



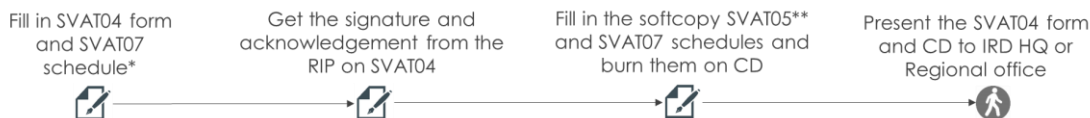
Sri Lanka Inland Revenue

-How to file SVAT-



How to file the SVAT form and schedules

Manually



Online



* Manual filling of the SVAT07 schedule is allowed if the number of entries is less than or equal to 20. Otherwise, the SVAT07 schedule file will have to be uploaded

** The SVAT05, SVAT05a and SVAT05b schedule details have to be saved as a file in .csv format and burned into a CD to be submitted at IRD

*** Online filling of the SVAT07 entries is allowed if the entries is less than or equal to 20. Otherwise, the SVAT07 schedule file will have to be uploaded

SUMMARY OF CHANGES

Calendar: Monthly (No change)

SVAT 04 form:

- Cage split into Normal supplies and NFE supplies
- No. of invoices cage kept only for SVAT05
- Declaration by supplier and purchaser updated

Schedules:

- SVAT06, 06a, 06b schedules consolidated into one SVAT06
- SVAT07a, 07b, 07c, 07d schedules consolidated into one SVAT07

Submission of forms and schedules:

- **SVAT04 can only be submitted via e-Service online**
- **Mandatory submission of schedules.** Forms without schedules will be considered incomplete and will not be processed, and may result in penalties
- **The SVAT05, SVAT05a, and SVAT05b schedules must be uploaded using a schedule file**
- **The SVAT06 and SVAT07 schedules follow the below submission rules:**
 - Can be submitted manually or electronically if number of entries is less than or equal to 20
 - Must be submitted electronically if number of entries is greater than 20

Changes effective from: Monthly: 01 Feb 2016 (for Jan 2016)

To file the SVAT form and schedule online, refer to

A. Form and schedule submission

Page 2

To request for credit vouchers, refer to

B. Request for credit vouchers online

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To understand the structure of the SVAT schedules and how to generate them, refer to

C. Schedule files

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To learn how to download and use the schedule verification tool to verify your SVAT schedule, refer to

D. Schedule verification tool

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To check the new help options, refer to

E. Help options

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A. Form and schedule submission

IMPORTANT NOTES ON FORM AND SCHEDULE SUBMISSION:

- Whenever you are prompted to enter the **SVAT No.**, take note of the following:
 - If the SVAT taxpayer is newly registered under RAMIS, enter the SVAT number without the "SVAT" prefix, e.g. "XXXXX"
 - If the SVAT taxpayer is registered before RAMIS, enter the SVAT number with the "SVAT" prefix", e.g. "SVATXXXXXX"
 - If in doubt, check your SVAT certificate number for the correct SVAT No. to enter
- Whenever you are prompted to enter the **credit voucher number**, enter it with the prefix "CRV". E.g. "CRVXXXXXX"
- When entering the TIN or SVAT No., ensure that there are no spaces in front of, at the back or between the characters
- Please use Internet Explorer or Chrome to do your e-Filing. Firefox is not supported at the moment

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

The screenshot shows a top navigation bar with the following tabs: Appeal, Assessment, Clearance, Financial, Objection, Payment, Refund, Taxpayer Registration, and Authorisation >. The 'Assessment' tab is active, and a dropdown menu is open showing the following options: Corporate Income Tax (CIT), National Building Tax (NBT), Pay As You Earn (PAYE), Simplified Value Added Tax (SVAT) (highlighted in yellow), Value Added Tax (VAT), and With Holding Tax (WHT). A red circle with the number '2' points to the 'Simplified Value Added Tax (SVAT)' option.

