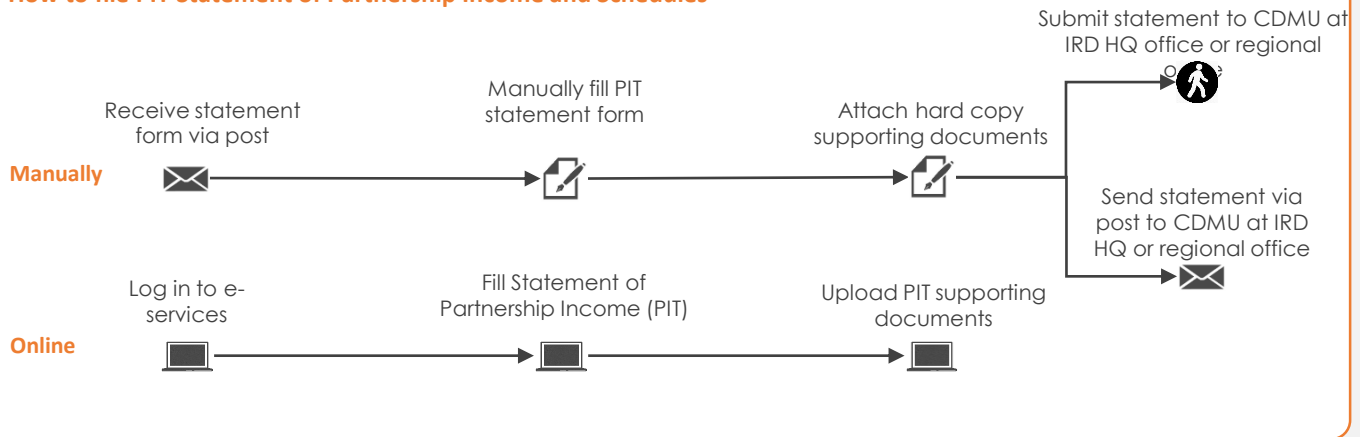




How to file PIT Statement of Partnership Income and Schedules



SUMMARY OF CHANGES

Calendar: No change

Statement of Income and Schedules:

- Statement of Income have been changed
- Rearranged the sections and its numbers
- Tax credit schedule have been revamped

Submission of returns:

- Can be submitted manually, via post or electronically

Changes effective from:

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

To file the PIT Return of Income online, refer to

A. Statement of Income submission

Page 1

To check the new help options, refer to

B. Help options

Page 11



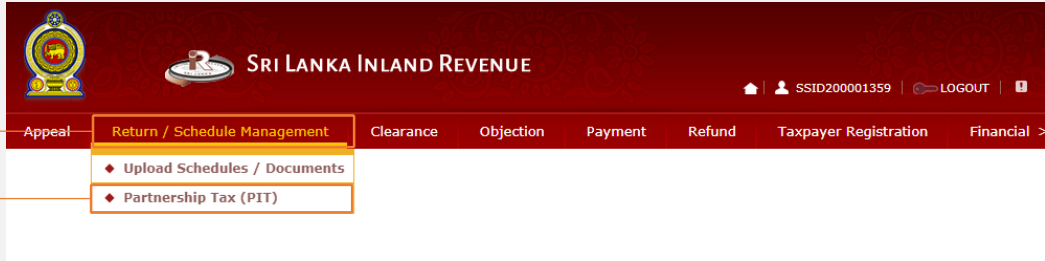
Sri Lanka Inland Revenue

-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)

