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Sri Lanka Inland Revenue

RETURN OF INCOME – INDIVIDUAL

SCHEDULE 1- EMPLOYMENT INCOME

YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling this Schedule	

PART I

Details of Employment Income (Both Local & Foreign)

Type		Employer/Company Name	TIN of the Employer	Remuneration (Rs.)	Cents
101		102	103	104	
*A	.1				
	.2				
	.3				
*B	.4				
	.5				
	.6				
Total Remuneration			105		

Type		Employer/Company Name	TIN of the Employer	Terminal Benefit (Rs.)	Cents
106		107	108	109	
*A	.1				
	.2				
	.3				
*B	.4				
	.5				
	.6				
Total Terminal Benefits			110		
Total Employment Income (105+110)			111		

Enter amount in Cage 111 in to Cage 10 of the Return

*"A" *for primary employment & "B" for secondary employment*

PART II

Employment Income – Exempt Amounts A ☐ Excluded Amount B ☐

Type of Exempt (A) / Excluded (B) Income		TIN or Name of the Employer	Amount (Rs.)	Cents
112		113	114	
.1				
.2				
.3				
Total Exempt/ Excluded Income (Total of cage 114)		115		

Enter total amount of cages 115+216+317 in to cage 210 of the Return

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RETURN OF INCOME – INDIVIDUAL

SCHEDULE 2 - BUSINESS INCOME

YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling this Schedule	

PART I

A. Business Income from Sole Proprietorship (Both Local & Foreign)

Activity Code	Nature of the Business	Gains and Profits (Rs.)	Cents
201	202	203	
.1			
.2			
.3			
Total Business Income from Sole Proprietorship **204**			
Total Business Turnover From Proprietorship **204 A**			

B. Partner's Business Income from Partnership (Both Local & Foreign)

Activity Code	Partnership Name	TIN of the Partnership	Gains and Profits (Rs.)	Cents
205	206	207	208	
.1				
.2				
.3				
Partner's Total Business Income from Partnership **209**				
Partner's Total Business Turnover from Partnership **209 A**				

C. Beneficiary's Business Income from Trust (Both Local & Foreign)

Activity Code	Trust Name	TIN of the Trust	Gains and Profits (Rs.)	Cents
210	211	212	213	
.1				
.2				
Beneficiary's Total Business Income from Trust **214**				
Beneficiary's Total Business Turnover from Trust **214 A**				
Total Business Income (204 +209+214) (Both Local & Foreign) **215**				

Enter amount in cage 215 in to cage 20 of the Return

PART II

Business Income –Exempt Amounts/Gains and Profits **A** ☐	**Excluded Amount** **B** ☐	
	(Rs.)	Cents
Exempt or Excluded amounts/Gains and Profits **216**		

Enter total amount of cages 216+115+317 in to cage 210 of the Return

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RETURN OF INCOME – INDIVIDUAL

SCHEDULE 3 - INVESTMENT INCOME

YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling this Schedule	

PART I

A. Investment Income (other than Partnership or Trust) (Both Local & Foreign)

Activity Code	Type of Income	Gains and Profits (Rs.)	Cents
301	302	303	
	.1		
	.2		
	.3		
	.4		
	.5		
Total Investment Income (other than Partnership or Trust)	304		

B. Partner's Investment Income from Partnership (Both Local & Foreign)

Activity Code	Partnership Name	TIN	Gains and Profits (Rs.)	Cents
305	306	307	308	
	.1			
	.2			
	.3			
Partner's Total Investment Income from Partnership	309			

C. Beneficiary's Investment Income from Trust (Both Local & Foreign)

Activity Code	Trust Name	TIN	Gains and Profits (Rs.)	Cents
310	311	312	313	
	.1			
	.2			
Beneficiary's Total Investment Income from Trust	314			
Total Investment Income (304+309+314)	315			

Enter amount in cage 315 in to cage 30 of the Return

PART II

Reliefs for Investment Income		Rs.	Cents
Relief for Rent Income (25% of the total rent income from Sole Proprietorship and Partnership)	316		

Enter amount in cage 316 in to cage 60 of the Return.

