Sri Lanka Inland Revenue
-How to file Statement of Estimated Tax Payable (SET)-

How to file SET

Manually filing Original SET

Receive SET form via post ✉

Download SET form in IRD web 💻

Manually file Revised SET

Manually fill SET Statement form 🖊

Attach hard copy supporting documents 🖊

Submit return to CDMU at IRD HQ office or regional office 🚶

Send return via post to CDMU at IRD HQ or regional office ✉

Online

Log in to e-services 💻

Online filing of original/revised SET 💻

Upload supporting documents 💻

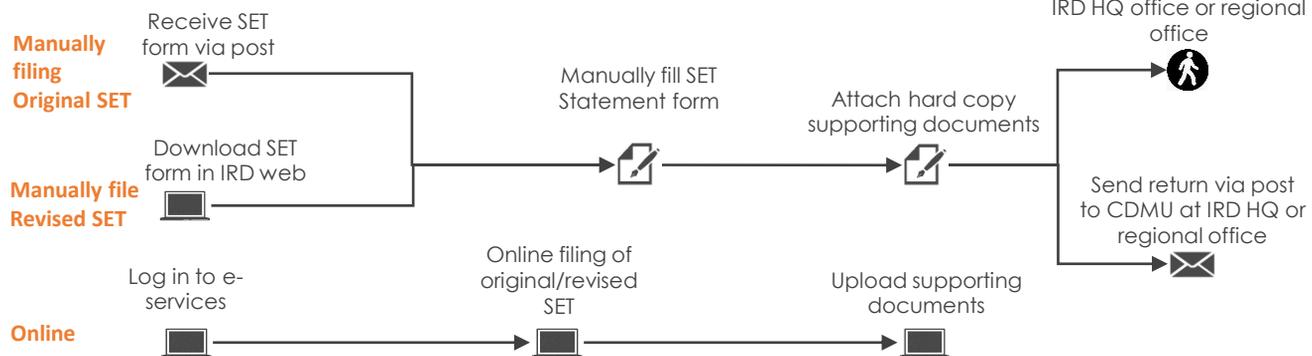## SUMMARY OF CHANGES

Calendar: 1st April 2021 to 31st March 2022 Income Tax Year of Assessment

Statement of Estimated Tax Payable:

- Statement new format

Changes effective from:

- Yearly filing: From 01 Aug 2021 (for Year of Assessment 21/22)

To file the Statement of Estimated Tax Payable (SET), refer to

| A. SET submission | Page 1 |

To check the new help options, refer to

| B. Help options | Page 5 |

A. Statement of Estimated Tax Payable

1 Access www.ird.gov.lk and login to e-services. Refer to the quick guide *"How to login"* for more details

2 Select *Return Management → Statement of Estimated Tax Payable (SET)* from the top menu

Information of instalment payer

TIN	300090923		INDIVI_LOCAL_24JULY_001
Tax type	IIT		INDIVIDUAL INCOME TAX
Form type	SET		STATEMENT OF ESTIMATED TAX PAYABLE
Business activity code			
Select year of assessment	`<Select a value>` ▼		

`<Select a value>`
`2021/2022`

If you wish to submit the statement ... le, please select the year of assessment and click proceed.

Proceed   Cancel

3 Select the Year of Assessment to file and click *Proceed*

Confirmation   ×

Are you sure to begin the tax filing?

Ok   Cancel

4 You will see a pop-up confirmation dialog box to prompt if you are ready to begin tax filling. Click *Ok*

Information of instalment payer

TIN	300090923		INDIVI_LOCAL_24JULY_001
Tax type	IIT		INDIVIDUAL INCOME TAX
Form type	SET		STATEMENT OF ESTIMATED TAX PAYABLE
Year of assessment	2021/2022		From (2021-04-01) To (2022-03-31)
Business activity code			

5 You will be taken to the tab main/detail page. On the top section, your information and submission information will be shown.

Summary of previous submission

Date of submission	Submission mode	Statement type	Statement processing status	Effective from	Process SET number	SET liability	Retrieve next revised SET submission

No Records Found

|◄ ◄ 0 ► ►| No items to display

6 The second section will contain a summary of all SET records you have submitted before. You are required to submit the original SET when you are issued with a statement form. Subsequently, if there is a change in your estimate, you can login and submit a revised SET again.

