





Üj İxt@Q 4 - Y'N'©0 ð@q N'E İ©'ú© ð@q N'E Ng 1ajú© ð'ajúQÑ

YÜÜrJc - 4 rãJ, °«i ` E, Éf «ðÉBJ i ° ` ÉÉFgráf Fððt¶UðØ, rÜ, «i

SCHEDULE - 4 - INCOME TAXABLE AT RATES OTHER THAN NORMAL RATES

Y İAgQ/¶OnØ Code	ð'ajúQ/rÜ, «i Income	i gP gQ/ E, Rate	1ap/r à Tax
öÄgú/İ, «ÉÉ, /Total			A

Y|İAg/¶OnØtH/Codes

¶İap, Nãk 1A; öİAAQAz ðAİüöð h©İajEe NhPz kãj kT İ r.Ök.r.A dg«hthTJ Ey° «ÉÉat¶Y ««g' İ t«Øttgr«htgt^ ¥Ü0ã Profits arising from Off Shore Transactions to Foreign Currency Banking Unit	01	YãYã- kA1e ðj©Q© kT Yİ ð'ajúQÑ EJ tJ İ «©©B©©, F dg«hthü, rÜ, «i a, Qualified Export Profits and Income	03
İj kYİ ðc0 Th rÜæj, sã, htü, Interest and Royalties	02	İü©gkT İ' ð'ajúQ- BJ i ° dg«hthü, rÜ, «i a, Any other Profits and Income	04

YÖr©/¶Qðð/ Note:

- İNİ% A İA'ð¶¶ Yİr©z Nãk ð'ajúQ- 1a) ú'g'İ¶ 401 İA'ð¶¶ Yİr©z Að©©.
- İ A dg¶¶Qð1 00İ É«J tJ ° rÜ, «i rãÉ FÉÜæj İ 401 dg'ðCÉö.
- Enter amount in Cage A in Cage 401 of the Return

Üj İxt@Q - 5 - ðk'T

YÜÜrJc 5 - 00ÜhtH'

SCHEDULE - 5 - LOSSES (other than losses referred to in schedule 5 and 5A)

İNN Üj İxt@Q İ ðuNØ İj ö Üj İayz İ gA'İ¶ ðk'T Y-1©Hu üe YÖr© 1k©  
d0EYÜÜrJc J° \ÉðrÉ©¶ a İ İ «rwt«Üæj 00ÜhtH'İ É«Ü««j ¶Qð1 J İ ««ttö.

Before completing this Schedule, please refer to Note related to Losses, in the Guide.

İ YhØ ú[ÄİQz Yð «ajQØ İh© ð' ðk'T (ðİgP-& tÜÖÉ rÜÜ, İ É«Ütt, a İ İ t«c ØrÉ««ÜÜ 00Ü,  
Losses brought forward from the previous year

A

İNN ú[ÄİQz ðk'TO drr«c Øtt«j 00Ü,  
Loss incurred in this year

B

ðk'T öÄgú/ 00ÜÉF İ İ, «ÉÉ, /Total Losses (C=A+B)

C

öÄg, ü0üYr İ g ð'ajúQÑ/İ, «ÉÉ \° F rÜ, «i /Total Statutory Income ð'ajúQ- ú'g'İ¶ 121 İA'ð¶¶ Yİr©z İ N'ÉQ /rÜ, «i FÉÜæj AØ 121 dg ¶Qð1 ÜØHHİ É«J t / Amount in Cage 121 of the Return

D

öÄg, ü0üYr İ g ð'ajúQÑ 35% İ èèèè àèèè öÖèèèèèè 35% 35% of total statutory income

E

ð, Äd' / tw / Dedut

C İ r'ÉQ© İãPz ð, e hÉ© C İ üÜÉ E İ æè 1'0ü àü' Éé:àèÉ Lower of C or E

F

«aj, ú[ÄQ Yİr© İh© Q' İ İA# ðk'T İãQ / öFÉ rÜ, İ c Øtt«t a İ İ t«c Ø İ ggtAæ° 00ÜÉF İ 'pF (G=C-F) Balance loss that can be carried forward to next year

G

YÖr©: İNİ% F İA'ð¶¶ Yİr©z hÉ© ð'ajúQ- 1a) ú'g'İ¶ 2021 ú© İA'ð¶¶ Yİr©z Að©© (5A Üj İxt@Q İ K İA'ð¶¶ Øhææ İ gP-)

¶Qðð F AØæg' t«c «ØØHH İ É«J tJ ° 5A rÜ, «i rã f «ÉÉFÉÜæj 2021rã AØæg' ¶Qð1 Üö, (5A àLLவணையின் K கூட்டின் பெறுமதி இல்லாவிடின்)

Note: Enter amount in cage F in Cage 2021 of the Income Tax Return. (if no figure in the cage K of the schedule 5A)



Ùj Íxt<sup>0</sup>Q - 6 - ð[r<sup>Å</sup> ÍYú" h"Yg<sub>i</sub>  
 Y00rJc - 6 - Ì «ÜH«É«ËyiJ r tH'f F<sup>¤¤</sup> ; ö  
**SCCHEDULE – 6 – ECONOMIC SERVICE CHARGE (ESC)**