PART III

Exempt Amounts/Gains and Profits for Investment Income A ☐ Excluded Amount B ☐		Rs.	Cents
Exempt Amounts / Excluded Amount	317		

Enter total amount of cages 317+216+115 in to cage 210 of the Return

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RETURN OF INCOME – INDIVIDUAL
SCHEDULE 4 – OTHER INCOME
YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling this Schedule	

Type of Income (Both Local & Foreign)		**Gains and Profits** (Rs.)	Cents
401		**402**	
.1			
.2			
.3			
.4			
Total of Other Income	**403**		
Total Other Income Turnover	**403 A**		
Enter amount in cage 403 in to cage 40 of the Return			

210A Summary of foreign currency remitted amounts in to Sri Lanka during the year						
Description		**Employment a**	**Business b**	**Investment c**	**Other d**	**Total e = (a + b + c + d)**
Turnover / Income Rs.	**404**					
Gain / Profit Rs.	**405**					
Remitted Amount Rs.	**406**					
Enter amount in cage 406.e in to cage 210A of the Return						

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RETURN OF INCOME – INDIVIDUAL

SCHEDULE 5 - QUALIFYING PAYMENTS & EXPENDITURE RELIEF

YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling these Schedules	

SCHEDULE 5 A - Qualifying Payments as per Inland Revenue Act, No. 24 of 2017

	Donation Made	Amount Paid (Rs.)	Cents	Deductible Amount (Rs.)	Cents
	501	502		503	
.1	To Approved Charity				
	Deductible amount is limited to 1/3rd of the Taxable Income or Rs. 75,000 or amount donated whichever is lower				
.2	To the Government -				
.3	To other Specified Institutions -				
4.	Contribution made to establish a shop for a female of Samurdhi beneficiary family				
5.	Expenditure on Film Industry				
	Total Qualifying Payments (503.1+503.2 + 503.3+503.4+503.5)	504			

SCHEDULE 5 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)
	505	506	507	508
A	Donation to the Government			
B	Investment made in a Project of Government's Development Plan			
C	Investment in Production of Films			
D	Expenditure on films produced on or after 01.04.2008			
E	Un-deducted balance of investment in the purchase of shares			
F	Expenditure on Construction & Equipping of a Cinema			
G	Expenditure on upgrading of a Cinema			
H	Expenditure on Construction of houses for low income families			
I	Construction or Purchase of a house otherwise than out of a loan			
J	Investment made under section 16 C or investment in high tech			
K	Investment made under section 16D			
	Total deductible qualifying payments B/F from previous Y/A (Total of 507)	509		
	Total deductible qualifying payments (Cage 504+509)	510		

Enter amount in cage 510 in to cage 100 of the Return

SCHEDULE 5 C – EXPENDITURE ON SOLAR PANELS FIXING ON HIS PREMISSES BY RESIDENT INDIVIDUAL

Type of Expenditure		Total Expenditure on Acquisition of Solar Panel		Claimable Amount*		Carried Forward Balance if any
Expenditure on Solar Panel	511		512		513	

Enter the amount in cage 512 in to cage of 70 of the return

* *Maximum Rs. 600,000/- or actual expenses whichever is less*

SCHEDULE 5 D - 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]

Category	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		514	515	516
Not exceeding Rs. 10 Million		517	518	519
Not exceeding Rs. 25 Million		520	521	522
Total amount Deductible (515+518+521)			523	

Enter the amount in cage 523 in to cage 503.5 of 5 A Schedule *[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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RETURN OF INCOME – INDIVIDUAL
SCHEDULE 6 - WHT ON FINAL WITHHOLDING PAYMENTS
YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling these Schedules	

Schedule 6 A – Final Withholding Payments – WHT deducted by the Withholding Agent

	Type	WH Agent's TIN	Certificate No.	Amount Received (Rs.)	Cents	WHT paid by Withholding Agent (Rs.)	Cents	Date of Payment
	601	602	603	604		605		606
.1								
.2								
.3								
.4								
Total Final WHT deducted (Total of cage 605)				607				

Schedule 6 B – Final Withholding Payments – WHT failed to deduct by the Withholding Agent