- 2 Select **Assessment** → **Simplified Value Added Tax (SVAT)** from the top menu

- 3 If you are a registered supplier, follow steps 4 to 10 to submit the SVAT04 form
If you are a registered purchaser, follow steps 11 to 15 to approve the SVAT04 form submitted by the registered supplier

Submit SVAT04 form by registered supplier

IMPORTANT NOTES ON SVAT04 SUBMISSION:

- Manual submission is not accepted. **SVAT04 can only be submitted via e-Service online**
- The window for submission will be closed one month from the opening date of submission

The screenshot shows the 'RIS Information' page. At the top, it displays the user's details: RIS TIN 300030106, Name TAJ Financials, SVAT No 10161, Address 01 Colombo Court, and Email address test@test.com. Below this is a 'List of SVAT' table with the following columns: Return period from - to, SVAT period, Due date, and SVAT status. The table contains one row: Return period from - to 01/01/2016 - 31/01/2016, SVAT period 1543, Due date, and SVAT status PENDING SUBMISSION. A red circle with the number '4' points to the 'PENDING SUBMISSION' status. At the bottom right of the table, there is a 'Cancel' button.

- 4 The SVAT pending for submissions is displayed. Click **Pending Submission** for the appropriate period



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RIS Information

RIS TIN: 300030106
SVAT No: 10161
Name: TAJ Financials
Address: 01 Colombo Court
Email address: test@test.com

☐ In the event there was no suspended supplies to any RIP, please check this checkbox.

Goods / Services Declaration under SVAT Scheme (SVAT04) List - Period: 2015-12-01 to 2015-12-31

RIP TIN	RIP SVAT No.	Adjusted values for normal supplies	Adjusted values for NFE supplies	No. of invoices normal supplies SVAT	No. of invoices NFE supplies SVAT05	Status
300030114	10162	100.00		10		SVAT04 DRAFT

1 - 1 of 1 items

Goods / Services Declaration under SVAT Scheme (SVAT04) Add - Period:

* RIP TIN: 300030114 [Click here to check RIP Name](#)

* RIP SVAT No.: 10162

☒ Normal suspended supplies ☐ NFE suspended supplies

Credit voucher number

* Total value of invoices issued under SVATS (SVAT05) A: 100.00

* Total value of SVAT debit notes issued under SVAT(SVAT5a) B: 0.00

* Total value of SVAT credit notes issued under SVAT(SVAT5b) C: 0.00

Adjusted value of supplies made under SVAT(A+B-C) D: 100.00

Suspended VAT for the above period D* <0.11> E: 15.00

* No. of invoices for SVAT05: 1

* Total value of NFE invoices issued under SVATS(SVAT05) A1:

* Total value of NFE debit notes issued under SVAT(SVAT05a) B1:

* Total value of NFE SVAT credit notes issued under SVAT(SVAT5b) C1:

Adjusted value of NFE supplies made under SVAT(A1+B1-C1) D1:

Suspended VAT for the above period D* <0.11> E1:

* No. of NFE invoices for SVAT05:

Save Save and add more Reset Delete

Proceed Cancel

5 In the event that there are no suspended supplies for the current month, tick this **checkbox** and proceed to step 8



NOTE: If you check this box, you are declaring that there are no suspended supplies for the current month. You will not be able to upload the SVAT05, 05a, 05b and 07 schedules later. If you have suspended supplies for the current month, skip this step

6 Enter the **RIP TIN**, **RIP SVAT No.** and **Goods/Services declaration under SVAT scheme** details

For the **Goods/Services declaration under SVAT scheme**, enter only the rupee amount. Do not enter the cents



Please note that the suspended VAT amount will need to be calculated and entered by the taxpayer

7 If you only have one entry to enter, click **Save**
If you have more than one entry to enter, click **Save and add more**. Your record is added as shown in draft

8 Click **Proceed**

RIS Declaration

To the best of my knowledge I/We hereby declare that the above goods/services were supplied under SVAT scheme.

Further, in the event of any failure to comply with the guideline issued by the Commissioner General, I/We am/are aware that I/We, am/are liable to VAT.

☒ I Agree

Submit Cancel

9 Check **I Agree** and click **Submit**



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10

Confirmation

Reference No 300030106
SVAT No 10161
Name TAJ Financials

TRANSACTION DETAIL

Acknowledgement No 5177
Transaction SVAT E-FILING
Form Type SVAT04
Tax Period 2015-12-01 to 2015-12-31
Date / Time 2016-01-19 07:50:08 AM

Your SVAT Form has been successfully submitted.