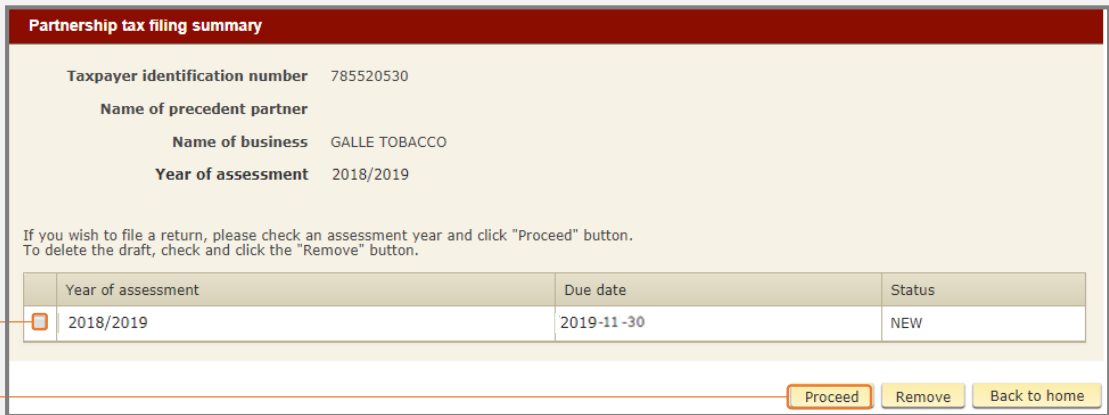


A. Statement of Income submission

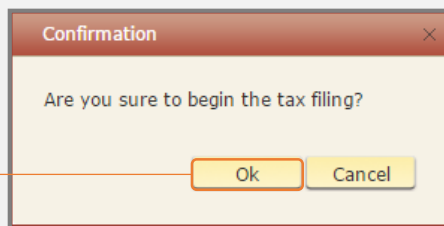
- 1 Access www.ird.gov.lk and login to e-services. Refer to the quick guide "How to login" for more details



- 2 Select **Return Management** → **Partnership Tax (PIT)** from the top menu



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



- 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

 Home | TIN300077145 | Logout

Return / Schedule Management
Clearance
Financial
Payment
Taxpayer Registration
Correspondence

Partnership tax-statement

Taxpayer identification number 785520530

Name of precedent partner

Name of business GALLE TOBACCO

Year of assessment 2018/2019

Grey fields will be automatically filled in when you complete the schedule tables.
Click on next button at the bottom of this page to go to schedule.

1.1 : Calculation of withholding tax on partnership income

Business income (Rs.)	10	
Investment income (Rs.)	20	
Other income (Rs.)	30	
Total partnership income (10+20+30) (Rs.)	40	0.00
WHT on partnership income (Value of cage 40 * 8%)	50	0.00
Tax paid (cage 217 of schedule 3A) (Rs.)	60	
Balance payable, if any (50-60)(Rs.)	70	0.00
Tax on final withholding payments (WHT not deducted) (Cage 233 of schedule 3D + cage 238 of schedule 3E) (Rs.)	80	
WHT paid by withholdee (Cage 235 of schedules 3D + Cage 240 of schedule 3E) (Rs.)	90	
Balance payable, if any (80-90)(Rs.)	100	0.00

1.2 : Gain from realization of investment asset (refer the capital gain returns)

Calculated gain from realization of investment asset (Rs.)	110	
Tax on gain from realization of investment asset (Rs.)	120	
Paid tax (cage 219 of schedule 3A) (Rs.)	130	
Balance payable/excess paid (120-130)(Rs.)	140	0.00

Save draft
Next
Cancel

Department of Inland Revenue, Sri Lanka,
Chittampalam A. Gardiner Mawatha, Colombo 02.
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Statement page

Data for cage **10 to 100** will be auto calculated, or auto populated from the schedule.

Enter amount for cage 110 **Calculated gain from realization of investment assets (Rs.)** and cage 120 **Tax on gain from realization of investment assets (Rs.)**

Data for cage **130 and 140** will be auto calculated, or auto populated from the schedule.

- Click **Save draft** button to save all the data you have entered so far.
- Click **Next** button to go to **Schedule**
- 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 partner 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.

Schedule 1 : Details of partners

Partner s/n	Name of partner (201)	TIN (202)	N.I.C. no. (203)	Profit ratio (204)

Please take note of serial number of the partner in the partners' list table above. All other table below will be referencing to this number. Example : If you enter Partner A in Serial number 1, please ensure all the other table serial number 1 data of partner A.

Add Remove Update Reset

Name of partner 201
N.I.C. no. 203
TIN 202
Profit ratio 204

Sum

Window

This window contains all the data you will be entering. Each partner of the partnership should be contain in one row.