If there is a previous submission in the table and if you wish to use that information for your next revised submission, you can click on the Retrieve hyperlink of the record. The system will fill the new submission with previous data and you can edit the data appropriately.

Part-I: Calculation of estimated income tax payable

Sources of income

Employment income	10	
Business income	20	
Investment income	30	
Other income	40	
Estimated assessable income (10+20+30+40)	50	
Total estimated qualifying payments	60	
Total estimated reliefs	70	
Estimated Tax Income (50-(60+70))	80	
Estimated tax liability (refer to part II)	90	
Estimated foreign tax credits	100	
Estimated advance personal tax (APIT)	110	
Estimated tax payable (90-100-110)	120	

7 The third section is the detail of the SET form that you will need to filled in to submit. Fill in the different *Source of Income* in cage 10 to 40. Cage 50 will be auto calculated using cage 10 to 40.

Fill in Cage 60 and 70 of the *Total estimated qualifying payments* and *Total estimated reliefs* (if any)

Cage 80 will be auto calculated by the system. Cage 90 is the sum of the calculation of the tax based on your income in Part II below.

Fill in Cage 100 and 110, *Estimated foreign tax credits* and *Estimated advance personal tax (APIT)* (previously known as PAYE).

Cage 120 will be automatically calculated.

Part-II: Computation of estimated tax liability

Category of taxable income	Estimated taxable income	Tax Rate %	Estimated tax liability
\<Select a value\> ▾ **8a**	**8b** 80.1	**8c**	90.1 **8d**
Add row			
Total	80.a 0.00	← **8f** →	90.a 0.00

8 Part II, select the category of taxable income and enter the applicable estimated taxable income. If you use the income category as "other" you are required to mentioned the category of taxable income and tax rate also.
Note that when you use the progressive tax rates, you are required to select income category and enter respective taxable income in each slab

Category of taxable income

\<Select a value\> ▾
\<Select a value\> ▾ **8e**
Add row   Remove last row

8a - For select of each *Category of taxable income*,
8b - Enter the *Estimated taxable income* in Cage 80.1
8c - The *Tax rate%* will be determine by the income category selected.
8d - *Estimated tax liability* will be auto calculated
8e - If you have more than one activity, you can click on *Add row* button. You may also delete the last row added by clicking *Remove last row* button. Note that only the last row will be remove, including any data inside the cage.
8f - The total in 80.a will be automatically calculated. Note: this amount must be the same as Cage 80 in Part I. Cage 90.a will be automatically calculated and populate in Cage 90 of Part I.

Part-III: Declaration

I declare to the best of my knowledge that the statement does not contain any incorrect, false or misleading information.

*Full name of the declarant	
*Designation	<Select a value> ▼
NIC No	
*Telephone number	
*Mobile	
Email	
Date	2021-07-26

[Save Draft] [Go to confirmation] [Cancel]

9 Enter the details for *"Part III: Declaration"*

Please take note that:
1. NIC No must be correct as per appear in your NIC document
2. Telephone number or Mobile must be entered, and the format should be Sri Lanka phone number format.
3. Email must be valid format <name>@<domain>

To temporary save the statement, click the *Save Draft* button.
To continue to submit the statement, click the *Go to confirmation* button.

[Amend] [Print] [Submit] [Upload supporting documents] [Cancel] **10**

You will be taken to the "**Confirmation tab**" where you will see a summary of your submission. Scroll all the way to the bottom of the screen.

10 Click *Upload supporting documents*

Supporting Document

Document Type Supp. Doc. (SET/SCS/CGIR Est.) ▼	**Sub Document Type** SET_Estimated Tax Computation Sheet ▼		Select Files

Document Type	**Sub Document Type**	**Document Name**	
Supp. Doc. (SET/SCS/CGIR Est.)	SET_Estimated Tax Computation Sheet	Computation_300090923_2122.pdf	Remove

Document Type	Sub Document Type	Document Name	

[Save] [Reset] [Cancel] **13**

11 Select the *Sub Document Type* and click *Select Files* (please ensure that the supporting documents selected are accurate)

12 The document will be uploaded as shown

Supporting documents have to be named as <Type of document>-<TIN>-<Year of Assessment>. For example: Computation of Estimated Tax Payable_125356478_2122.pdf

13 Click *Save*

[Amend] [Print] [Submit] [Upload supporting documents] [Cancel] **14**

14 You will be taken back to the "**Confirmation tab**" where you will see a summary of your submission. Scroll all the way to the bottom of the screen

Click *Submit*

Click *Amend* button to return to the main/detail page to amend any details you need.
Click *Print* button to print the Confirmation page, or save it as a PDF.

