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இலங்கை உள்ளநாட்டு இறைவரி
Sri Lanka Inland Revenue

SCHEDULES TO RETURN OF INCOME – PART A
RESIDENT COMPANIES, NON-RESIDENT COMPANIES, ENTITIES AND CORPORATIONS Etc.
YEAR OF ASSESSMENT: 2022/2023

Taxpayer Identification Number (TIN)									
Name of the Taxpayer as shown in the Return									

List of Schedules are given in the below Table. Schedules that are compulsory (Schedule 02, 04 and 07), has marked as “Compulsory” in the Table. For others, please mark “X” for schedules if it is not relevant, and “√” for relevant Schedules.

You are required to submit Schedule 02, 04, 07 and other relevant Schedules from the table which are marked as “√” along with the Return.

Please fill all the “cages” of the required Schedules, and mention as “NIL” if there is nothing to be filled in any of the cage.

Table

Select the relevancy of the Schedule		Compulsory / Relevant (√) / Not Relevant (X)
SCHEDULE – 01	Exempt Amounts / Gains & Profits or Exempt Losses (If there is any exempt amount)	
SCHEDULE – 02	Summary of Assessable Income	Compulsory
SCHEDULE – 02B	Loss Deduction Summary (If there is any loss)	
SCHEDULE – 03	Qualifying Payments (If there is any qualifying payment)	
SCHEDULE – 04	Tax on Taxable Income	Compulsory
SCHEDULE – 05	Tax on Remittances (If there is any value in Cage 110)	
SCHEDULE – 06 ¹	Receipt of Final Withholding Payments and Grants, Donations, Etc., for NGO. (If there is any value in cage 120)	
SCHEDULE – 07	Tax Credits	Compulsory
SCHEDULE – 07A	Balance Tax Payable	
SCHEDULE – 07B	Break up of Non-Final WHT/AIT Credit Claimed (If there is any WHT/AIT credit)	

Required Schedules for filling Return could be downloaded from www.ird.gov.lk.

(<http://www.ird.gov.lk/en/Downloads/SitePages/Forms>)

¹ If any of sub-schedule 06A or 06B is applicable, you are required to fill the relevant sub-schedule, Schedule 06 and to mark “√” for Schedule 06 in above table.



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SCHEDULE – 01 EXEMPT AMOUNTS / GAINS & PROFITS/EXEMPT LOSSES

Schedule 01A: Exempt Amounts under Third Schedule of the Inland Revenue Act, No. 24 of 2017

Item ^{*1}	Description	Exempt Amounts / Gains & Profits																				
		10.A.1	10.A.2	10.A.3	10.A.4	10.A.5																
Total (Cage 10.A.1 to 10.A.5)		10.A																				

^{*1} In terms of Section 9 which are specified in the THIRD SCHEDULE to the Inland Revenue Act, No. 24 of 2017

Schedule 01B: Exemptions under the Provisions of the Inland Revenue Act, No. 10 of 2006

Section ^{*2}	Description	No of Years	End Date						Exempt Amounts/ Gains & Profits														
			D	D	M	M	Y	Y	10.B.1	10.B.2	10.B.3	10.B.4	10.B.5										
Total (Cage 10.B.1 to 10.B.5)																							

^{*2} Sections of 16C, 16D, 16E, 17, 17A, 18, 20, 24A of the Inland Revenue Act, No. 10 of 2006, which has provided in the Gazette Notification No. 2064/53 dated 1st of April, 2018 (Transitional Provisions)

Schedule 01C: Exemptions under the Provisions of the BOI Act

Agreement No ^{*3}	Date of Agreement	No of Years	End Date						Exempt Amounts/ Gains & Profits														
			D	D	M	M	Y	Y	10.C.1	10.C.2	10.C.3	10.C.4	10.C.5										
Total (Cage 10.C.1 to 10.C.5)																							

^{*3} Agreement with BOI under BOI Law

Total Exempt Amounts/Gains & Profits (10 A + 10B + 10 C) [Enter this value to Cage10 of the Return of Income]	10.0																						
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Schedule 01D : Exempt Losses

