

Investment Income										
Section *1	Amounts Derived									
Sec. 7 (2) a	Dividends, Interest, Discount, Charges.....Etc	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 Excluded Amount (Cage 3501 +3502) (Amount equal to Schedule 8A)		3500								
Net Amount Derived (Cage 3000 – 3500) (Amount equal to Schedule 8A)		4000								
Deduction from 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 Deductions		4500								
Assessable Income from Investment (Cage 4000- 4500) [If amount >= 0, amount equal to cage No. 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 Excluded Amount (Cage 5501 + 5502) (Schedule 8A)		5500								
Net Amount Derived (Cage 5000 – 5500) [Amount equal to cage No. 40 of Return of Income]		5999								

Schedule 8A: Summary of Gross Income										
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 8C: Repair & Improvements					
Class of Assets	Amount Incurred	Written down value of the previous year	Amount allowable	Amount Deductible	Amount added to the Depreciation Basis*1
01					
02					
03					
04					
05					
Total Amount Deductible					

*1 C/F to next Year of Assessment

Schedule 8D: Research and Development Expenses				
Nature of Business	Type of Research	Name of the Research Institution	Amount Incurred	Amount Deductible

Schedule 8E: Agriculture Startup Expenses		
Type of Expenditure	Amount Incurred	Amount Deductible

Schedule 8F: Capital Allowance on assets acquired on or after April 01, 2018				
Class of Assets	Description of Assets	Depreciation basis as @ March 31, 2018	Acquisition Cost / Excess from Sec. 14*2	Capital Allowance claim during the Y/A
01				
02				
03				
04				
05				

Capital Allowance on assets acquired prior to April 01, 2018				
Cost	Amount claimed up to March 31, 2018	Claimed during the Period	Balance	
Total Capital Allowance Claimed for the Year of Assessment				

Schedule 8G: Balancing Allowances						
Date of Purchase	Description of Assets	Cost of the Asset	Capital Allowance Claimed	Written Down Value of the Asset	Consideration Received	Balancing Allowance claimed

Schedule 8H: Losses on Realization of Business Assets and Liabilities			
Description of Capital Assets/Liability	Cost of the Asset/Liability	Consideration Received	Loss Claimed

Schedule 8I : Reconciliation of Total Deductions					
Expenses (Deduction)	Direct Operating Expenses	Administrative & Establishment	Selling & Distribution	Finance	Other
Amount as per Income Statement					
Specific Deduction					
Business					
Investment					
Main Deduction					
Business					
Investment					
Disallowed (Expenses)					

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