B. Help options

Walk in to the Taxpayer Services Unit- Monday to Friday 8:30 am to 4:00 pm (except public holidays)

The TPS unit can help you with:
- Registration as a Taxpayer and issuing of Taxpayer Identification Number (TIN)
- Registration for tax types
- Updating of Taxpayer profile
- Issuing of Personal Identification Number (PIN) to use e-Services
- Issuing of Clearance certificate
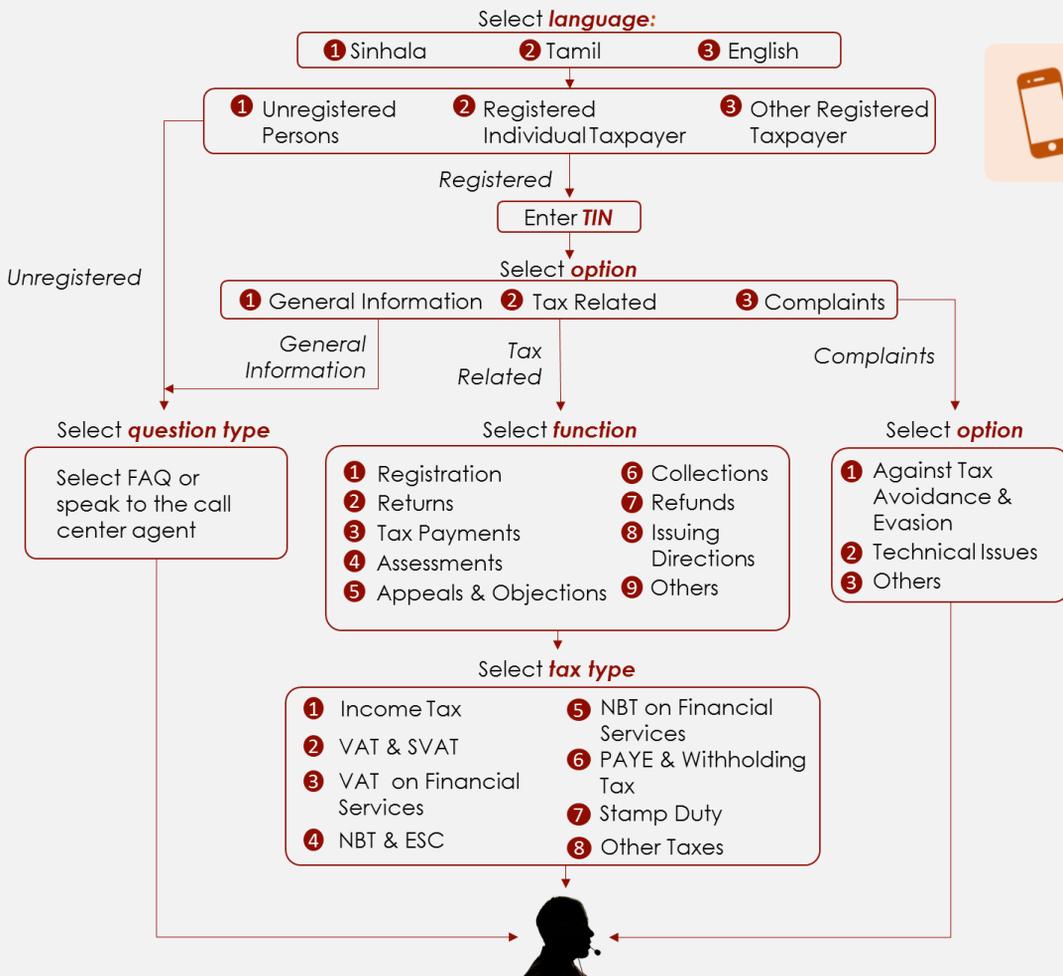- Advice on tax responsibilities and obligations