Item ^{*4}	Description	Exempt Losses																					
		10.D.1	10.D.2	10.D.3	10.D.4	10.D.5																	
Total (Cage 10.D.1 to 10.D.5)		10.D																					

^{*4} Loss ascertained in relation to the exempt amounts in terms of section 9 which are specified in the THIRD SCHEDULE to the Inland Revenue Act, No. 24 of 2017, amendment Act No. 10 of 2021 or as per Sections of 16C, 16D, 16E, 17, 17A, 18, 20, 24A, of the Inland Revenue Act, No. 10 of 2006, which has provided in the Gazette Notification No. 2064/53 dated 1st of April, 2018 (Transitional Provisions) or in accordance of the BOI agreement under the BOI Law (if applicable for the Year of Assessment).

SCHEDULE- 02: Summary of Assessable Income

	Business										Investment										Other Income																
Gains & Profits *1	20.A.3											30.A.3													40.A.3												
Total Loss Deductible *2	20.B											30.B																									
Assessable Income	20.0											30.0													40.0												

SCHEDULE- 02A (I): BUSINESS INCOME

Activity Code*3	Nature of Business*4		Turnover/Revenue										Gains & Profits*5										
		20.1																					
		20.2																					
		20.3																					
		20.4																					
		20.5																					
Total Gains & Profits from Business [Enter to cage 20.A.3]		20.A.1																					
		20.A.0																					

SCHEDULE- 02A (II): INVESTMENT INCOME

Activity Code*3	Nature of Investment*4		Turnover/Revenue										Gains & Profits*5										
		30.1																					
		30.2																					
		30.3																					
		30.4																					
		30.5																					
Total Gains & Profits from Investment [Enter to cage 30.A.3]		30.A.1																					
		30.A.0																					

SCHEDULE- 02A (III) : OTHER INCOME

Activity Code*3	Nature of Income*4		Turnover/Revenue										Gains & Profits										
		40.1																					
		40.2																					
		40.3																					
		40.4																					
		40.5																					
Total Gains & Profits from Other Income [Enter to cage 40.A.3]		40.A.1																					
		40.A.0																					

*1 Include relevant amount from Schedule 02A (I) (cage No 20.A.0), Schedule 02A (II) (cage No 30.A.0), Schedule 02A (III) (cage No 40.A.0).

*2 If there is any loss, submission of schedule 02B is mandatory by completing relevant cages; Include amounts from Cage 20.B.0, 30.B.0 of Schedule 02B.

*3 Select relevant activity codes from list provided on IRD web portal (<http://www.ird.gov.lk/en/publications/sitepages/Economic%20Activity%20Codes.aspx?menuid=1407>)

*4 If there is any taxable gains & profits from foreign sources (Section 74 of IR Act), declare separately by using the relevant activity code.

*5 Gains & Profits calculated before the deduction of Losses under Section 19.

Taxpayer Identification Number (TIN)	
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SCHEDULE – 02B: LOSS DEDUCTION SUMMARY	
	Business
Loss Claimed from Local Sources	A (20.B.40)
Loss Claimed from Taxable Foreign Sources	C (20.B.85)
Total Loss Deductible	20.B.0