Íj ö ú[ÄfQ<sup>0</sup>l a<sup>¤¤</sup>Q0 Íh<sup>0</sup> ð ð[r<sup>Å</sup> ÍYú" h"Yg<sub>i</sub> Í<sup>3</sup>Ä0  
 Èäéää Í ú<sup>¤</sup>üÖäÉ ÈäíæúÍ ööççíí Í «ÜH«É«ËyiJ r tH'f F<sup>¤¤</sup> ; ö PF  
 Balance of Economic Service Charge brought forward from the previous year

Paid for	Balance B/f	
2004/05		
		+
2005/06		
		+
2006/07		
		+
2007/08		=
		A

2008/09 gÄfYöÄ ú[Ä0 Yíí" Íhú: ð[r<sup>Å</sup> ÍYú" h"Yg<sub>i</sub>  
 2008/09 r<sup>à</sup> F<sup>¤</sup>1 UÜ«c'æ<sup>0</sup>t<sup>0</sup>t ÍiÜÉF<sup>0</sup> Í «ÜH«É«ËyiJ r tH'f F<sup>¤¤</sup> ; ö  
 Economic Service Charge paid for the year of assessment 2008/09

1 ú <sup>0</sup> Ä [gú/1 r ā t«g«c Ø/1 <sup>st</sup> Quarter		
		+
2 ú <sup>0</sup> Ä [gú/2 r ā t«g«c Ø/2 <sup>nd</sup> Quarter		
		+
3 ú <sup>0</sup> Ä [gú/3 r ā t«g«c Ø/3 <sup>rd</sup> Quarter		
		+
4 ú <sup>0</sup> Ä [gú/4 r ā t«g«c Ø/4 <sup>th</sup> Quarter		=
		B

öÄgú/Í „«ÉÉ „/Total (A + B)

Íh<sup>¤</sup>Q Q<sup>0</sup>g<sub>i</sub> ð<sup>¤</sup>äiQ<sup>0</sup> 1<sup>¤</sup>äi (ä<sup>¤</sup>gú 1<sup>¤</sup>ä) Yí<sup>0</sup> ölg<sup>0</sup>-, ð<sup>¤</sup>éÄk íY<sup>0</sup>  
 ÍiÜÉÉyrcæ<sup>0</sup> rU<sup>0</sup> «í r<sup>à</sup> (dEUJÜ<sup>0</sup>räiUJtdU<sup>¤</sup>í ; twÉÉi ; )  
 Income Tax payable (after double tax relief, if any)

ð<sup>¤</sup>éÄk íÄ# ð[r<sup>Å</sup> ÍYú" h"Yg<sub>i</sub> (CÍr' D Q<sup>0</sup>Í<sup>0</sup>0<sup>0</sup>l ð<sup>¤</sup>éÄhQ)  
 twttÉÉttÍ «ÜH«É«ËyiJ r tH'f F<sup>¤¤</sup> ; öæ<sup>0</sup> (C í uÜÉ D äü<sup>0</sup> Äé:æ íç×éè)  
 Deductible amount of ESC (whichever is the lower amount in cage C or D)

a<sup>¤</sup>¤Q0 Íh<sup>0</sup> QÍÄ# ð[r<sup>Å</sup> ÍYú" h"Yg<sub>i</sub> Í<sup>3</sup>Ä0 (F = C - D)  
 a<sup>¤</sup> í t«c ØÍiggTæ<sup>0</sup> Í «ÜH«É«ËyiJ r tH'f F<sup>¤¤</sup> ; ö (F = C - D)  
 Balance ESC carried forward (F = C - D)

2005/06	2006/07	2007/08	2008/09	
				F

Y0i<sup>0</sup> 1 : C ÍÄ'öf<sup>0</sup> ölg# ðhQ D ÍÄ'öf<sup>0</sup> ðhQ0 ú<sup>0</sup> ð<sup>¤</sup>éÄ<sup>0</sup>-, ö<sup>¤</sup>0 F = 0  
 ¶O<sup>¤</sup>ö1 : CAÜæ<sup>0</sup>¶H'SHHÍ «<sup>0</sup> F DAÜæ<sup>0</sup>¶H'SHHÍ «<sup>0</sup> FJ<sup>0</sup> ««tt ¶J<sup>0</sup> «<sup>0</sup> Y<sup>¤</sup>ay«<sup>¤</sup>.  
**Note 1 : If the amount in cage C is less than amount in cage D, then F = 0**

Y0i<sup>0</sup> 2 : ÍNí«E ÍÄ'öf<sup>0</sup> Yíí<sup>0</sup> hÉ<sup>0</sup> ð<sup>¤</sup>äiQ<sup>0</sup> 1<sup>¤</sup>ä) ú [g'Í¶ 4112 ú<sup>0</sup> ÍÄ'öf<sup>0</sup> Yíí<sup>0</sup> Äö<sup>0</sup>  
 ¶O<sup>¤</sup>ö2 : dg E AÜæ<sup>0</sup>t«c «<sup>0</sup>ÜØHHÍ É«J tJ<sup>0</sup> rÜ<sup>0</sup> «í r<sup>à</sup> f «ÉÉFÉ0æ<sup>0</sup> 4112 r<sup>à</sup> AÜæ<sup>0</sup>¶O<sup>¤</sup>1 Üö<sup>0</sup>;  
**Note 2 : Enter amount in Cage E in Cage 4112 of the Income Tax Return.**

