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இலங்கை உள்நாட்டு இறைவரி
Sri Lanka Inland Revenue

Form No -Asmt_PIT-002_E

SCHEDULES TO RETURN OF INCOME – PARTNERSHIP

YEAR OF ASSESSMENT: 2024/2025

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

SCHEDULE NO	NAME OF THE SCHEDULE	
SCHEDULE - 01	Details of Partners and share of profit	
SCHEDULE - 02A	Distribution of Partnership Income and Capital Gains	
SCHEDULE - 02B	Distribution of Partnership Exempt Amounts	
SCHEDULE - 03A	Details of Capital Gains Tax Payment	
SCHEDULE - 03B	Details of Advance Income Tax deducted by the Agent	
SCHEDULE - 03 C	Self-Assessed Tax Payment Details (Other than Capital Gains Tax)	
SCHEDULE - 04 A	Calculation of Tax Liability	
SCHEDULE - 04 B	Tax Credit	
SCHEDULE - 05 A	Allocation of Self-Assessed Tax Payments and Capital Gains Tax	
SCHEDULE - 05 B	Allocation of Qualifying Payments and Advance Income Tax (AIT)	
SCHEDULE - 06	Details of Partnership Loss Adjustment	
SCHEDULE - 07	Details of Partnership Business	

SCHEDULES TO RETURN OF INCOME - PARTNERSHIP

YEAR OF ASSESSMENT: 2024/2025

Taxpayer Identification Number (TIN)										

SCHEDULE 01: Details of Partners and share of profit

Partner		**Name of the Partner**	**TIN**	**NIC No.**	**Profit ratio**
		201	**202**	**203**	**204**
A	**.1**				
B	**.2**				
C	**.3**				
D	**.4**				

SCHEDULE 02A: Distribution of Partnership Income and Gain from Realization of Investment Assets (CG) {other than Exempt amounts} One row for each Partner in the tables.

Partner		**Salaries/Wages/Fees for services to partners or spouse of the partner**		**Interest on Capital/Loan**		**Balance Income from Business**	
		205		**206**		**207**	
		Rs	Cents	Rs	Cents	Rs	Cents
A	.1						
B	.2						
C	.3						
D	.4						
Total	.5						

Partner		**Business Income** (205+206+207)		**Investment Income**		**Other Income**	
		208		**209**		**210**	
		Rs	Cents	Rs	Cents	Rs	Cents
A	**.1**						
B	**.2**						
C	**.3**						
D	**.4**						
Total	**.5**						
Enter total amount in cage 208.5 in to cage 10 of the Return				*Enter total amount in cage 209.5 in to cage 20 of the Return*		*Enter total amount in cage 210.5 in to cage 30 of the Return*	

Partner		**Total Partnership Income (208+209+210)**	
		211	
		Rs	Cents
A	**.1**		
B	**.2**		
C	**.3**		
D	**.4**		
Total	**.5**		

Partner		**Gain on Realization of Investment Assets (CG)**	
		212	
		Rs	Cents
A	**.1**		
B	**.2**		
C	**.3**		
D	**.4**		
Total	**.5**		
Enter total amount in cage 212.5 in to cage 40 of the Return			

SCHEDULE 02 B: Distribution of Partnership Exempt Amounts

Partner		213 Rs	213 Cents	213 A Description on exempted income
A	.1			
B	.2			
C	.3			
D	.4			
Total	.5			

Enter total amount in cage 213.5 in to cage 130 in the Return

SCHEDULE 03 : Tax Paid on Income of Partnership

SCHEDULE 03 A: Details of Capital Gains Tax Payment

	Date of realization of Capital Gains Income (214)	Date of Payment (215)	Capital Gain Tax Rs. . Cents (216)
.1			
.2			
.3			
.4			
.5	Total		

Enter total amount in cage 216.5 in to cage 235 of the schedule 4B

SCHEDULE 03 B: Details of Advance Income Tax Deducted by the Agent

	Source/ type of Income (217)	TIN of WHT agent (218)	Certificate No. (219)	Date of payment (220)	Amount of Income received (221) Rs	Amount of Income received (221) Cents	AIT Paid by WHT agent (222) Rs	AIT Paid by WHT agent (222) Cents
.1								
.2								
.3								
.4								
.5	Total							