SCHEDULE – 02B (1) : Business Losses				
	14%	18%	24%, 28% & 30%	40%
B/F Losses from				
Y/A 2021/22	20.B.10.1	20.B.90.1	20.B.20.1	20.B.30.1
Y/A 2020/21	20.B.10.2	20.B.90.2	20.B.20.2	20.B.30.2
Y/A 2019/20	20.B.10.3	20.B.90.3	20.B.20.3	20.B.30.3
Y/A 2018/19	20.B.10.4	20.B.90.4	20.B.20.4	20.B.30.4
Total B/F Losses	20.B.10	20.B.90	20.B.20	20.B.30
Losses During the Y/A 2022/23*1	20.B.11	20.B.91	20.B.21	20.B.31
Total Losses	20.B.12	20.B.92	20.B.22	20.B.32
Gains & Profits During the Year	20.B.13	20.B.93	20.B.23	20.B.33
Adjustment +/-)*2				
Losses transfer from Higher Rate to Lower Rate	20.B.14	20.B.94	20.B.24	20.B.34
Losses transfer to Investment (To 30.B.15 or 30.B.25)	20.B.15	20.B.95	20.B.25	20.B.35
Specific Losses (From:20.B.63)	20.B.16	20.B.96	20.B.26	20.B.36
Losses Deductible	20.B.17	20.B.97	20.B.27	20.B.37
Losses Expired/SME unrelieved Losses**	20.B.18	20.B.98	20.B.28	20.B.38
Losses Carried Forward	20.B.19	20.B.99	20.B.29	20.B.39
Y/A 2022/23	20.B.19.1	20.B.99.1	20.B.29.1	20.B.39.1
Y/A 2021/22	20.B.19.2	20.B.99.2	20.B.29.2	20.B.39.2
Y/A 2020/21	20.B.19.3	20.B.99.3	20.B.29.3	20.B.39.3
Y/A 2019/20	20.B.19.4	20.B.99.4	20.B.29.4	20.B.39.4
Y/A 2018/19	20.B.19.5	20.B.99.5	20.B.29.5	20.B.39.5
Business Losses Deductible (20.B.17 + 20.B.97 + 20.B.27 + 20.B.37)			<i>[Enter this value to cage A of Sch. 02B]</i>	20.B.40

**If there is any unrelieved losses from SME Enter to cage 20.B.18 and declare as a losses during the year with applicable Tax rate for the current year (business or Investment losses) (Please refer the CIT guide for more information) Any losses expired entered into 20.B.18 are not permitted to deduct



SCHEDULE – 02B (11): Specific Loss Deductions																							
Part 1: Investment Incentives under Second Schedule																							
Y/A	Ref.	No. of years to be Claimed	Amount of Losses Incurred/B/F Losses					Amount of Losses Deducted					Amount of Losses C/F										
20....	2 nd Sch. Para.7	10 Y	20.B.50							20.B.60							20.B.70						
	2 nd Sch. Para.8	25 Y	20.B.51							20.B.61							20.B.71						
Part 11: Leasing Losses Under Transitional Provisions																							
Finance Leasing Losses B/F			20.B.52.A																				
Finance Leasing Losses During the year* ³			20.B.52							20.B.62						20.B.72							
Total specific Losses deducted (20.B.60 +20.B.61 +20.B.62)								20.B.63															

SCHEDULE – 02B (111) : Investment Losses														
			14%					28%, 24% &30%						
B/F from Losses	Y/A 2021/22	30.B.10.1							30.B.20.1					
	Y/A 2020/21	30.B.10.2							30.B.20.2					
	Y/A 2019/20	30.B.10.3							30.B.20.3					
	Y/A 2018/19	30.B.10.4							30.B.20.4					
Total B/F Losses		30.B.10							30.B.20					
Losses During the Y/A 2022/23		30.B.11							30.B.21					
Total Losses		30.B.12							30.B.22					
Investment Gains & Profits		30.B.13							30.B.23					
Adjustment +/(-)* ²														
Losses transfer from Higher Rate to Lower Rate		30.B.14							30.B.24					
Losses Transfer from Business (From: 20.B.15, 20.B.95, 20. B.25 or 20.B.35)		30.B.15							30.B.25					
Losses Deductible		30.B.16							30.B.26					
Losses Expired		30.B.17							30.B.27					
Losses Carried Forward		30.B.18							30.B.28					
	Y/A 2022/23	30.B.18.1							30.B.28.1					
	Y/A 2021/22	30.B.18.2							30.B.28.2					
	Y/A 2020/21	30.B.18.3							30.B.28.3					
	Y/A 2019/20	30.B.18.4							30.B.28.4					
	Y/A 2018/19	30.B.18.5							30.B.28.5					
Investment Losses Deductible (30. B.16+ 30.B.26)			[Enter this value to cage B of Sch. 02B]					30.B.30						