Main menu

- 10 You will receive a confirmation of your submission. Click on the **Printer icon** to print a copy of this confirmation for your own record

Approve SVAT04 form by registered purchaser

RIP RIS

List of SVAT06

Period	Total No. of Invoices(SVAT05)	Total value of Invoices	Status
01/01/2016 - 31/03/2016	0	0.00	SVAT06 PENDING UPLOAD

1 - 1 of 1 items

List of SVAT

Supplier SVAT	Supplier TIN	Return period from - to	CRV No. normal supplies	Total No. of Invoices (SVAT05)	Total value of Invoices	SVAT status
10161	300030106	01/01/2016 - 31/03/2016		10	100.00	SVAT04 PENDING RIP APPROVAL

1 - 1 of 1 items

Goods / services declaration under SVAT scheme. Current period: 2015-12-01 to 2015-12-31

In the event that no suspended purchases in the current period, please check the checkbox ☐

Submit Cancel

11

12

- 11 In the event that there are no suspended purchases in the current month, tick this **checkbox** and click **Submit**



NOTE: If you check this box, you are declaring that there are no suspended purchases for the current month. You will not be able to upload the SVAT06 schedule later. If you have suspended purchases for this month, skip this step

- 12 To approve suspended purchases for the current month, click **SVAT04 Pending RIP Approval**



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RIP Information

RIP TIN 300030114

SVAT No 10162

Name KEN HOLDINGS

Address 02 Colombo Drive

Email address ken@gmail.com

Goods / Services Declaration under SVAT Scheme (SVAT04) - Period: 2015-12-01 to 2015-12-31

RIS TIN 300030114

RIS SVAT No. 10161

RIS name LIUKAI 9-22

☒ **Normal suspended supplies**

☐ **NFE suspended supplies**

*** Credit voucher number** CRV10125

*** Credit voucher number**

Total value of invoices issued under SVATS (SVAT05) A 100.00

Total value of NFE invoices issued under SVATS(SVAT05) A1

Total value of SVAT debit notes issued under SVAT(SVAT5a) B 0.00

Total value of NFE debit notes issued under SVAT(SVAT05a) B1

Total value of SVAT credit notes issued under SVAT(SVAT5b) C 0.00

Total value of NFE SVAT credit notes issued under SVAT(SVAT5b) C1

*** Adjusted value of purchases made under SVAT(A+B-C)** D 100.00

*** Adjusted value of NFE purchases made under SVAT(A1+B1-C1)** D1

*** Suspended VAT for the above period** E 15.00

*** Suspended VAT for the above period** E1

No. of invoices for SVAT05 1

No. of NFE invoices for SVAT05

For Rejections Only

*** If SVAT04 is rejected, please select the rejection reason** <Select a value>

Additional reason for rejection

Approve **Reject** **Cancel**

13 Verify the details entered by the supplier. If everything is ok, enter the credit voucher number with the prefix of "CRV", e.g. "CRVXXXXXXX". Click **Approve**

14 To reject, provide the adjusted values, enter the **reason for rejection** and click **Reject**. Both RIS and RIP will have to rework on the submission

RIP Declaration

Normal suspended supplies

NFE suspended supplies

I/We hereby declare that the above purchases were made by me/us to be used in a specified purpose/deemed specified purpose.

Further, in the event of any failure to comply with the guideline issued by the Commissioner General, I/We am/are aware that I/We, am/are liable to VAT.

I / We hereby declare that the above purchases were made by me/us from NFE suppliers on behalf of specific foreign buyers and it has been utilised for exports for same buyers.

Further, in the event of any failure to comply with the guideline issued by the Commissioner General, I/We am/are aware that I/We, am/are liable to VAT.

☒ **I Agree**

Approve **Cancel**

15 You will have to declare that the information provided is accurate. Check **I Agree** and click **Approve**

16 For registered suppliers:

- To submit the SVAT05 (including SVAT05a and SVAT05b) schedule, refer to steps 17 to 26
- To submit the SVAT07 schedule, refer to steps 27 to 36

For registered purchasers:

- To submit the SVAT06 schedule, refer to steps 37 to 47

5



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Submit SVAT05 by Registered Supplier

IMPORTANT NOTES ON SVAT05 SUBMISSION:

- The RIS will be able upload SVAT05 after RIP has approved the SVAT04
- The links to upload SVAT05a and SVAT05b will be enabled if RIS has previously provided data about the debit/credit notes inside SVAT 04

17 Login as the registered supplier

RIS

SVAT status for the period: 2015-10-01 to 2015-10-31

SVAT status	PENDING SUBMISSION
SVAT04 status	SVAT04 APPROVED BY RIP
SVAT05 status	SVAT05 PENDING UPLOAD
SVAT07 status	SVAT07 PENDING UPLOAD

[View](#)

[Submit SVAT05](#)

[Submit SVAT07](#)

[Back](#)