Taxpayer Services Unit
*INLAND REVENUE DEPARTMENT
SIR CHITTAMPALAM A GARDINER
MAWATHA,
COLOMBO 02*

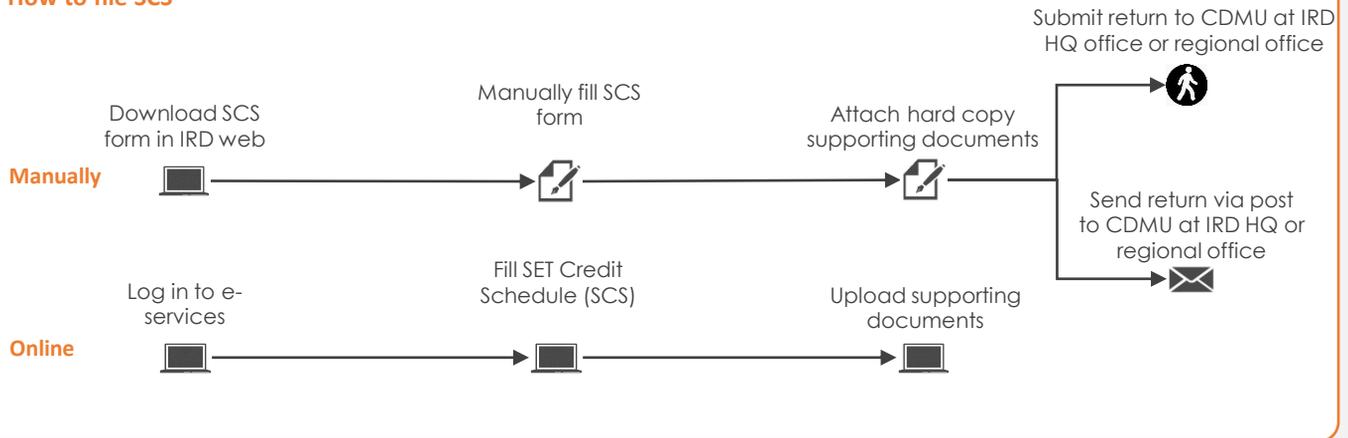**Call Center**- Monday to Friday 9:00 am to 7:00 pm, Saturday 9:00 am to 1:00 pm

Call Center
1944

Select *language:*
- ❶ Sinhala
- ❷ Tamil
- ❸ English

- ❶ Unregistered Persons
- ❷ Registered Individual Taxpayer
- ❸ Other Registered Taxpayer

Registered

Enter *TIN*

Select *option*
- ❶ General Information
- ❷ Tax Related
- ❸ Complaints

Unregistered

General Information

Tax Related

Complaints

Select *question type*

Select FAQ or speak to the call center agent

Select *function*
- ❶ Registration
- ❷ Returns
- ❸ Tax Payments
- ❹ Assessments
- ❺ Appeals & Objections
- ❻ Collections
- ❼ Refunds
- ❽ Issuing Directions
- ❾ Others

Select *option*
- ❶ Against Tax Avoidance & Evasion
- ❷ Technical Issues
- ❸ Others

Select *tax type*
- ❶ Income Tax
- ❷ VAT & SVAT
- ❸ VAT on Financial Services
- ❹ NBT & ESC
- ❺ NBT on Financial Services
- ❻ PAYE & Withholding Tax
- ❼ Stamp Duty
- ❽ Other Taxes

How to file SCS

Manually

Download SCS form in IRD web

Manually fill SCS form

Attach hard copy supporting documents

Submit return to CDMU at IRD HQ office or regional office

Send return via post to CDMU at IRD HQ or regional office

Online

Log in to e-services

Fill SET Credit Schedule (SCS)

Upload supporting documents

SUMMARY OF CHANGES

Calendar: 1st April 2021 to 31st March 2022 Income Tax Year of Assessment

Statement of Estimated Tax Payable:

- Statement new format

Changes effective from:

- Yearly filing: From 01 Aug 2021 (for Year of Assessment 21/22)