SCHEDULE – 02B (1V): Foreign Losses (If the source is not exempted)														
			Business					Investment						
B/F Losses from	Y/A 2021/22	20.B.80.1							30.B.40.1					
	Y/A 2020/21	20.B.80.2							30.B.40.2					
	Y/A 2019/20	20.B.80.3							30.B.40.3					
	Y/A 2018/19	20.B.80.4							30.B.40.4					
Total B/F losses		20.B.80							30.B.40					
Losses During the Y/A 2022/23		20.B.81							30.B.41					
Total Losses		20.B.82							30.B.42					
Foreign Gains & Profits (If taxable)		20.B.83							30.B.43					
Adjustment +/(-)* ²														
Business Losses Transfer to Investment (Foreign)		20.B.84							30.B.44					
Losses Deductible [Enter these values to cage C & D of Sch. 02B]		20.B.85							30.B.45					
Losses Expired		20.B.86							30.B.46					
Losses Carried Forward		20.B.87							30.B.47					
	Y/A 2022/23	20.B.87.1							30.B.47.1					
	Y/A 2021/22	20.B.87.2							30.B.47.2					
	Y/A 2020/21	20.B.87.3							30.B.47.3					
	Y/A 2019/20	20.B.87.4							30.B.47.4					
	Y/A 2018/19	20.B.87.5							30.B.47.5					

*¹ Loss before deducting investment incentives under 2nd Schedule of the Act.
 *² - Adjustment will only applicable if, Gains & Profits during the year > Total loss on same rate or same source.
 - Adjustment made for transfer of losses from higher rate to lower rate within the same source or Business to Investment and Investment Incentives under Second Schedule (Para 07 & 08) or other adjustments if any (leasing losses, etc.)
 *³ Losses incurred on the agreements entered into prior to April 01, 2018. Losses on finance leases can be deducted only from adjusted finance leasing profit





Taxpayer Identification Number (TIN)																				
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SCHEDULE – 03: QUALIFYING PAYMENTS

Summary of Deductible Qualifying Payments																					
Amount Deductible as per items A to H	Made during the year	A (60.3)	60.3.A																		
		B (60.6)	60.6.A																		
		C (60.8)	60.8.A																		
		D1 (60.9.3)	60.9.3A																		
	Amount B/F from Y/A 2017/2018 (Regulation under Sec. 194)	D2(60.9.13)	60.9.13 A																		
		E (60.12)	60.12.A																		
		F (60.26)	60.26.A																		
		G (60.28)	60.28.A																		
	H (60.32)	60.32.A																			
Total Deductible Q/P (A+B+C+D1+D2+E+F+G+H) [Enter to Cage 60 of the Return of Income]			60.0																		

Payment made during the Year of Assessment - 2022/23 (IR Act No. 24 of 2017 as Amended)

A Limited to 1/5 th of Taxable Income or Rs. 500,000 whichever is lesser and balance if any, cannot be C/F																				
Donation made during the year to an Approved Charitable Institution.			60.1																	
1/5 th of Taxable Income or Rs. 500,000 whichever is lesser			60.2																	
Amount Deductible (lower of 60.1 or 60.2) [Enter to cage 60.3.A]			60.3																	

B Donations to the Government or Specified Institutions and balance if any, cannot be C/F																				
Qualifying Payment made during the year			60.4																	
100% of Assessable Income			60.5																	
Amount Deductible (lower of 60.4 or 60.5) [Enter to cage 60.6.A]			60.6																	

C Sums paid to the Consolidated Fund or President Fund by a Public Corporation and balance if any, cannot be C/F																				
Qualifying Payment made during the year			60.7																	
100% of Assessable Income			60.7.A																	
Amount Deductible (lower of 60.7 or 60.7.A) [Enter to cage 60.8.A]			60.8																	

D1 Cost of Acquisition or Merger of Financial Institution																				
Amount B/F from last year			60.9.a																	
Expenditure confirmed by the Central Bank of Sri Lanka (CBSL)			60.9.1																	
1/3 of Expenditure confirmed by the CBSL			60.9.2																	
Amount Deductible: (lower of 60.9.2 or 50) [Enter to cage 60.9.3A]			60.9.3																	
Amount C/F to next year			60.9.b																	

