/>
10	WHT certificates	<input type="checkbox"/>
11	Other relevant documents	<input type="checkbox"/>
12	Tax Computation Sheet	<input type="checkbox"/>
13	Loss Adjustments	<input type="checkbox"/>

**Upload Documents**

Document Type
Supporting document ▼
Sub Document Type
IIT - Audited Statement of Account ▼
Select Files

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

Save Reset Cancel

**A** You will be taken back to the tab “**Document Details**”.

You will see the list of supporting documents that may be applicable for your submission. Check beside each checkbox (  ) on the relevant documents that you will need to upload

**B** Select the **Sub Document Type** and click **Select Files** (please ensure that the supporting documents selected are accurate)

**C** Uploaded document will be shown here

**D** Click **Save**

Amend Print Submit Upload supporting documents Cancel

**E** You will be taken back to the “**Confirmation tab**” where you will see a summary of your submission. Scroll all the way to the bottom of the screen

Click **Submit**





B. Help options



**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

**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

**Call Center**  
 1944

