



For Office Use

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Date	

Surcharge Tax Return

Individual, Partnership, Company, Subsidiaries and Holding Company of a Group of Companies

Base Year of Assessment : 2020/2021

Taxpayer Identification Number (TIN)		
		Name and Address
You are advised to refer the Guide to Surcharge Tax Return		Due Date: 20.04.2022

Please indicate the values only in LKR

SECTION – 1A: DECLARATION OF TAXABLE INCOME FOR THE YEAR OF ASSESSMENT 2020/2021

Taxable Income																	
a	Taxable Income of BOI Company ¹	10															
b	Taxable Income of Subsidiary or Holding Company of Group of Companies ²	20															
c	Taxable Income of Individual/ Partnership /Company (other than a and b)	30															
Taxable Income of the Individual/ Partnership /Company/ Subsidiary or Holding Company of Group of Companies (Cage 10, 20 or 30)		40															
Surcharge Tax Payable (Cage 40 X 25%)		50															
Tax Paid / Payable																	
d	1 st Installment (Paid or Payable on or before 20.04.2022)	60															
e	2 nd Installment (Paid or Payable on or before 20.07.2022)	70															
Total Paid and Payable (60+70)		80															

¹Applicable for company which has entered in to an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978 and has become liable to income tax determined in accordance with such agreement. Such company should enter the amount of profit before income tax, as per the audited financial statement, in cage 10.

²After deducting the gains and profits from dividends received from a subsidiary which is part of such taxable income





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இலங்கை உள்ளநாட்டு இறைவரி
Sri Lanka Inland Revenue

Schedule to the Surcharge Tax Return

(to be submitted by all subsidiaries and holding company of group of companies*)

Base Year of Assessment : 2020/2021

Taxpayer Identification Number (TIN)	
Name of the Taxpayer	

1	2	3	4	5	6
Serial No.	Names of Subsidiaries and Holding Company	TIN	Taxable Income of Respective Subsidiary or Holding Company of Group of Companies for the Year of Assessment 2020/2021 (Rs.)	Less: Gains and Profits from Dividends Received from a Subsidiary which is part of the Taxable Income (Rs.)	Net Amount (6=4-5) (Rs.)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
Aggregate taxable income of all subsidiaries and holding company of a group of companies (Disregard the companies which are having no taxable income for Y/A 2020/2021)					

(You may use separate sheet, in case of the rows given in the schedules are insufficient)

- Attach a separate schedule of shareholding with voting rights as at 31.03.2021 in relation to all subsidiaries by every holding company and a schedule for gains and profits from dividends received (name of subsidiary, TIN and amount of gains and profits from dividends received) from subsidiaries (schedule for amounts declared under column 5).

*This schedule (together with schedule for shareholding and gains and profits from dividends) could be submitted by the holding company (immediate parent or ultimate parent) on behalf of all subsidiaries and the holding company of a group of companies. If holding company provides the same, mentioned as "YES" under 4th column in Section 1B of the return.

The form of tax return specified for the purpose of Section 3(2) of the Surcharge Tax Act, No. 14 of 2022 and schedule is a part of the tax return