D2 Expenditure on Film Industry (Expenditure on construction and equipping or upgrading a cinema should be Certified by the National Film Corporation of Sri Lanka)*1																				
Restricted bracket	B/F from last year	Expenditure incurred during the year	Amount Deductible 1/3 of Taxable Income from each Category	C/F to next year																
Not Less than Rs. 5 Million		60.9.4	60.9.5	60.9.6																
Not exceeding Rs. 10 Million		60.9.7	60.9.8	60.9.9																
Not exceeding Rs. 25 Million		60.9.10	60.9.11	60.9.12																
Amount Deductible (60.9.5+60.9.8+60.11)[Enter to cage 60.9.13.A]			60.9.13																	

*1 5M – Cost for production of Film & Promotional expenses, 10M –Cost of upgrading of Cinema, 25M – Cost of construction and Equipping of a New Cinema

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Amount B/F from Y/A 2017/2018 (Regulation under Sec. 194)

E Limited to 1/5th of Assessable Income and balance if any, can be C/F ^{*2}	
Qualifying Payment B/F from last year	60.10
1/5 th of Assessable Income	60.11
Amount Deductible (lower of 60.10 or 60.11)[Enter to cage 60.12.A]	60.12
Amount C/F to next year (60.10 – 60.12)	60.13

^{*2} Expenditure incurred for Government Development Plan

F Limited Deductions ^{*3}			
Restricted bracket	B/F from last year	Amount Deductible	C/F to next year
10 Million	60.14	60.15	60.16
25 Million	60.17	60.18	60.19
35 Million	60.20	60.21	60.22
100 Million	60.23	60.24	60.25
Amount Deductible (60.15+60.18+60.21+60.24)[Enter to cage 60.26.A]		60.26	

^{*3} 10M – Cost for production or Cost of upgrading of Cinema, 25M – Cost of construction and Equipment of Cinema, 35M – Cost for production of Film & Promotional expenses, 100M – Cost of New undertaking in sec 20 (2) (C)

G Donation to the Government or Specified Institutions, 100% deductible and balance if any, can be C/F	
Qualifying Payment B/F from last year	60.27
Amount Deductible	60.28
Amount C/F to next year (60.27 – 60.28) [Enter to cage 60.28.A]	60.29

H Limited to 1/3rd of Assessable Income or Rs. 300,000,000 whichever is higher, balance if any, can be C/F ^{*4}	
Qualifying Payment B/F from last year	60.30
1/3 rd of Assessable Income or Rs.300Mn whichever is higher	60.31
Amount Deductible (lower of 60.30 or 60.31)	60.32
Amount C/F to next year (60.30 – 60.32) [Enter to cage 60.32.A]	60.33

^{*4} Cost of acquisition or Merger of any Bank, Financial Institution, or any Leasing Company

SCHEDULE – 04: TAX ON TAXABLE INCOME																	
Code* ⁶	Reference* ⁷	Gains and Profits / Taxable Income										Rate	Tax				
		80.1											80.1.1				
		80.2											80.2.1				
		80.3											80.3.1				
		80.4											80.4.1				
		80.5											80.5.1				
		80.6											80.6.1				
		80.7											80.7.1				
		80.8											80.8.1				
		80.9											80.9.1				
		80.10											80.10.1				
Total Gains and Profits Taxable at Special Rates* ⁸		80.0.1											80.0				
Gain on Realization of Investment Assets* ⁹		90.0.1										10%	90.0				
Balance Taxable Income Taxable at Normal Rate* ¹⁰		100.0.1										30%	100.0				

*⁶Select relevant code from list provided by IRD web portal

http://www.ird.gov.lk/en/Downloads/IT_Corporate_Doc/List_of_Codes_for_Special_Tax_Rates.pdf

*⁷ Relevant description of tax rate code

*⁸ Aggregate of Gains and Profits Taxable at Special Rates (Cage 80.1 to 80.10)