	Source	Type	Date Received	Amount Received (Rs.)	Cents	WHT Payable by Withholdee (Rs.)	Cents	Date of Payment
	608	609	610	611		612		613
.1								
.2								
.3								
Total Final WHT failed to deduct (Total of cage 612)				614				

Enter total amounts in cage 614 in to cage 811 of Schedule 8 (Tax Calculation)

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RETURN OF INCOME – INDIVIDUAL
SCHEDULE 7 - ADVANCE INCOME TAX (AIT) / WITHHOLDING TAX (WHT)
YEAR OF ASSESSMENT:2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling these Schedules	

Schedule 7 A – Advance Income Tax / Withholding Tax deducted by the Withholding Agent

	Source/ Type	TIN of the Withholding Agent	AIT/WHT certificate No.	Amount Received (Rs.)	Cents	Date of Payment	AIT/ WHT Deducted by the Withholding Agent (Rs.)	Cents
	701	702	703	704		705	706	
.1								
.2								
.3								
.4								
.5								

Total AIT/WHT Deducted (Total of Cage 706)	707	
AIT/WHT B/F on Advance Receipts	708	
Total AIT/WHT (707+708)	709	
AIT/WHT Claimed for the Y/A 2024/2025	710	
Enter amount in cage 710 in to cage 908 of Schedule 9		
AIT/WHT C/F on Advance Receipts (709-710)	711	

SCHEDULE 7 B - Withholding Tax – Failed to deduct by the Withholding Agent

	Source	Type	Date Received	Amount Received (Rs.)	Cents	Date of Payment	WHT paid by the Withholdee (Rs.)	Cents
	712	713	714	715		716	717	
.1								
.2								
.3								
.4								
.5								

Total WHT Paid (Total of Cage 717)	718	
WHT B/F on Advance Receipts	719	
Total WHT (718+719)	720	
WHT Claimed for the Y/A 2024/2025	721	
Enter amount in cage 721 in to cage 933 of Schedule 9C		
WHT C/F on Advance Receipts (720-721)	722	

SCHEDULE 07 C - AIT from Partnership

Total AIT allocated from the Partnership	723	
AIT B/F on Advance Receipt	724	
Total AIT (723+724)	725	
AIT Claimed for the Y/A 2024/2025	726	
Enter amount in cage 726 in to cage 907 of Schedule 9		
AIT C/F on Advance Receipts (725-726)	727	

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RETURN OF INCOME – INDIVIDUAL

SCHEDULE 8 –TAX CALCULATION

YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling this Schedule	

			(Rs.)	Cents
A.	**Enter Taxable Income from Cage 120 of the Return**	**801**		

			.1		.2	.3	
			Income (Rs.)	**Cents**	**Rate**	**Tax (Rs.)**	**Cents**
B.	Total Terminal Benefits from Cage 110 of Schedule 1	**802**					
	Terminal Benefits under special rate	**803.a**			**0%**		
		803.b			**6%**		
		803.c			**12%**		
	Terminal Benefits under normal rate	**804**			**Refer the Guide**		
	Total tax on Terminal Benefits (803.a.3+803.b.3+803.c.3+804.3)				**805**		
	Enter amount in Cage 805 in to Cage 130 of the Return						
C.	Tax on Gain on Realization of Investment Assets (from Schedule 3)	**806**			**10%**		
D.	Tax on Gain on Realization of Investment Assets from Partnership (from Schedule 3)	**807**					
	Enter total amount from Cage 806.3 and 807.3 in to Cage 140 of the Return						
E.	Tax on Taxable Income from Betting & Gaming, manufacture & sale or import and sale of any liquor, tobacco product	**808**			**40%**		
	Tax on Taxable Income to be taxed at progressive Income Tax Rates	**809.A**			**Refer the Guide**		
	Any other Taxable income	**809 B**					
	Tax on total taxable income (Total of 808.3 + 809.A.3+809B)				**810**		
	Enter amount in Cage 810 in to Cage 150 of the Return						
F.	Tax on final withholding payments (WHT not deducted) (Cage 614 of Schedule 6)				**811**		
	Enter amount in Cage 811 in to Cage 160 of the Return						