To file the SET credit Schedule (SCS), refer to

| A. SCS submission | Page 1 |

To check the new help options, refer to

| B. Help options | Page 5 |

A. Statement of Estimated Tax Payable

1 Access www.ird.gov.lk and login to e-services. Refer to the quick guide *"How to login"* for more details

2

SRI LANKA INLAND REVENUE

TIN100936399 | LOGOUT

Return / Schedule Management | Financial | Payment | Taxpayer Registration | Clearance | Correspondence

- ◆ Upload Schedules / Documents
- ◆ Partnership Tax (PIT)
- ◆ Economic Service Charge (ESC)
- ◆ Statement of Estimated Tax Payable (SET)
- ◆ SET Credit Schedule (SCS)
- ◆ Stamp Duty (SD)

Department of Inland Revenue, Sri Lanka,
Chittampalam A. Gardiner Mawatha, Colombo 02.
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2 Select *Return Management → SET Credit Schedule (SCS)* from the top menu

Information of instalment payer

TIN 300090923	INDIVI_LOCAL_24JULY_001
Tax type IIT	INDIVIDUAL INCOME TAX
Form type SCS	SET Credit Schedule
Business activity code	

* **Select year of assessment**   `<Select a value>` ▼

3

If you wish to submit the SET Cred the year of assessment and click proceed

`<Select a value>`
`2021/2022`

`Proceed`   `Cancel`

3 Select the Year of Assessment to file and click *Proceed*

Confirmation ✕

Are you sure to begin the tax filing?

4   `Ok`   `Cancel`

4 You will see a pop-up confirmation dialog box to prompt if you are ready to begin tax filling. Click *Ok*

Information of instalment payer

TIN 300090923	INDIVI_LOCAL_24JULY_001
Tax type IIT	INDIVIDUAL INCOME TAX
Form type SCS	SET Credit Schedule
5 **Year of assessment** 2122	From (2021-04-01) To (2022-03-31)
Business activity code	

5 You will be taken to the tab main/detail page. On the top section, your information and submission information will be shown.

Summary of previous SCS submission

Date of submission	Submission mode	Effective from	Total credits	Processin

6

|◀ ◀ 0 ▶ ▶| No items to display

6 The second section will contain a summary of all SCS records you have submitted before

If there is a previous submission in the table and if you wish to use that information for your next submission, you can click on the Retrieve hyperlink of the record. The system will fill the new submission with previous data and you can edit the data appropriately.

7 The third section is the detail of the SCS form that you will need to filled in to submit.

Select *Instalment number* to indicate the instalment which your SCS is submitted for.

Fill in Cage 10, 20, 30 and 40 for the respective credit(if any)

8 Enter the details for *"Part III: Declaration"*

Please take note that:
1. NIC No must be correct as per appear in your NIC document
2. Telephone number or Mobile must be entered, and the format should be Sri Lanka phone number format.
3. Email must be valid format <name>@<domain>

To temporary save the statement, click the *Save Draft* button.
To continue to submit the statement, click the *Go to confirmation* button.

You will be taken to the "**Confirmation tab**" where you will see a summary of your submission. Scroll all the way to the bottom of the screen.

9 Click *Upload supporting documents*

10 Select the *Sub Document Type* and click *Select Files* (please ensure that the supporting documents selected are accurate)

11 The document will be uploaded as shown

Supporting documents have to be named as <Type of document>-<TIN>-<Year of Assessment>. For example: Credit Declaration_125356478_2122.pdf

12 Click *Save*

13 You will be taken back to the "**Confirmation tab**" where you will see a summary of your submission. Scroll all the way to the bottom of the screen

Click *Submit*

Click *Amend* button to return to the main/detail page to amend any details you need.
Click *Print* button to print the Confirmation page, or save it as a PDF