Enter total of cage 222.5 in to cage 236 of the schedule 4 B

SCHEDULE 03 C : Self-Assessed Tax Payment (Other than Capital Gains Tax)

		Payment date .1 (D D / M M / Y Y Y Y)	Amount paid Rs. .2 Cents
1st Instalment	223		
2nd Instalment	224		
3rd Instalment	225		
4st Instalment	226		
Final payment	227		
Total Instalment Payment	228		

Enter total in cage 228.2 in to cage 237 of the schedule 4B

SCHEDULE 04: Calculation of Taxable Income and Tax Credit

SCHEDULE 04A : Calculation of Tax Liability

Partnership taxable Income	229		
Partnership Income		Income .1	Rate .2	Tax .3
First	230	1000000	0%	
Balance	231		6%	
Tax on Partnership Income (230.3+231.3)	232			

Enter total amounts in cage 232.3 in to cage 80 of the Return

Tax on Gain on Realization of Investment Assets	233		10%	

Enter total amounts in cage 233.3 in to cage 90 of the Return

SCHEDULE – 04 B: Tax Credit

Foreign Tax Credit	234	
Tax paid on Realization of Investment Assets	235	
Advance Income Tax	236	
Instalment payments	237	
TOTAL TAX CREDITS (Total of 234 to 237) *(Enter total amount in cage 238 in to cage 110 of the Return)*	238	

SCHEDULE 05 Allocation of Self Assessed Tax payment, Capital Gain Tax, Qualifying Payments and Advance Income Tax

SCHEDULE 05 A: Allocation of Self Assessed Tax Payments and Capital Gains Tax

Partner		Self Assessed Tax 239 (Rs / Cents)	Capital Gains Tax 240 (Rs / Cents)
A	.1		
B	.2		
C	.3		
D	.4		
TOTAL	.5		
		Amount in cage 239.5 to be equal to cags 228.2	*Amount in cage 240.5 to be equal total of cage 216.5*

SCHEDULE 05 B: Allocation of Qualifying Payments and Advance Income Tax (AIT)

Partner		Qualifying Payments 241 (Rs / Cents)	Advance Income Tax (AIT) 242 (Rs / Cents)
A	.1		
B	.2		
C	.3		
D	.4		
TOTAL	.5		
			Amount in cage 242.5 to be equal to amount in cage 222.5 in the schedule 3B

SCHEDULE 06: Details of Partnership Loss Adjustment

		Y/A	Loss (Rs.)	Deductible loss from the Y/A 2024/2025				
				Business Income (Rs.)	Investment Income (Rs.)	Capital Gain (Rs.)	Exempt Income (Rs.)	Total Deduction (Rs.)
		.1	.2	.3	.4	.5	.6	.7
Business Losses	243	2024/2025						
Investment Losses	244	2024/2025						
Exempt Losses	245	2024/2025						

SCHEDULE 07: Details of Partnership Business

		Rs	Cents
Business Turnover - Liable	246		
Business Turnover - Exempt	247		
TOTAL TURNOVER (246+ 247)	248		
Administration & Establishment Expenses	249		
Selling & Distribution Expenses	250		
Finance Expenses	251		
Other Expenses	252		
NET PROFIT/COMPREHENSIVE INCOME	253		

	Cage	As at 31.03.2024		As at 31.03.2025	
		Rs.	Cents	Rs.	Cents
		.1		.2	
Stock in Trade	254				
Raw Materials	255				
Working Progress	256				
Trade Receivables	257				
Due from Related Parties	258				
Trade Payables	259				
Payable to Related Parties	260				

Full Name of the Declarant			
Telephone Number		Mobile	
E-Mail			
Signature of Declarant		OFFICIAL FRANK	
Date:	D D / M M / Y Y Y Y		

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வரிகள் – வளமான எதிர்காலத்திற்காக
TAXES - FOR A BETTER FUTURE