18 Click **Submit SVAT05**

RIS Information

RIS TIN	300030106	Name	TAJ Financials
SVAT No	10161	Address	01 Colombo Court
		Email address	taj@gmail.com

Goods / Services Declaration Supplementary Form (SVAT05) - Period: 2015-12-01 to 2015-12-31

Total No of suspended tax invoices	1
Total value of supply	100.00
Total suspended VAT amount	10.00

Upload SVAT05 Data

Document Type	Schedule	Sub Document Type	SVAT 05	Select Files
Document Type	Sub Document Type	Document Name		
Schedule	SVAT 05	10161_201512_SVAT05.csv		Remove

19 Enter the **Goods/Services Declaration Supplementary Form (SVAT05) summary details**

20 Select the **Document Type** to upload and click **Select Files**



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Suspended VAT Debit Notes (SVAT05a) - Period: 2015-10-01 to 2015-10-31

Total No of relevant invoices
Total value of SVAT debit notes
Total suspended VAT amount

Upload SVAT05a Data

Document Type Sub Document Type

Document Type	Sub Document Type	Document Name	
Schedule	SVAT 05A	10094_201510_SVAT05a.csv	<input type="button" value="Remove"/>

21 If applicable, enter the **Suspended VAT Debit Notes (SVAT05a) summary details**

22 Select the **Document Type** to upload and click **Select Files**

Suspended VAT Credit Notes (SVAT05b) - Period: 2015-10-01 to 2015-10-31

Total No of relevant invoices
Total value of SVAT credit notes
Total suspended VAT amount

Upload SVAT05b Data

Document Type Sub Document Type

Document Type	Sub Document Type	Document Name	
Schedule	SVAT 05B	10094_201510_SVAT05b.csv	<input type="button" value="Remove"/>

23 If applicable, enter the **Suspended VAT Credit Notes (SVAT05b) summary details**

24 Select the **Document Type** to upload and click **Select Files**

25 Click **Submit**

RIS

SVAT status for the period: 2015-12-01 to 2015-12-31

SVAT status PENDING SUBMISSION

SVAT04 status SVAT04 APPROVED BY RIP [View](#)

SVAT05 status SVAT05 SUBMITTED

SVAT07 status SVAT07 PENDING UPLOAD [Submit SVAT07](#)

26 You will see a confirmation that the SVAT05 schedule has been submitted



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Submit SVAT07 by Registered Supplier

- 27 Login as the registered supplier

RIS

SVAT status for the period: 01/01/2016 - 31/03/2016

SVAT status	PENDING SUBMISSION	
SVAT04 status	SVAT04 APPROVED BY RIP	View
SVAT05 status	SVAT05 PENDING UPLOAD	Submit SVAT05
SVAT07 status	SVAT07 PENDING UPLOAD	Submit SVAT07

[Back](#)

- 28 Click **Submit SVAT07**

RIS Information

RIS TIN	300030106	Name	Taj Financials
SVAT No	10161	Address	01 Colombo Court
		Email address	taj@gmail.com

Summary of Suspended Supplies (SVAT07)-Period: 2016-04-01 to 2016-04-30

Normal Suspended Supplies(LKR)		NFE Suspended Supplies(LKR)	
* Total No. of invoices	10	* Total No. of NFE invoices	0
* Total value of suspended supplies	100.00	* Total value of NFE suspended supplies	0.00
* Total value of debit notes	0.00	* Total value of NFE debit notes	0.00
* Total value of credit notes	0.00	* Total value of NFE credit notes	0.00
* Total value of net supplies	100.00	* Total value of NFE net supplies	0.00
* Total value of SVAT for net supplies	15.00	* Total value of SVAT for NFE net supplies	0.00

Detail of Suspended Supplies(SVAT07) - Period: 2016-04-01 to 2016-04-30

RIP TIN	RIP SVAT	Credit voucher No.	No. of invoices	Net supplies valu...	SVAT for net supp...	Is NFE
---------	----------	--------------------	-----------------	----------------------	----------------------	--------

No items to display

Upload SVAT07 Data
Update data file if more than 20 records

OR

Update SVAT07 Data Online
Maximum 20 records

[Upload SVAT07 Data](#)

[Update SVAT07 Data Online](#)

[Submit](#) [Cancel](#)

- 29 Enter the **Summary of Suspended Supplies (SVAT07) details**

- 30 If you have 20 or less records to enter for SVAT07, you can enter these details online. Click **+ Update SVAT07 Data Online**. Refer to steps 31 to 34