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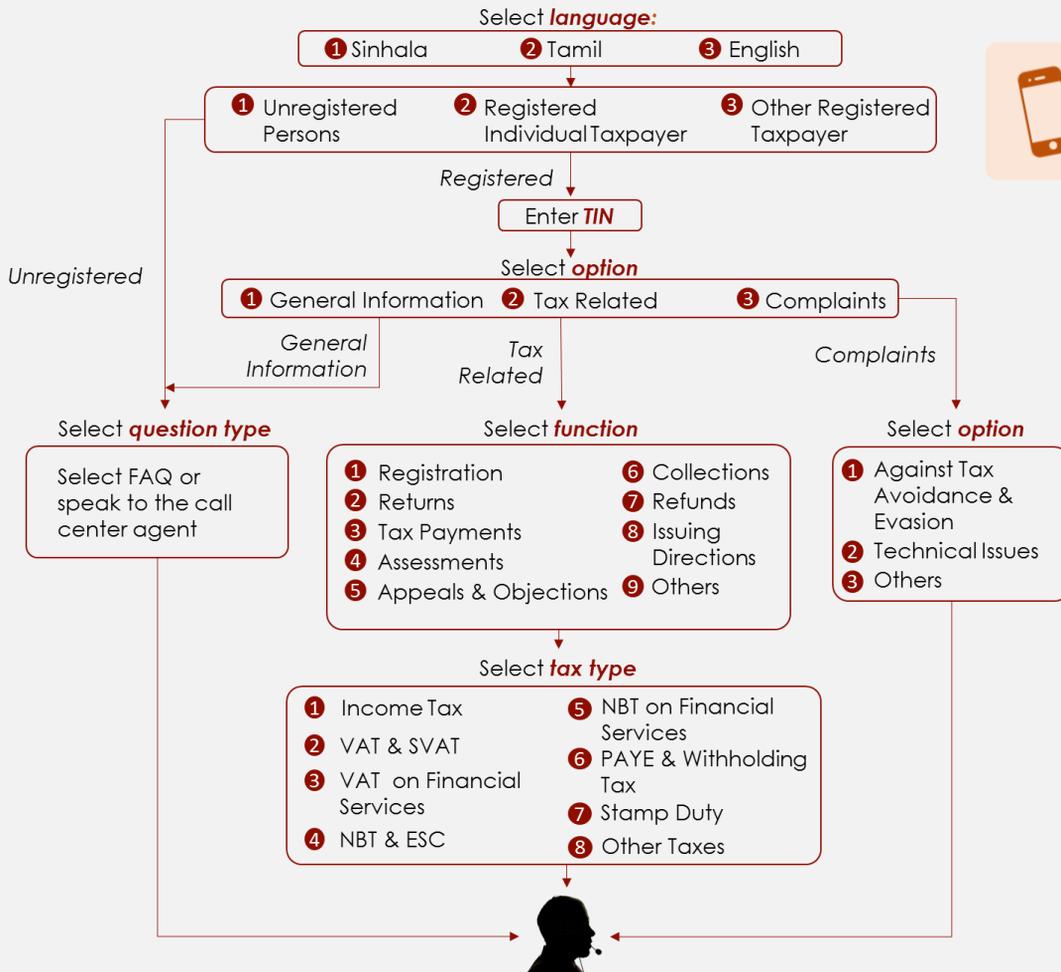
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- Updating of Taxpayer profile
- Issuing of Personal Identification Number (PIN) to use e-Services
- Issuing of Clearance certificate
- Advice on tax responsibilities and obligations

Taxpayer Services Unit
*INLAND REVENUE DEPARTMENT
SIR CHITTAMPALAM A GARDINER
MAWATHA,
COLOMBO 02*

Call Center- Monday to Friday 9:00 am to 7:00 pm, Saturday 9:00 am to 1:00 pm

Select *language:*
- ❶ Sinhala   ❷ Tamil   ❸ English

- ❶ Unregistered Persons   ❷ Registered Individual Taxpayer   ❸ Other Registered Taxpayer

Call Center
1944

Registered

Enter *TIN*

Select *option*
- ❶ General Information   ❷ Tax Related   ❸ Complaints

Unregistered

General Information

Tax Related

Complaints

Select *question type*

Select FAQ or speak to the call center agent

Select *function*
- ❶ Registration
- ❷ Returns
- ❸ Tax Payments
- ❹ Assessments
- ❺ Appeals & Objections
- ❻ Collections
- ❼ Refunds
- ❽ Issuing Directions
- ❾ Others

Select *option*
- ❶ Against Tax Avoidance & Evasion
- ❷ Technical Issues
- ❸ Others

Select *tax type*
- ❶ Income Tax
- ❷ VAT & SVAT
- ❸ VAT on Financial Services
- ❹ NBT & ESC
- ❺ NBT on Financial Services
- ❻ PAYE & Withholding Tax
- ❼ Stamp Duty
- ❽ Other Taxes