SCHEDULES TO RETURN OF INCOME – PART B RESIDENT COMPANIES, NON-RESIDENT COMPANIES, ENTITIES AND CORPORATIONS Etc.

YEAR C)FA	SSESSN	MENT	: 2	018	/2019
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Taxpayer Identification Number (TIN)					
Name of the Taxpayer as shown in the Return					

SCHEDULE -	- 08: Computation Sheet						
Business Inco	me						
Section*1	Amounts Derived						
Sec. 6 (2) (a)	Service Fee	1001					
Sec. 6 (2) (b)	Consideration Received in respect of the Trading Stock	1002					
Sec. 6 (2) (c)	Realization gain of Capital assets & Liabilities	1003					
Sec. 6 (2) (d)	Realization of the person's Depreciable assets of the Business	1004					
Sec. 6 (2) (e)	Consideration for accepting a restriction on the capacity to conduct the Business	1005					
Sec. 6 (2) (f)	Amount of Gifts received by person from Business	1006					
Sec. 6 (2) (g)	Amount derived that are effectively connected with Business	1007					
Sec. 6 (2) (h)	Other amounts required to be included	1008					
Total Amount	es Derived (Sum of Cage 1001 to 1008)	1000					
Excluded from	n Business Income out of Cage 1000 (If necessary)						
Sec. 6 (3) (a)	Exempt amount	1501					
Sec. 6 (3) (a)	Final Withholding Payment	1502					
Total of Exclu	ded Amount (Cage1501+1502) (Amount equal to Schedule 8A)	1500					
Net Amount	Derived (Cage1000 - 1500) (Amount equal to Schedule 8A)	2000					
Deduction fro	m Business Income						
Sec. 13	Allowance for Trading Stock (Schedule 8B)	2501					
Sec. 14	Repairs and Improvement (Schedule 8C)	2502					
Sec. 15 (1)	Research and Development Expenses (Schedule 8D)	2503					
Sec. 15 (2)	Agricultural Startup Expenses (Schedule 8E)	2504					
Sec. 16 (1) (a)	Capital Allowances (Schedule 8F)	2505					
Sec.16 (1) (b)	Balancing Allowances (Schedule 8G)	2506					
Sec. 17	Losses on Realization of Business Assets and Liabilities (Schedule 8H)	2507					
Sec. 12 &18	Deductible amount of Financial Cost including Interest Expenses (Schedule 8J)	2508					
Sec. 19	Losses claimed from Business	2509					
Sec. 24	Disclaimer or Written off	2510					
		2511					
		2512					
		2513					
		2514					
Sec. 11	Main Deduction incurred on the Business (Schedule 8I)	2514					I

2600

2700

2999

Assessable Income Other than Investment Incentives (Cage 2000-2500)

Assessable Income from Business (Cage 2600 - 2700) [If amount >= 0, amount

Less: Investment Incentives

equal to cage No. 20 of Return of Income]



Sri Lanka Inland							
Investment Inc	come						
Section*1	Amounts Derived						
Sec. 7 (2) a	Dividends, Interest, Discount, ChargesEtc	3001					
Sec. 7 (2) b	Gains from the realization of Investment assets	3002					
Sec. 7 (2) c	Consideration for accepting a restriction on the capacity to conduct the Investment	3003					
Sec. 7 (2) d	Gift received by the person from Investment	3004					
Sec. 7 (2) e	Winnings from Lotteries, Betting or Gambling	3005					
Sec. 7 (2) f	Other amounts required to be included	3006					
Total Amounts	Derived (Sum of 3001 to 3006)	3000					
Excluded from	Investment Income (If necessary)						
Sec 7 (3) (a)	Exempt Amount	3501					
Sec 7 (3) (a)	Final Withholding Payment	3502					
Total of Exclu	ded Amount (Cage 3501 +3502) (Amount equal to Schedule 8A)	3500					
Net Amount I	Derived (Cage 3000 – 3500) (Amount equal to Schedule 8A)	4000					
Deduction from	n Investment Income						
Sec. 11	Main Deduction incurred for the Investments (Schedule 8I)	4501					
Sec. 12 &18	Deductible amount of Financial Cost including Interest Expenses	4502					
Sec. 19	Losses Claimed from Investment	4503					
Total Deduction	ons	4500					
	ome from Investment (Cage 4000- 4500) [If amount >= 0, amount To. 30 of Return of Income]	4999					

Other Income								
Section*1	Amounts Derived							
Sec. 8 (1)	Gain & Profit from Other sources (amount equal to Schedule 8A)	5000						
Excluded from	Other Income sources (If necessary)							
Sec. 8 (2) (a)	Exempt Amount	5501						
Sec. 8 (2) (a)	Final Withholding Payment	5502						
Total of Exclude (Schedule 8A)	ded Amount (Cage 5501 + 5502)	5500						
Net Amount D Return of Incom	erived (Cage 5000 – 5500) [Amount equal to cage No. 40 of me]	5999						

Schedule 8A: Summar	y o	f G	ros	s I	nco	me	9		
Gross Income as per									
Income statement									
Less: Income include									
Business (cage 2000)									
Investment (cage 4000)									
Other Income (cage									
5000)									
Total Excluded									
Income (Cage 1500 +									
3500 + 5500)									

Schedule 8B: Allowance for Trading Stock													
Opening balance as													
at													
Add													
Cost of Purchase													
Less													
Closing Balance as at													
Allowance for													
Trading stock /Equal													
to Cage 2501]													