If you have more than 20 records to enter for SVAT07, you must upload these details using the SVAT07 schedule template. Click **+ Upload SVAT07 Data**. Refer to steps 35 to 36



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Update SVAT07 Data Online

33

Detail of Suspended Supplies(SVAT07) - Period: 2015-10-01 to 2015-10-31

RIP TIN	RIP SVAT	Credit voucher No.	No. of invoices	Net supplies valu...	SVAT for net supp...	Is NFE
077628401	10099	CRV1603	10	100.00	12.00	N

1 - 1 of 1 items

Upload SVAT07 Data
Update data file if more than 20 records

OR

Update SVAT07 Data Online
Maximum 20 records

+ Upload SVAT07 Data

- Update SVAT07 Data Online

31

* RIP TIN 077628401

* RIP SVAT 10099

☒ Normal suspended supplies ☐ NFE suspended supplies

* Credit voucher No. CRV1603

* No. of invoices 10

* Suspended supplies value (LKR) 100.00

* Debit notes value (LKR) 0.00

* Credit notes value (LKR) 0.00

* Net supplies value (LKR) 100.00

* SVAT for net supplies (LKR) 15.00

32

Save Save and add more Reset Delete Cancel

34

Submit Cancel

- 31 Enter the **SVAT07 record details**
- 32 Click **Save**
- 33 The record is added as shown. Repeat steps 31 to 32 to add more records
- 34 Once done, click **Submit**

Upload SVAT07 Data

+ Upload SVAT07 Data

Document Type Schedule Sub Document Type SVAT 07 Select Files

Document Type	Sub Document Type	Document Name	
Schedule	SVAT 07	10008_201512_SVAT07.csv	Remove

+ Update SVAT07 Data Online

35

36

Submit Cancel

- 35 Select the **Document Type** to upload and click **Select Files**
- 36 Click **Submit**



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Submit SVAT06 by Registered Purchaser

IMPORTANT NOTES ON SVAT06 SUBMISSION:

- The RIP is required to file SVAT06 (both approved and non-approved) on or before the end of the following month

37 Login as the registered purchaser

Period	Total No. of invoices(SVAT05)	Total value of invoices	Status
01/01/2016 - 31/03/2016	0	0.00	SVAT06 PENDING UPLOAD

38 Click **SVAT06 Pending Upload**

SVAT status: PENDING SUBMISSION

SVAT06 status: SVAT06 PENDING UPLOAD

[Submit SVAT06](#)

[Back](#)

39 Click **Submit SVAT06**

RIP Information

RIP TIN: 300030114 Name: KEN HOLDINGS

SVAT No: 10162 Address: 02 Colombo Drive

Email address: ken@gmail.com

Summary of Suspended Purchases(SVAT06) - Period: 2016-04-01 to 2016-04-30

Normal Suspended Purchases (LKR)		NFE Suspended Purchases(LKR)	
* Total No. of invoices	10	* Total No. of NFE invoices	0
* Total value of suspended purchases	100.00	* Total value of NFE suspended purchases	0.00
* Total value of debit notes	0.00	* Total value of NFE debit notes	0.00
* Total value of credit notes	0.00	* Total value of NFE credit notes	0.00
* Total value of net purchases	100.00	* Total value of NFE net purchases	0.00
* Total value of SVAT for net purchases	15.00	* Total value of SVAT for NFE net purchases	0.00

Detail of Suspended Purchases(SVAT06) - Period: 2016-04-01 to 2016-04-30

RIS TIN	RIS SVAT	Credit voucher No.	No. of invoices	Net purchase valu...	SVAT for net purc...	Is NFE
---------	----------	--------------------	-----------------	----------------------	----------------------	--------

No items to display

[Upload SVAT06 Data](#)

[Update SVAT06 Online](#)

[Submit](#) [Cancel](#)

40 Enter the **Summary of Suspended Purchases (SVAT06) details**

41 If you have 20 or less records to enter for SVAT06, you can enter these details online. Click + **Update SVAT06 Online**. Refer to steps 42 to 45

If you have more than 20 records to enter for SVAT06, you must upload these details using the SVAT06 schedule template. Click + **Upload SVAT06 Data**. Refer to steps 46 to 47



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Update SVAT06 Online

44

Detail of Suspended Purchases(SVAT06) - Period: 2015-12-01 to 2015-12-31

RIS TIN	RIS SVAT	Credit voucher No.	No. of invoices	Net purchase valu...	SVAT for net purc...	Is NFE
724121470	10094	CRV1602	10	100.00	12.00	N