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. In this case, this window does not have a sum

A Add button

To enter a row of record, enter the following in the text box provide below the window **Name of partner, TIN, N.I.C. no., Profit ratio** 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:

- Remember to click **Add** button after you have entered data in the fields. Data not added into the windows is **NOT** submitted
- 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 Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



SRI LANKA INLAND REVENUE

TIN300077145 | LOGOUT

Return / Schedule Management | Clearance | Financial | Payment | Taxpayer Registration | Correspondence

Statement | Schedule | Declaration | Confirmation page | Document detail

Partnership tax - schedule

Identification number: 200077037
 Taxpayer identification number: 785520530
 Name of precedent partner:
 Name of business: GALLE TOBACCO
 Year of assessment: 2016/2017

Schedule 1 : Details of partners

Partner s/n	Year of assessment	N.I.C. no. (203)	Profit ratio (204)
	2018/2019		

Please take note of serial number of the partner in the partners' list table above. All other table below will be referencing to this number. Example : if you enter Partner A in Serial number 1, please ensure all the other table serial number 1 data of partner A.

Add Remove Update Reset

Name of partner: 201 TIN: 202
 N.I.C. no.: 203 Profit ratio: 204

Schedule 1: Details of partner

Enter all the data for **Name of partner, TIN, N.I.C. no.** and **Profit ratio** and click the Add button to insert into the window.

Note:
Please take note the row pf each partner. There are some table below (schedule 2A, 2B,4A starts with a Partner s/n column) that needs to enter the data of the partner's in the same sequence.

Example: If you enter Mr John as row 1, all of the other schedule should contains Mr John's data for row 1.

Total profit ration of all partners should added up to 100 (%)

Schedule 2A : Distribution of partnership income and exempt amounts (other than gain from realization of investment assets (CG) and final WHT payments).

Partner s/n	Salary/wages/fees for services to partners or spouse of the partner (205)	Interest on capital loan (206)	Balance income from business (207)
Total	Rs. 0.00 (205A)	Rs. 0.00 (206A)	Rs. 0.00 (207A)

Schedule 2A: Distribution of partnership income and exempt amounts

Enter all the data for **Salary/wages/fees for services to partners or spouse of the partner (Rs.), Interest on capital loan (Rs.), Balance income from business (Rs.), Investment income (Rs.), Other income (Rs.)** and **allocation of exempt amount (Rs.)** and click the Add button to insert into the window.

Business Income (Rs.) and Total partnership income (Rs.) will be auto-summed.

Note:
Please take note there are 2 windows in schedule 2A.

Please take note of the Partner s/n and ensure it follow the row of the partner in schedule 1

Business income (208)	Investment income (209)	Other income (210)	Total partnership income (211)	Allocation of exempt amount (Rs.)(212)
Rs. 0.00 (208A)	Rs. 0.00 (209A)	Rs. 0.00 (210A)	Rs. 0.00 (211A)	Rs. 0.00 (212A)

One row for each partner, following the order from table in Schedule 1

Add Remove Update Reset

Salary/wages/fees for services to partners or spouse of the partner (Rs.) 205
 Interest on capital loan (Rs.) 206 Balance income from business (Rs.) 207
 Business income (Rs.) 208 Investment income (Rs.) 209
 Other income (Rs.) 210 Total partnership income (Rs.) 211
 Allocation of exempt amount (Rs.) 212



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



Schedule 2B : Distribution of partnership CG & final WHT payments

Partner s/n	Gain on realization of investment assets (CG) (213)	Allocation of final WHT payments	
		Final WHT deducted or paid (214)	Final WHT not deducted (215)
Total	Rs. 0.00 (213A)	Rs. 0.00 (214A)	Rs. 0.00 (215A)

One row for each partner, following the order from table in Schedule 1

Add Remove Update Reset

Gain on realization of investment assets (CG)(Rs.) 213

Final WHT deducted or paid (Rs.) 214 Final WHT not deducted (Rs.) 215

Schedule 2B: Distribution of partnership CG & final WHT payments

Enter all the data for **Gain on realization of investment assets (CG)(Rs.)**, **Final WHT deducted or paid (Rs.)** and **Final WHT not deducted (Rs.)** and click the Add button to insert into the window.