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RETURN OF INCOME – INDIVIDUAL
SCHEDULE 9 - TAX CREDITS

YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)	
Please refer the Guide before filling these Schedules	

SCHEDULE 9

		(Rs.)	Cents
Foreign Tax Credit	**901**		
60% of Self Assessed Tax refund set off prior to a tax audit (with effect from 01.04.2023)	**902A**		
APIT paid on Employment Income	**903A**		
- Primary Employment (Attach APIT-T(New) 10 Certificate)	**903B**		
	903C		
APIT paid on Employment Income	**904 A**		
- Other than Primary Employment(Attach APIT-T(New) 10 Certificate)	**904 B**		
	904 C		
Tax paid for Terminal Benefits	**905**		
- **(**Attach PAYE T-13 Certificate**)**			
Partner's share of Partnership Tax	**906**		
- (enter amount in cage 925 of Schedule 9 A)			
AIT from the Partnership	**907**		
- (Enter amount in Cage 726 of Schedule 7 C)			
Advance Income Tax Credit	**908**		
- (Enter amount in Cage 710 of Schedule 7 A)			
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 payments and AIT/WHT paid by Withholdee	**911**		
- (Enter amount in Cage 934 of Schedule 9B)			
TOTAL TAX CREDITS (Total of cage 901 to 911)	**912**		

Enter amount in cage 912 in to cage 180 of the Return

SCHEDULE 9 A – Partner's share of Partnership Tax		
Balance partner's share of partnership tax brought forward from 2022/2023	**922**	
Partner's share of partnership tax paid for 2024/2025	**923**	
Total Partner's share of partnership tax (922+923)	**924**	
Deductible amount of partnership tax for the Y/A 2024/2025	**925**	
Excess partner's share of partnership tax carried forwarded (924 – 925) (any balance in relation to the Y/A 2024/2025)	**926**	

SCHEDULE 9 B - Installment payments and AIT/WHT paid by Withholdee				
	Payment Date		**Amount Paid** (Rs.)	Cents
1st Installment		**927**		
2nd Installment		**928**		
3rd Installment		**929**		
4th Installment		**930**		
Final Payment		**931**		
Total self-assessment payments (927+928+929+930+931)		**932**		
AIT/WHT paid by Withholdee (Enter amount in Cage 614 of Schedule 6B and 721 of Schedule 7B)		**933**		
Total Installment payments and AIT/WHT payments (932+ 933)		**934**		

Enter amount in cage 934 in to cage 911 of Schedule 9.

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RETURN OF INCOME – INDIVIDUAL

SCHEDULE 10 - LOSS ADJUSTMENT

YEAR OF ASSESSMENT:2024/2025

Taxpayer Identification Number (TIN)	

Please refer the Guide before filling this Schedule

Type		Y/A	Loss (Rs.) (B/F & current year)	Deductible loss from the profit of Y/A 2024/2025						C/F Loss (Rs.)
				Business Income (Rs.)		Investment Income (Rs.)	Capital Gain (Rs.)	Exempt Income (Rs.)	Total Deduction (Rs.)	
				40% Rate	Progressive Rates					
		0.1	0.2	0.3	0.4	0.5	0.6	0.7	0.8	0.9
Part IA (Business Losses – Applicable rate for profit - 40%)	986.1	2019/2020								
	986.2	2020/2021								
	986.3	2021/2022								
	986.4	2022/2023								
	986.5	2023/2024								
	986.6	2024/2025								
Part 1B (Business losses - Applicable rate for profit - Progressive)	987.1	2019/2020								
	987.2	2020/2021								
	987.3	2021/2022								
	987.4	2022/2023								
	987.5	2023/2024								
	987.6	2024/2025								
- Part II (Investment Losses)	988.1	2019/2020								
	988.2	2020/2021								
	988.3	2021/2022								
	988.4	2022/2023								
	988.5	2023/2024								
	988.6	2024/2025								
Part III (Exempt Losses)	989.1	2019/2020								
	989.2	2020/2021								
	989.3	2021/2022								
	989.4	2022/2023								
	989.5	2023/2024								
	989.6	2024/2025								