1 - 1 of 1 items

Upload SVAT06 Data
Upload data file if more than 20 records

OR

Update SVAT06 Online
Maximum 20 records

Upload SVAT06 Data

Update SVAT06 Online

42

* RIS TIN 724121470

* RIS SVAT 10094

☒ Normal suspended purchases ☐ NFE suspended purchases

* Credit voucher No. CRV1602

* No. of invoices 10

* Suspended purchases value (LKR) 100.00

* Debit notes value (LKR) 0.00

* Credit notes value (LKR) 0.00

* Net purchase value (LKR) 100.00

* SVAT for net purchase (LKR) 15.00

43

Save Save and add more Reset Delete Cancel

45

Submit Cancel

- 42 Enter the **SVAT06 record details**
- 43 Click **Save**
- 44 The record is added as shown. Repeat steps 42 to 43 to add more records
- 45 Once done, click **Submit**

Upload SVAT06 Data

Upload SVAT06 Data

Document Type Schedule Sub Document Type SVAT 06 Select Files

Document Type	Sub Document Type	Document Name
Schedule	SVAT 06	10008_201512_SVAT06.csv Remove

Update SVAT06 Online

46

47

Submit Cancel

- 46 Select the **Document Type** to upload and click **Select Files**
- 47 Click **Submit**



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B. Request for credit vouchers online

IMPORTANT NOTES ON CREDIT VOUCHERS:

- This section is applicable to the Registered Identified Purchaser (RIP) who will need to request for credit vouchers for suspended purchases
- The request to obtain new credit vouchers can only be performed via e-Service as outlined in the steps below
- Existing credit voucher books can be used for suspended purchases made **prior to 31-Dec-2015**
- Any unused credit voucher books need to be handed over to IRD **prior to 31-03-2016** for the exchange of new credit vouchers

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

49

49 Select **Assessment** → **Simplified Value Added Tax (SVAT)** from the top menu

50

50 Click **SVAT06 Pending Upload**

51

51 Click **Request credit vouchers**



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Request SVAT Credit Vouchers

* Period code	1611			
Tax period from	2016-01-01	To	2016-01-31	
Number of credit vouchers carried forward	0	(Normal purchase)	0	(NFE purchase)
* Number of new credit vouchers requested		(Normal purchase)		(NFE purchase)

Submit Cancel

52

Enter the necessary details

For the **number of new credit vouchers requested**, enter a number in multiples of 50 (e.g. 50, 100, 150... etc.). Please ensure that you request for adequate credit vouchers

53

Click **Submit**

54

You will receive an email from the SVAT branch for you to collect the voucher at the IRD premises

- The authorized collector will have to present the original SVAT certificate in order to collect the credit vouchers
- Should there be a change in the authorized collector, you will have to present the necessary supporting documents together with the original SVAT certificate at the Taxpayer Services Unit (TPSU) at IRD HQ in order to effect the change



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C. Schedule files

The screenshot shows the Sri Lanka Inland Revenue website. The top navigation bar includes links for About Us, Type of Taxes, Units & Services, Useful Information, Publications, Downloads, Report Tax Evasion, and e-Services. The Downloads menu is open, showing a list of items: Acts, Gazette, Forms, Schedules, Fonts, and Adobe Acrobat Reader. The Schedules item is highlighted. Below the menu, the main content area shows the 'Schedules' section with a 'Quick Guide' for SVAT and a 'Downloads' section for the 'Schedule File Verifier Tool'. A table titled 'Simplified Value Added Tax Scheme (SVAT)' lists the following forms: Monthly Supplementary Declaration Form (SVAT 05), Suspended Debit Notes Declaration Form (SVAT 05a), Suspended Credit Notes Declaration Form (SVAT 05b), Summary of The Suspended Purchase - (SVAT 06), and Summary of the Suspended Supplies - (SVAT 07). A red box highlights the 'Schedules' section, and a red circle with the number 55 is placed next to it.