Note:
Please take note of the Partner s/n and ensure it follow the row of the partner in schedule 1

Schedule 3 : Tax paid on income of partnership

Schedule 3A : Details of payments (WHT on partnership income and CG)

S/n	WHT payment on partnership income		Tax paid on CG	
	Date of payment (216)	Amount (217)	Date of payment (218)	Amount (219)
Total		Rs. 0.00 (217A)	Total	Rs. 0.00 (219A)

Add Remove Update Reset

Date of payment 216 WHT payment on partnership income (Rs.) 217

Date of payment 218 Tax paid on CG (Rs.) 219

Schedule 3A: Detail of payments

Enter all the data for **Date of payment**, **WHT payment on partnership income (Rs.)**, **Date of payment** and **Tax paid on CG (Rs.)** and click the Add button to insert into the window.

Schedule 3B : Details of WHT deducted by the withholding agent (other than final)

S/n	Source/type of income(220)	TIN of WHT agent (221)	Certificate no. (222)	Date of payment (223)	Amount of income received (Rs.)(224)	WHT paid by withholding agent (Rs.)(225)
Total					Rs. 0.00 (224A)	Rs. 0.00 (225A)

Add Remove Update Reset

Source/type of income 220 TIN of WHT agent 221

Certificate no. 222 Date of payment 223

Amount of income received (Rs.) 224 WHT paid by withholding agent (Rs.) 225

Schedule 3B: Details of WHT deducted by the withholding agent

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



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



Schedule 3C : Details of WHT failed to deduct by the withholding agent (other than final)

S/n	Date of received (226)	Amount of income received (Rs.)(227)	WHT payable by withholdee (Rs.) (228)	Date of payment (229)	WHT paid by withholdee (Rs.) (230)
Total		Rs. 0.00 (227A)	Rs. 0.00 (228A)	Total	Rs. 0.00 (230A)

Date of income received: 226

Amount of income received (Rs.): 227

WHT payable by withholdee (Rs.): 228

Date of payment: 229

WHT paid by withholdee (Rs.): 230

Schedule 3C: Details of WHT failed to deduct by the withholding agent

Enter all the data for *Date of income received, Amount of income received (Rs.), WHT payable by withholdee (Rs.), Date of payment and WHT paid by withholdee (Rs.)* and click the Add button to insert into the window.

Schedule 3D – Details of final WHT payments failed to deduct by the withholding agent

S/n	Date of received (231)	Amount of income received (Rs.)(232)	WHT payable by withholdee (Rs.) (233)	Date of payment (234)	WHT paid by withholdee (Rs.) (235)
Total		Rs. 0.00 (232A)	Rs. 0.00 (233A)	Total	Rs. 0.00 (235A)

Date of received: 231

Amount of income received (Rs.): 232

WHT payable by withholdee (Rs.): 233

Date of payment: 234

WHT paid by withholdee (Rs.): 235

Schedule 3D: Details of final WHT payments failed to deduct by the withholding agent

Enter all the data for *Date of received, Amount of income received (Rs.), WHT payable by withholdee (Rs.), Date of payment and WHT paid by withholdee (Rs.)* and click the Add button to insert into the window.

Schedule 3E : Details of final WHT payments not subjected to deduct by the withholding agent

S/n	Date of income received (236)	Amount of income received (Rs.)(237)	WHT payable by withholdee (Rs.) (238)	Date of payment (239)	WHT paid by withholdee (Rs.) (240)
Total		Rs. 0.00 (237A)	Rs. 0.00 (238A)	Total	Rs. 0.00 (240A)

Date of income received: 236

Amount of income received (Rs.): 237

WHT payable by withholdee (Rs.): 238

Date of payment (239): 239

WHT paid by withholdee (Rs.): 240

Schedule 3E: Details of final WHT payments not subjected to deduct by the withholding agent

Enter all the data for *Date of received, Amount of income received (Rs.), WHT payable by withholdee (Rs.), Date of payment and WHT paid by withholdee (Rs.)* and click the Add button to insert into the window.



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



Schedule 4A : Tax credit allocation

Partner s/n	ESC (Rs.)(241)	WHT on partnership (Rs.)(242)	WHT on other payment (225+230)(Rs.)(243)
Total	Rs. 0.00 (241A)	Rs. 0.00 (242A)	Rs. 0.00 (243A)

One row for each partner, following the order from table in Schedule 1

ESC (Rs.)
 WHT on partnership (Rs.)

