



For Office Use
DLN _____
Date _____

SCHEDULES TO RETURN OF INCOME - NON-RESIDENT INDIVIDUALS

YEAR OF ASSESSMENT 2008/2009

Income Tax File No.	
VAT File No.	

SCHEDULE - 1: INCOME FROM EMPLOYMENT

Name of Employer	A011	
Position	A012	

Employment Income (Gross employment income arising in Sri Lanka irrespective of whether paid abroad)

	Rs.
A013	

Attach PAYE/ T-10

SCHEDULE - 2: PROFITS FROM TRADE, BUSINESS, PROFESSION OR VOCATION (Please attach statement of Accounts)

Name of Trade Business Profession or Vocation	Nature	Address	Income (Rs.)
Total Income (Enter this amount in cage A020 of the Return)			A021

SCHEDULE - 3: RENT AND/OR NET ANNUAL VALUE

3A. RENT

Situation of Property	Rating Assessment	Gross Rent	Rates borne by the Owner	Allowance for Repairs	Net Income
Sub Total					A031

3B. NET ANNUAL VALUE

Situation of Property	Rating Assessment	Net Annual Value
Sub Total		A032
Less- Net Annual Value of One place of Residence		A033
Balance Net Annual Value (A032-A033)		A034
Total Rents and Net Annual Value (A031+A034)(Enter this amount in cage A030 of Return)		A035

SCHEDULE - 4: DIVIDENDS (From which tax at 10% has not been deducted at source)

	Name of Company	Gross Dividend
1		
2		
3		
Total(Enter this amount in cage A040of the Return)		A041

SCHEDULE – 5: INTEREST

<i>Bank or Financial Institution</i>	<i>Account Number</i>	<i>Interest Income (Rs.)</i>
<i>Total(Enter this amount in cage A050 of the Return)</i>		<i>A051</i>

SCHEDULE – 6: ANNUITIES AND ROYALTIES Etc.

<i>Description of Income</i>	<i>Particulars of Payer</i>	<i>Income (Rs.)</i>
<i>Total (Enter this amount in cage A060 of the Return)</i>		<i>A061</i>

SCHEDULE – 7: INCOME FROM ANY OTHER SOURCE

<i>Description of Income</i>	<i>Name & Address of Payer, if any</i>	<i>Income</i>
<i>Total (Enter this amount in cage A070 of the Return)</i>		<i>A071</i>

SCHEDULE – 8: DEDUCTIBLE LOSSES FROM TRADE, BUSINESS, PROFESSION OR VOCATION
(See note 2)

<i>Name of Business</i>	<i>Address</i>	<i>Nature</i>	<i>Loss incurred During the Year of Assessment</i>
<i>Deductible Losses Brought Forward from the previous year</i>			<i>A101</i>
<i>Total</i>			<i>A102</i>
<i>35% of Total Statutory Income (35% cage A090 of the Return)</i>			<i>A103</i>
<i>Lower amount of A102 or A103(Enter this amount in cage A100 of the Return)</i>			<i>A104</i>
<i>Balance Deductible Losses Carried forward to the next year (A102-A104)</i>			<i>A105</i>

SCHEDULE – 9: INTEREST, ANNUITIES, ROYALTIES AND GROUND RENT PAID

A. INTEREST

<i>Name and Address of Recipient</i>	<i>Amount of Loan</i>	<i>Period for which payment is made</i>	<i>Date of Payment</i>	<i>Amount Payable</i>	<i>Amount Paid</i>
<i>Sub Total</i>				<i>A111</i>	

B. ANNUITIES, ROYALTIES AND GROUND RENT

<i>Name and Address of Recipient</i>	<i>Period for which payment is made</i>	<i>Date of Payment</i>	<i>Amount Payable</i>	<i>Amount Paid</i>
<i>Sub Total</i>			<i>A112</i>	
<i>Total (A111+A112) (Enter this amount in cage A120 of the Return)</i>			<i>A113</i>	

SCHEDULE – 10: QUALIFYING PAYMENTS (Please see Note 3)

Description	Date	Amount deductible During the Year (Rs)	Amount Carried foreword(Rs)
Total (Enter total amount in cage A150 of the Return)			