*⁹ Gain on Realization of Investment Assets Calculated under Chapter IV of the Act

*¹⁰ Balance calculate (including the gain on realization of investment assets from October 01, 2022) after deducting the value on cage 80.0.1 & 90.0.1 consider the 24% tax rate applicable for the period from 01.04.2021 to 30.09.2022 as a special rate for tax return purposes



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SCHEDULE – 05: TAX ON REMITTANCES (This Schedule is applicable only for Non-Resident Entities which carry on businesses in Sri Lanka through a Sri Lankan Permanent Establishment)

Type of Remittance	Value											
Amounts remitted or retained abroad out of the profits that are subject to Tax	110.1											
Any amount received outside Sri Lanka by or on behalf of the Non-Resident Person from conducting Business in Sri Lanka * ¹	110.2											
Total Gross Remittances (Aggregate of 110.1 & 110.2)	110.3											
Tax on Remittance at 14% [Enter to cage 110 of the Return of income]	110.0											
Tax Paid on Remittances	110.4											

Breakup of Tax paid on Remittances *²

	Date of Remittance								Amount Remitted				Remittance Tax Payable				Remittance Tax Paid				Date of Payment								
	110.5				110.6				110.7				110.8				110.9												
	D	D	M	M	Y	Y	Y	Y													D	D	M	M	Y	Y	Y	Y	
1																													
2																													
3																													
4																													
5																													
6																													
7																													
8																													
9																													
10																													
Total																													

*¹ Amount which is subject to Income Tax in Sri Lanka, (excluding dividends paid by a resident company to the non-resident person up to 31st December 2022)

*² Details of remittances liable for Remittance Tax



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 வரிகள் - வளமான எதிர்காலத்திற்காக
TAXES - FOR A BETTER FUTURE



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Sri Lanka Inland Revenue

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SCHEDULE – 06: RECEIPT OF FINAL WITHHOLDING PAYMENTS AND GRANTS, DONATIONS, ETC., FOR NON-GOVERNMENTAL ORGANIZATION (NGO)													
Tax on Receipt of Final Withholding Payments	120.A												
Tax on Receipt of Grants, Donations, Etc., for NGO	120.B												
Total Tax on Receipt of Final Withholding Payments and Additional Tax on NGO	120.0												

SCHEDULE – 06A: RECEIPT OF FINAL WITHHOLDING PAYMENTS													
Total Receipt of Final Withholding Payments	120.A.1												
Receipt of Final Withholding Payments, Tax Deducted by Withholding Agent	120.A.2												
Receipt of Final Withholding Payments, Tax Not Deducted by Withholding Agent (Cage 120.A.1 – 120.A.2)	120.A.3												
Tax on Receipt of Final Withholding Payments, on which WHT not deducted by Agent <i>[Enter to cage 120 of the Return of Income]</i>	120.A.0												

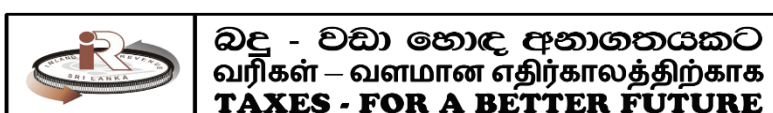
Breakup for Receipt of Final Withholding Payments, Tax Not Deducted by Withholding Agent*1																												
	Type of Payment	Date of Receipt								Amount of Receipt 120.A.4				Rate	Amount of WHT 120.A.5				Date of Payment									
		Y	Y	Y	Y	M	M	D	D										Y	Y	Y	Y	M	M	D	D		
1	Lottery	Y	Y	Y	Y	M	M	D	D																			
2	Dividend*2	Y	Y	Y	Y	M	M	D	D																			
3		Y	Y	Y	Y	M	M	D	D																			
	Total																											

*1 In case if provided space is not enough, please fill and attach as a separate sheet.

