## **TRU Flash Alert**



## 009-2019 17 July 2019

## **Revised annexure and forms for income tax returns**

IRD has issued revised annexure and forms that are to be filed with annual tax returns under section 96 of the Income Tax Act 2002. These revised additional information are effective from Shrawan 1, 2076 (17 July 2019).

The revised annexure and form contains forms for annexure 5 viz. depreciation of assets, other income, interest expense, cost of trading goods sold, other expense details, carried forward of loss, discount and facilities.

IRD has also provided additional forms for collecting information from specific industries such as medical colleges, cement industries, internet and cable TV operators, sugar industries. New forms to collect information on the income of natural persons has also been provided for use from the effect date.

Further, the department has also revised forms for financial details of balance sheet and profit or loss account.

For more details of the annexure and forms please click here.

## Contact

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