Schedule 8	C: Repair & Improv	ements			
Class of Assets	Amount Incurred	Written down value of the previous year	Amount allowable	Amount Deductible	Amount added to the Deprecation Basis*1
01					
02					
03					
04					
05					
Total Amo	unt Deductible	[ec	qual to cage No 2502]		



Schedule 8D	· Resea	arch and I)evelo	nmen	t Exn	enses										
Nature of B			pe of				of the F	Research	Aı	mount In	curred	A	mou	nt Dec	luctibl	e
			esearc			Institut										
		Tr. Cr.														
Schedule 8E			rtup l	Expen	ises		Т	<u> </u>	T				4 D	1 4*	,	
Type of Ex	penaitu	re						Amount	incu	irrea		Amou	nt De	aucti	oie	
Schedule 8F				asset	s acqu											
Class of	Descri	ption of A	ssets					basis as	a	Acquisi					llowar	
Assets						March 31, 2018 Excess						c. 14*2	clai	m du	ing th	e Y/A
01					_											
02					-											
03																
05																
Capital Allo	wance	on assets a	ecauir	ed pr	ior to	April 0	1. 201	8		l						
Cost	***************************************					ed up to			d du	ring the	Period	Balar	ice			
				rch 3						0						
Total Capita	al Allov	vance Clai	med f	or the	Year	of Asso	essmen	ıt								
0 1 1 1 00	1 D I	· 411														
Schedule 80					t of th	0	Cani	tal	Wr	itton	Cor	sidorat	ion	Polo	noina	
Date of	Desc	ription of		Cost	t of th	e	Capi			itten wn Value		nsiderat	ion		ncing wance	
		ription of				e		vance	Dov	wn Value		nsiderat eeived	ion		wance	
Date of	Desc	ription of		Cost		e	Allov	vance	Dov				ion	Allo	wance	
Date of	Desc	ription of		Cost		e	Allov	vance	Dov	wn Value			ion	Allo	wance	
Date of	Desc	ription of		Cost		e	Allov	vance	Dov	wn Value			ion	Allo	wance	
Date of Purchase	Desc Asse	ription of ts		Cost	et		Allov Clair	vance ned	Dov of t	wn Value			ion	Allo	wance	
Date of Purchase	Desc Asse	ription of ts	ization	Cost Asse	et	ss Assets	Allov Clair	vance ned	Dov of t	wn Value he Asset	Rec			Allo	wance ned	
Date of Purchase	Desc Asse	ription of ts	ization	Cost Asse	et	ss Assets Cost	Allov Clair s and I of the	vance ned	Dov of t	wn Value he Asset	Rec			Allo	wance ned	
Date of Purchase	Desc Asse	ription of ts	ization	Cost Asse	et	ss Assets Cost	Allov Clair	vance ned	Dov of t	wn Value he Asset	Rec			Allo	wance ned	
Date of Purchase	Desc Asse	ription of ts	ization	Cost Asse	et	ss Assets Cost	Allov Clair s and I of the	vance ned	Dov of t	wn Value he Asset	Rec			Allo	wance ned	
Date of Purchase	Desc Asse	ription of ts	ization	Cost Asse	et	ss Assets Cost	Allov Clair s and I of the	vance ned	Dov of t	wn Value he Asset	Rec			Allo	wance ned	
Date of Purchase	Desc Asse	ription of ts	ization	Cost Asse	et	ss Assets Cost	Allov Clair s and I of the	vance ned	Dov of t	wn Value he Asset	Rec			Allo	wance ned	
Date of Purchase Schedule 8F Description	Desc Asse	es on Reali	izatior s/Liab	Cost Asse	usines	SS Assets Cost Asset	Allov Clair s and I of the	vance ned	Dov of t	wn Value he Asset	Rec			Allo	wance ned	
Schedule 8F Description	Desc Asse	es on Realipital Assets	ization s/Liab	Cost Asse	usines	Ss Assets Cost Asset	Allov Clair s and l of the t/Liabi	vance ned Liabilities	Dov of t	wn Value he Asset	ation	eeived		Allo clair Clair	wance ned	
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Schedule 8E Description Schedule 8E Description Schedule 8I Expenses (Deduction) Amount as particular and par	Desc Asse	es on Realioital Assets	ization s/Liab	Cost Asse	usines	Ss Assets Cost Asset	Allov Clair s and I of the t/Liabi	vance ned Liabilities lity Selling	Dov of t	Consider Received	ation	eeived		Allo clair Clair	wance ned	
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Schedule 8I Expenses (Deduction) Amount as I Income Statement Specific Deduction Bu Invest Main Deduction	Desc Asse I: Losse of Cap : Recon per	es on Realioital Assets	ization s/Liab	Cost Asse	usines	Ss Assets Cost Asset	Allov Clair s and I of the t/Liabi	vance ned Liabilities lity Selling	Dov of t	Consider Received	ation	eeived		Allo clair Clair	wance ned	
Schedule 8F Description Schedule 8F Description Schedule 8I Expenses (Deduction) Amount as plant on the second of the second o	Desc Asse I: Losse of Cap : Recor	es on Realioital Assets	ization s/Liab	Cost Asse	usines	Ss Assets Cost Asset	Allov Clair s and I of the t/Liabi	vance ned Liabilities lity Selling	Dov of t	Consider Received	ation	eeived		Allo clair Clair	wance ned	

⁽Expenses)

*2 Amount of excess on repair & improvements which was disallowed under the section 14 of IR Act 24 of 2017



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Finance Cost																									
	B/F balance									4															
	During the period																								
	Total Finance cost	Ш		\perp		4																			
Allowable Finance Co	ost					4				_															
Balance C/F																									
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