

Investment Income										
Section*1	Amounts Derived									
Sec. 7 (2) a	Dividends, Interest, Discount, Charges.....Etc	3001								
Sec. 7 (2) b	Gains from the realization of Investment assets	3002								
Sec. 7 (2) c	Consideration for accepting a restriction on the capacity to conduct the Investment	3003								
Sec. 7 (2) d	Gift received by the person from Investment	3004								
Sec. 7 (2) e	Winnings from Lotteries, Betting or Gambling	3005								
Sec. 7 (2) f	Other amounts required to be included	3006								
Total Amounts Derived (Sum of 3001 to 3006)		3000								
Excluded from Investment Income (If necessary)										
Sec 7 (3) (a)	Exempt Amount	3501								
Sec 7 (3) (a)	Final Withholding Payment	3502								
Total of Excluded Amount (Cage 3501 +3502) (Amount equal to Schedule 8A)		3500								
Net Amount Derived (Cage 3000 – 3500) (Amount equal to Schedule 8A)		4000								
Deduction from Investment Income										
Sec. 11	Main Deduction incurred for the Investments (Schedule 8I)	4501								
Sec. 12 &18	Deductible amount of Financial Cost including Interest Expenses within the limitation specified	4502								
Sec. 19	Losses Claimed from Investment	4503								
Total Deductions		4500								
Assessable Income from Investment (Cage 4000- 4500) [If amount >= 0, amount equal to cage No. 30 of Return of Income]		4999								

Other Income										
Section*1	Amounts Derived									
Sec. 8 (1)	Gain & Profit from Other sources (amount equal to Schedule 8A)	5000								
Excluded from Other Income sources (If necessary)										
Sec. 8 (2) (a)	Exempt Amount	5501								
Sec. 8 (2) (b)	Final Withholding Payment	5502								
Total of Excluded Amount (Cage 5501 + 5502) (Schedule 8A)		5500								
Net Amount Derived (Cage 5000 – 5500) [Amount equal to cage No. 40 of Return of Income]		5999								

Schedule 8A: Summary of Gross Income										
Gross Income as per Income statement										
Less : Income include										
Business (cage 2000)										
Investment (cage 4000)										
Other Income (cage 5999)										
Total Excluded Income (Cage 1500 + 3500 + 5500)										

Schedule 8B : Allowance for Trading Stock										
Opening balance as at.....										
Add										
Cost of Purchase										
Less										
Closing Balance as at										
Allowance for Trading stock [Equal to Cage 2501]										

Schedule 8C: Repair & Improvements					
Class of Assets	Amount Incurred	Written down value*2 of the previous year	Amount allowable	Amount Deductible	Amount added to the Depreciation Basis*1
01					
02					
03					
04					
05					
Total Amount Deductible			[equal to cage No 2502]		

*1 C/F to next Year of Assessment

*2 If the written down value is zero for depreciable asset the deduction for improvement shall be deducted equal amount apportioned over 12 years for class 4 & 3 years for other classes of depreciable assets from the cost incurred respectively.

Schedule 8D : Research and Development Expenses				
Nature of Business	Type of Research	Name of the Research Institution	Amount Incurred	Amount Deductible
Total Amount Deductible				

Schedule 8E: Agriculture Startup Expenses		
Type of Expenditure	Amount Incurred	Amount Deductible
Total Amount Deductible		

Schedule 8F: Capital Allowance on assets acquired on or after April 01, 2018* ³				
Class of Assets	Description of Assets	Depreciation basis as at March 31, 2022	Acquisition Cost / Excess from Sec. 14* ⁴	Capital Allowance claim during the Y/A
01				
02				
03				
04				
05				
06				
Total Amount Deductible				

Capital Allowance on assets acquired prior to April 01, 2018			
Cost	Amount claimed up to March 31, 2022	Claimed during the Period	Balance
Total Capital Allowance Claimed for the Year of Assessment			

Schedule 8G: Balancing Allowances						
Date of Purchase	Description of Assets	Cost of the Asset	Capital Allowance Claimed	Written Down Value of the Asset	Consideration Received	Balancing Allowance claimed
Total Amount Deductible						

Schedule 8H: Losses on Realization of Business Assets and Liabilities			
Description of Capital Assets/Liability	Cost of the Asset/Liability	Consideration Received	Loss Claimed
Total Amount Deductible			

Schedule 8I : Reconciliation of Total Deductions					
Expenses (Deduction)	Direct Operating Expenses	Administrative & Establishment	Selling & Distribution	Finance	Other
Amount as per Income Statement					
Specific Deduction					
Business					
Investment					
Main Deduction					
Business					
Investment					
Disallowed (Expenses)* ⁵					

*³ Total of the capital allowances granted under 4th schedule of Inland revenue Act, No. 24 of 2017 shall not exceed the cost of such depreciable asset

*⁴ Amount of excess on repair & improvements which was disallowed on previous year of assessment under Section 14 of IR Act 24 of 2017

*⁵ List of disallowable expenses (nature of expenditure and amount) must be attached/uploaded with Return.

Schedule 8J: Finance Cost (Other than Financial Institutions)													
Manufacturer							Non-Manufacture						
Stated Capital													
Reserves													
Business							Investment						
Total amount of Financial Instrument													
Finance Cost													
B/F balance													
During the period ^{*6}													
Total Finance cost													
Allowable Finance Cost													
Balance C/F													

*6 Finance cost incurred during the period is deductible within the limit specified (You are advised the Section 18 the Inland Revenue Act, NO. 24 of 2017 together with Inland Revenue Act, amendment No. 45 of 2022)

SCHEDULE 09: Schedule 9A: Financial Information													
Gross Profit													
Net Profit / Comprehensive Income													
Other Comprehensive Income													
Tax Provision for the Year													
Total Credit Sales													
Total Credit Purchase													
Gross Remuneration during the year													
Terminal Benefits during the year													
Opening Balance							Closing Balance						
As at/...../.....							As at/...../.....						
Trade Receivables													
Dues from Related Parties													
Trade Payable													
Dues to Related Parties													
Provision for Bad & Doubtful Debts													

Schedule 09B : Transfer Pricing Details													
Transactions with Associated Enterprises							YES			NO			
Aggregate Value of Transactions							International (Section 76)						
							Local (Section 77)						
Aggregate Value of Loans with Associated Enterprises as Declared in Financial Statements													
Aggregate Value of Fund Transfers with Associated Enterprises as Declared in Financial Statements													

Name of the Auditor													
TIN													
Auditor's Opinion		Unmodified			Emphasis of matter			Other matter			Clear		
		Modified			Disclaimer			Qualified			Adverse		

Please indicate, if there is any special remark on Return of Income													



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இலங்கை உள்ளநாட்டு இறைவரி
Sri Lanka Inland Revenue