WHT on other payment (Rs.)

Schedule 4A: Tax credit allocation

Enter all the data for **ESC (Rs.)**, **WHT on partnership (Rs.)** and **WHT on other payment (Rs.)** and click the Add button to insert into the window.

Note:
Please take note of the Partner s/n and ensure it follow the row of the partner in schedule 1

Schedule 4B : Allocation of CG Tax payment / final WHT and qualifying payment (QP)

Partner s/n	CG Tax payment (Rs.)(244)	Allocation of final WHT (Rs.)(245)	QP (Rs.)(246)
Total	Rs. 0.00 (244A)	Rs. 0.00 (245A)	Rs. 0.00 (246A)

One row for each partner, following the order from table in Schedule 1

CG Tax payment (Rs.)
 Allocation of final WHT (Rs.)

QP (Rs.)

Schedule 4B: Allocation of CG tax payment

Enter all the data for **CG Tax payment (Rs.)**, **Allocation of final WHT** and **QP (Rs.)** and click the Add button to insert into the window.

Note:
Please take note of the Partner s/n and ensure it follow the row of the partner in schedule 1

Schedule 5 : Details of partnership business

Business turnover - liable
 Business turnover - exempt
Total turnover (247+248)
 Administration & establishment expenses
 Selling & distribution expenses
 Finance expenses
 Other expenses
Net profit/comprehensive income

	As at 31.03.2018	As at 31.03.2019
Stock in trade	<input type="text" value="255A"/>	<input type="text" value="255B"/>
Raw materials	<input type="text" value="256A"/>	<input type="text" value="256B"/>
Working progress	<input type="text" value="257A"/>	<input type="text" value="257B"/>
Trade receivables	<input type="text" value="258A"/>	<input type="text" value="258B"/>
Due from related parties	<input type="text" value="259A"/>	<input type="text" value="259B"/>
Trade payables	<input type="text" value="260A"/>	<input type="text" value="260B"/>
Payable to related parties	<input type="text" value="261A"/>	<input type="text" value="261B"/>

Schedule 5: Details of partnership business

Enter all the data for **from cage 247 to 261B**

Cage 249 is auto-summed by the system.



-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



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

Whether the statement or part of the statement prepared by other person Yes No
(if "Yes" please fill Part A & Part B, If "No" fill only part B)

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 :

Designation :

Telephone number :

Mobile :

Email :

National identity card number of declarant :

TIN, if applicable :

- Notice and Form specified under Section 123 and 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 ended 31st March, 2019.
 - Attach audited Financial Statement, schedules and other documents required to be submitted
- Duly completed Statement along with the Schedules and any other required documents should be submitted to the Inland Revenue Department on or before the 30th of November, 2019.
- Please note that penalties are imposed on any person who has not submitted a Statement or submitted an incorrect Statement, and penalties and interest shall be imposed for non-payment of taxes on due dates.

Save draft Go to confirmation page Back 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



Sri Lanka Inland Revenue

-How to file Statement of Partnership Income (PIT) 1819- (Resident and Non Resident)



Partnership tax - document detail

Taxpayer identification number: 785520530
 Name of precedent partner:
 Name of business: GALLE TOBACCO
 Year of assessment: 2018/2019

Verification of attachment/document

S/n	Description	Relevant
1	Statement of Account	<input type="checkbox"/>
2	Audited Statement of Account	<input type="checkbox"/>
3	Paying-in slip	<input type="checkbox"/>
4	WHT certificates	<input type="checkbox"/>
5	Other relevant documents	<input type="checkbox"/>
6	Schedule for Withholding tax credit	<input type="checkbox"/>
7	Tax computation	<input type="checkbox"/>

Upload documents

Document Type: Supporting document | Sub Document Type: PIT - Audited Statement of Account | Select Files

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

Save | Reset | Cancel

Department of Inland Revenue, Sri Lanka,
 Chittampalam A, Gardiner Mawatha, Colombo 02.
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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: "Supporting Document"** and click **Select Files** (please ensure that the supporting documents selected are accurate)

C The document will be uploaded as shown

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