- 55 Access **Downloads** → **Schedules** from the top menu. Download the excel templates from the IRD portal to your hard drive
- 56 To understand more about the structure of the **SVAT schedule 05** file, what the individual fields mean and the naming convention required, refer to steps 62-64
- 57 To understand more about the structure of the **SVAT schedule 05A** file, what the individual fields mean and the naming convention required, refer to steps 65-67
- 58 To understand more about the structure of the **SVAT schedule 05B** file, what the individual fields mean and the naming convention required, refer to steps 68-70
- 59 To understand more about the structure of the **SVAT schedule 06** file, what the individual fields mean and the naming convention required, refer to steps 71-73
- 60 To understand more about the structure of the **SVAT schedule 07** file, what the individual fields mean and the naming convention required, refer to steps 74-76
- 61 Once you have generated your schedule files, you may want to verify that they are free of errors and ready to be uploaded. Refer to **D. Schedule verification tool**



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SVAT Schedule 05

This schedule is to be filled by the supplier

62 Sample format:

Serial No.	RIP TIN No.	RIP SVAT No.	Credit Voucher No.	Normal/NFE	Invoice Date	Suspended Tax Invoice No.	Value of Supply
1	123456	123456	CRV0001	Normal	18012016	10001	100000
Suspended VAT Amount							
11000							

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes

63 Field explanation:

Field	Explanation
Serial No.	Running unique serial number
RIP TIN No.	Purchaser TIN Number
RIP SVAT No.	Purchaser SVAT Number
Credit Voucher No.	Credit Voucher Number
Normal / NFE	If this record details Normal Supplies then indicate as Normal If this record details NFE (Non Foreign Exchange) Supplies then indicate as NFE (For the definition of NFE, please refer to the SVAT Gazette notification)
Invoice Date	Invoice date in DDMMYYYY format
Suspended Tax Invoice No.	Suspended Tax Invoice number
Value of Supply	Value of Supply in Rupees
Suspended VAT Amount	Suspended VAT Amount

64 File naming convention:

You will have to name the SVAT schedule 05 file according to the following format:

RISSVATNO_YYYYMM_SVAT05.CSV

Supplier's SVAT number Month of submission

For example, 123456_201601_SVAT05.csv

Ensure that the file is saved in .csv format



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SVAT Schedule 05A

This schedule is to be filled by the supplier

65 Sample format:

Serial No.	RIP TIN No.	RIP SVAT No.	Invoice Date	Invoice No.	Normal/NFE	Relevant Credit Voucher No.	Date of Debit Note
1	123456	123456	18012016	123456	NFE	1002	19012016

Debit Note No.	Credit Voucher No.	Value of SVAT Debit Note	Suspended VAT Amount
123456	CRV1001	100000	11000

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes

66 Field explanation:

Field	Explanation
Serial No.	Running unique serial number
RIP TIN No.	Purchaser TIN Number
RIP SVAT No.	Purchaser SVAT Number
Invoice Date	Invoice date in DDMMYYYY format
Invoice No.	Invoice Number
Normal / NFE	If this record details Normal Supplies then indicate as Normal If this record details NFE (Non Foreign Exchange) Supplies then indicate as NFE (For the definition of NFE, please refer to the SVAT Gazette notification)
Relevant Credit Voucher No.	Relevant Credit Voucher Number
Date of Debit Note	Date of Debit Note in DDMMYYYY format
Debit Note No.	Debit Note Number
Credit Voucher No.	Credit Voucher Number issued for the current month
Value of SVAT Debit Note	Value of SVAT Debit Note
Suspended VAT Amount	Suspended VAT Amount

67 File naming convention:

You will have to name the SVAT schedule 05A file according to the following format:

RISSVATNO_YYYYMM_SVAT05a.CSV

Supplier's SVAT number Month of submission

For example, 123456_201601_SVAT05a.csv

Ensure that the file is saved in .csv format



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SVAT Schedule 05B

This schedule is to be filled by the supplier

68 Sample format:

Serial No.	RIP TIN No.	RIP SVAT No.	Invoice Date	Invoice No.	Normal/NFE	Relevant Credit Voucher No.	Date of Credit Note
1	123456	123456	18012016	22	Normal	CRV50001	19012016

Credit Note No.	Credit Voucher No.	Value of SVAT Credit Note	Suspended VAT Amount
123456	CRV50001	2000	220

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes

69 Field explanation:

Field	Explanation
Serial No.	Running unique serial number
RIP TIN No.	Purchaser TIN Number
RIP SVAT No.	Purchaser SVAT Number
Invoice Date	Invoice date in DDMMYYYY format
Invoice No.	Invoice Number
Normal / NFE	If this record details Normal Supplies then indicate as Normal If this record details NFE (Non Foreign Exchange) Supplies then indicate as NFE (For the definition of NFE, please refer to the SVAT Gazette notification)
Relevant Credit Voucher No.	Relevant Credit Voucher Number
Date of Credit Note	Date of Credit Note in DDMMYYYY format
Credit Note No.	Credit Note Number
Credit Voucher No.	Credit Voucher Number issued for the current month
Value of SVAT Credit Note	Value of SVAT Credit Note
Suspended VAT Amount	Suspended VAT Amount

