



DLN	
Date	

RETURN OF INCOME – PARTNERSHIP

YEAR OF ASSESSMENT : 2017/2018

Taxpayer Identification Number (TIN)	
	Address

Date of Issue:	Due Date:
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Notice under Section 76(3) and Form specified under Section 213 of the Inland Revenue Act, No. 10 of 2006.
Declare income and other particulars for year ended 31st March, 2018.
You are required to complete this form, with attached statement of accounts, tax computation and schedules where necessary and return it to this office on or before 30th November, 2018.
Please note that penalties are imposed on any partner/Agent, of the partnership for making an incorrect Return or not submitting a Return.

PART 1

01. Name, Nature and Address of the Business

Name of the Business	100	
Nature of the Business	110	Activity Code 120
Address of the Business	130	

02. Profit/Loss of Business

Profit (or Losses) of the Partnership (after making adjustments for tax purposes)	140	
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03. Deductions

(i) Interest

	Name of the Recipient	Amount of the Loan (Rs.)	Purpose of the Loan	Period for which Payment is made	Interest Paid (Rs.)
	151	152	153	154	155
.1					
.2					
.3					
				Sub Total	156

(ii) Annuities, Ground Rent & Royalties

	Name of the Recipient	Period for which Payment is made	Date of Payment	Amount Paid (Rs.)
	157	158	159	160
.1				
.2				
.3				
				Sub Total

Total Deductions (156 + 161)

	162	
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04. Divisible Profit/Loss (140 - 162)

	170	
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05. Other Income (In relation to interest, declare only the interest from which 2.5% withholding tax has not been deducted at source as per section 133 (4)(a) of the Inland Revenue Act)

	Other source of income	Name and Address of Payer (if any)	Income (Rs.)
	171	172	173
.1			
.2			
.3			
			Sub Total

06. Total Divisible Profit and Other Income (170 + 174)

	175	
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Note: if Cage 170 is a Loss, Cage 175 = 174

07. Deductions from Divisible Profit and Other Income (if any) Amount of cage 175 or Rs.1M whichever is lower

	176	
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08. Taxable Divisible Profit (175 - 176) Minimum amount in this cage cannot be less than zero

	177	
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09. Partnership Tax (177 × 8%)

	180	
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வரிகள் - வளமான எதிர்காலத்திற்காக
TAXES - FOR A BETTER FUTURE

10. Deductions of Pre-payments and Tax Credits

	Date of ESC installment paid	ESC Paid (Rs.)	Date of Partnership Tax payment	Partnership Tax Paid (Rs.)	Date of WHT payment	WHT Paid (Rs.)
	181	182	183	184	185	186
.1						
.2						
.3						
.4						
.5						
Total		187	Total	188	Total	189
Total Deductions of Pre-payment and Tax Credit (187+188+189)						190

11. Balance Payable Deduct total amount of tax paid in Cage 190 (187+188+189) from Cage 180 and enter the balance in Cage 200
 If ESC paid by the partnership is more than the 8% partnership tax payable, then there is no chargeability to partnership tax, and if the 8% partnership tax payable is more than the ESC paid, then the chargeability to partnership tax is the excess of partnership tax over the ESC paid.
 Please note that there is no brought forward tax credit to the partnership from previous year of assessment as all tax credits are to be claimed by respective partners against the tax liability of partnership subjected to the conditions specified in the Act.

Total Tax Payable (180- 190)	200
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12. Income Tax Credits Available for Partners

One row for each partner in the 3 tables below.

Basic information of each Partner						
	Name of Partner	N.I.C. No.	TIN of Partner	P&L Sharing Ratio (%)	Capital A/C Balance (Rs.)	Current A/C Balance (Rs.)
	201	202	203	204	205	206
.1						
.2						
.3						
.4						

Distribution of Interest, Remuneration and Profit & Loss for each Partner				
	Salary (Rs.)	Interest on Capital (Rs.)	Any other Remuneration (Rs.)	Share of Profit & Loss (Rs.)
	207	208	209	210
.1				
.2				
.3				
.4				

Income Tax Credit for each Partner			Total
	ESC (Rs.)	Partnership Tax (Rs.)	WHT (Rs.)
	211	212	213
.1			
.2			
.3			
.4			
			214 (207+208+209+210)

PART 2

01	Business Turnover - Liable	301							
02	Business Turnover - Exempt	302							
TOTAL TURNOVER (301 + 302)		303							
GROSS PROFIT		304							
03	Other Income	305							
04	Administration & Establishment Expenses	306							
05	Selling & Distribution Expenses	307							
06	Finance Expenses	308							
07	Other Expenses	309							
NET PROFIT/COMPREHENSIVE INCOME		310							
OTHER COMPREHENSIVE INCOME		311							
Total Credit Sales / Supply		312							
Total Credit Purchases		313							
Additions of Fixed Assets during the Year of Assessment		314							
		Balance as at							
			01.04.2017	.1		31.03.2018		.2	
Stock in Trade	315								
Raw Materials	316								
Working Progress	317								
Trade Receivables	318								
Due from Related Parties	319								
Trade Payables	320								
Payable to Related Parties	321								

I, being Precedent Partner/Agent, of the Partnership as mentioned above declare that the particulars given in this Return are true and correct to the best of my knowledge.

Please note that penalty will accrue for non-payment of taxes on or before the due date.

DECLARATION

Full Name of the Declarant

Official Address

Residential Address

National Identity Card No.

Telephone No.

Mobile
No.

Email

Signature

Date

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D	D	/	M	M	/	Y	Y	Y	Y
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