*2 On or after January 01, 2023 Dividend paid by a resident company

SCHEDULE – 06B: TAX ON RECEIPT OF GRANTS, DONATIONS, ETC., TO NGO. (This Schedule is applicable only for Non-Governmental Organizations-NGO)													
Amounts received by way of grant, donation, contribution or in any other manner to a NGO*3	120.B.1												
3% of amount received as grants, donations, etc., to NGO (120.B.1 X 3%)	120.B.2												
Tax on 3% of Amounts Received as Grants, Donations, Etc., for NGO at 24% for the first six month	120.B.4												
Tax on 3% of Amounts Received as Grants, Donations, Etc., for NGO at 30% for the Second six month	120.B.5												
Total Tax For the first six month of the year commencing on April 01,2022 at the rate of 24% and second six month of the same year of assessment at the rate of 30% (120.B.4 + 120.B.5) <i>[Enter to cage 120.B of the Summary]</i>	120.B.0												
Tax Paid as Additional Tax	120.B.3												

*3 Amounts which is subject to tax as an additional tax in terms of Sec.68(1) of IR Act.



SCHEDULE – 07: TAX CREDITS ^{*11}													
Non-Refundable Credits													
Foreign Tax Credit	140.1												
Other Relief ^{*12}	140.2												
60% of Self Assessed Tax Refund set off prior to a tax audit ^{*13} (with effect from 01.04.2023)	140.4												
Total Non-Refundable Credits (Cage 140.1 to 140.4)	140.A												
Refundable Credits													
Tax paid on Remittances (110.4 of Schedule 5)	140.10												
Tax paid on Realization of Investment Assets	140.11												
Withholding Tax/Advance Income Tax Credit (Cage I.2 of Schedule 07 B)	140.12												
Self-Assessed Tax Payments ^{*14}	140.13												
Tax Paid as Additional Tax by an NGO (120.B.3 of Schedule 6B)	140.14												
Total Refundable Credits (Cage 140.10 to 140.14)	140.B												
TOTAL TAX CREDITS (140.A + 140.B) [Enter to Cage 140 of the Return of Income]	140.0												
Total Income Tax Refund Available from Previous Years ^{*15}	140.C												

SCHEDULE – 07A: BALANCE TAX PAYABLE													
Balance payable of Income Tax after deducting Foreign Tax Credit and Other Relief [(cage 80+90+100 of the Return of Income) – (cage 140.1 +140.2)]	140.3.5												

SCHEDULE – 07B: Break up of Non-Final Withholding Tax /Advance Income Tax Credit Claimed ^{*16}																
Rate	B/F from last year				Deducted during the Year				Claimed during the year				Amount C/F ^{*17}			
2%	A.0				A.1				A.2				A.3			
5%	B.0				B.1				B.2				B.3			
6%	C.0				C.1				C.2				C.3			
8%	D.0				D.1				D.2				D.3			
10%	E.0				E.1				E.2				E.3			
14%	F.0				F.1				F.2				F.3			
24%	G.0				G.1				G.2				G.3			
15%	H.0				H.1				H.2				H.3			
Total ^{*18}	I.0				I.1				I.2				I.3			

- ^{*11} Claim the credit on given serial order which has arranged for the benefit of the taxpayer.
- ^{*12} Please attach the relevant details
- ^{*13} Taxpayer shall be set off 60% of refundable amount against the subsequent income tax payable by the taxpayer, prior to a tax audit on the refund claim.
- ^{*14} Aggregate amount of 1st, 2nd, 3rd, 4th installment and final payment, and tax on receipt of final withholding payments made by recipient.
- ^{*15} Cumulative amount of Income Tax Refund from previous years (don't declare this under any other Relief)
- ^{*16} Upload the Verified Schedules on CSV format & it is compulsory if number of items more than 20.
- ^{*17} Amount of Tax withhold in respect of income received in advanced.
- ^{*18} Amount of Cage No.I.1 (Total amount deducted during the Year) & I.2 (Total amount claimed during the year) match with the relevant details on verified CSV Schedule. B/F amounts are not required to declare in manual return, but can be claimed for the year (fill the column 2 and 3 appropriately). However, B/F amount required to declare on E-service UI.