70 File naming convention:

You will have to name the SVAT schedule 05B file according to the following format:

RISSVATNO_YYYYMM_SVAT05b.CSV

Supplier's SVAT number Month of submission

For example, 123456_201601_SVAT05b.csv

Ensure that the file is saved in .csv format



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SVAT Schedule 06

This schedule is to be filled by the purchaser

71 Sample format:

Serial No.	RIS TIN No.	RIS SVAT No.	Credit Voucher No.	No. of Invoices	Normal	NFE	Total Purchases	Credit Note Value
1	100000	123456	CRV0001	100001	Normal		10000	10000
Debit Note Value		Net Purchases	SVAT for Net Purchases					
10000		10000	1100					

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes

72 Field explanation:

Field	Explanation
Serial No.	Running unique serial number
RIS TIN No.	Supplier TIN Number
RIS SVAT No.	Supplier SVAT Number
Credit Voucher No.	Credit Voucher Number
No. of Invoices	Number of Invoices
Normal / NFE	If this record details Normal Supplies then indicate as Normal If this record details NFE (Non Foreign Exchange) Supplies then indicate as NFE (For the definition of NFE, please refer to the SVAT Gazette notification)
Total Purchases	Total Purchase Amount
Credit Note Value	Credit Notes Value Amount
Debit Note Value	Debit Notes Value Amount
Net Purchases	Net Purchases Amount
SVAT for Net Purchases	SVAT for Net Purchases

73 File naming convention:

You will have to name the SVAT schedule 06 file according to the following format:

RIPSVATNO_YYYYMM_SVAT06.CSV

Purchaser's SVAT number Month of submission

For example, 123456_201601_SVAT06.csv

Ensure that the file is saved in .csv format



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SVAT Schedule 07

This schedule is to be filled by the supplier

74 Sample format:

Serial No.	RIP TIN No.	RIP SVAT No.	Credit Voucher No.	No. of Invoices	Normal / NFE	Value as per Invoices	Value of Credit Notes
1	100565	123456	CRV0001	10	Normal	10000	10000
Value of Debit Notes		Net Value	SVAT for Net Supplies				
10000		10000	11000				

Please note that the above format appears as a single line inside the schedule file. It has been broken into 2 lines for illustration purposes

75 Field explanation:

Field	Explanation
Serial No.	Running unique serial number
RIP TIN No.	Purchaser TIN Number
RIP SVAT No.	Purchaser SVAT Number
Credit Voucher No.	Credit Voucher Number
No. of Invoices	Number of Invoices
Normal / NFE	If this record details Normal Supplies then indicate as Normal If this record details NFE (Non Foreign Exchange) Supplies then indicate as NFE (For the definition of NFE, please refer to the SVAT Gazette notification)
Value as per Invoices	Total Supplies Amount
Value of Credit Notes	Credit Notes Value Amount
Value of Debit Notes	Debit Notes Value Amount
Net Value	Net Supplies Value Amount
SVAT for Net Supplies	SVAT for Net Supplies

76 File naming convention:

You will have to name the SVAT schedule 07 file according to the following format:

RISSVATNO_YYYYMM_SVAT07.CSV

Supplier's SVAT
number

Month of submission

For example, 123456_201601_SVAT07.csv

Ensure that the file is saved in .csv format



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D. Schedule verification tool

- 77 To ensure that your schedule files are free of structural errors, IRD has come up with a schedule verification tool that you can use to verify your schedules before you submit it online via e-Services.

To find out how to use the schedule verification tool, download the "**How to use the schedule verification tool**" quick guide from the IRD portal



- 78 Access **e-Services** → **Overview and Quick Guides** from the top menu

- 79 Download the "**How to use the schedule verification tool**" quick guide for instructions on:

- Downloading and running the schedule verification tool
- Downloading schedule templates from the schedule verification tool
- Verifying schedules using the schedule verification tool



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E. Help options



Online help prompts: The blue icons next to some fields show additional information when the mouse is placed on them

Qualifying conditions for filling VAT Return

1. Is output tax schedule applicable ⓘ
2. Is input tax applicable ⓘ
3. Are imports applicable ⓘ
4. Are credit/ debit notes applicable ⓘ
5. Is unabsorbed input tax as at 31.12.2010 available ⓘ



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
- Collection of returns and supporting documents



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