SCHEDULE – 11: TAX CREDITS

Description	Amount (Rs.)	
Relief for Double Tax (If any)	A542	
Share of Partnership Tax paid at 10%	A543	
CREDIT FOR ECONOMIC SERVICE CHARGE		
Balance brought forward from previous years	04/05	
	05/06	
	06/07	
	07/08	
Total ESC brought forward	A546	
Payments: 1 st Quarter	A547	
2 nd Quarter	A548	
3 rd Quarter	A549	
4 th Quarter	A550	
Total (A546 to A550)	A555	
Your Share of ESC paid by any of your Partnership	A556	
Total (A555+A556)	A558	
If the amount in cage 558 is greater than the income tax payable		
Balance ESC C/f (i.e. Amount in cage A558 – Income tax payable)	A559	
ESC Deductible (Amount in cage 558 or Income Tax Payable, Whichever is the lesser)	A560	
PAYE Deductions, (Attach PAYE T-10 Certificate)	A562	
Withholding Tax on Specified Fees	A564	
Withholding Tax on Rental Income from Places used for non-residential purposes.	A566	
Income Tax paid in Installments (Attach copies of all Paying-in-slips)		
	Date of Payment	Amount Paid
1 st Installment	D1	A570
2 nd Installment	D2	A571
3 rd Installment	D3	A572
4 th Installment	D4	A573
Final Payment		A574
*Total Discount (If applicable)		A575
Total (A570 to A575)		A576
Any Other, other than final WHT (Please specify)		A578
Grand Total (A542+A543+A560+A562+A564+A566+A576+A578)		A580
Enter this amount in cage A240 of the Return		

* **Total Discount** - You are entitled to a 10% discount on your quarterly self-assessment tax payments (based on current year tax liability), if you have made such quarterly payments one month before the due dates. (The discount is restricted to 10% of the current year tax excluding Withholding Taxes.)

Note 1.- Exemptions

- (i). The interest or discount arising or accruing to any non-resident citizen of Sri Lanka, from the purchase of any Motherland Development Bond denominated in foreign currency and issued by or on behalf of the Government of Sri Lanka
- (ii). The emoluments arising in Sri Lanka and any income not arising in Sri Lanka of any individual who is an expert and who is not a citizen of Sri Lanka and is employed in Sri Lanka.

Note 2. – Losses

A loss (not being a capital loss) incurred from any trade, business, profession or vocation will be allowed as a deduction if instead a loss it was a profit, it would have been assessable. However, the deduction of such losses is limited to a maximum of thirty five percent (35%) of the total statutory income for the year of assessment. And any loss that can not be so deducted can be carried forward to the next year of assessment and so on, and deducted on the same basis. In an instance where there are losses brought forward from previous year of assessment, the above limit will be applicable to the aggregate of the loss incurred in this year and the loss brought forward.

Note 2: Qualifying Payments (Schedule – 10)

Deduction in respect of qualifying payments can be made on the following basis

- (i). Donation to the Government, local authority or “Api Wenuwen Api” fund may be carried forward indefinitely until the full amount of the qualifying payment is deducted.
- (ii). Expenditure on any project included in a development plan of the Government, subject to a limit of Rs. 25,000
- (iii). Deduction in respect of other qualifying payments are subject to a limit of 1/3 of assessable income or Rs. 75,000 whichever is lower.

Note 3. Computation of Gross Income Tax

Non Resident employees are taxed at following tax rates effect from April 1, 2008.

Please apply the following Tax Rates to compute the gross income tax on your taxable income

<i>Taxable Income(Rs.)</i>	<i>Rate</i>	<i>Tax(Rs.)</i>	<i>Cumulative Tax(Rs.)</i>
<i>First 300,000</i>	<i>5%</i>	<i>15,000</i>	<i>15,000</i>
<i>Next 200,000</i>	<i>10%</i>	<i>20,000</i>	<i>35,000</i>
<i>Next 200,000</i>	<i>15%</i>	<i>30,000</i>	<i>65,000</i>
<i>Next 200,000</i>	<i>20%</i>	<i>40,000</i>	<i>105,000</i>
<i>Next 200,000</i>	<i>25%</i>	<i>50,000</i>	<i>155,000</i>
<i>Next 500,000</i>	<i>30%</i>	<i>150,000</i>	<i>305,000</i>
<i>On the balance</i>	<i>35%</i>		

Date

Signature



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Inland Revenue Department

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