SIMPLIFIED RECORD KEEPING FACILITY

SPECIFICATIONS/FORMAT FOR FILES USED TO RECORD BUSINESS TRANSACTIONS

General

These specifications apply to the files uploaded on the Simplified Record Keeping Facility to record sales, purchases and other business expenses for a taxable quarter.

Three file layouts are used:

(a) **Sales – Categories A, B and C**	Table 1
(b) **Sales – Category D**	Table 2
(c) **Purchases and Expenses**	Table 3

Rules applicable to all files

1. The template must be downloaded from the facility by clicking on "Download template" in the relevant tab page. Columns must not be added, renamed, moved or deleted.
2. The file must be a comma (,) delimited CSV file or an XLSX file and must not exceed 2 MB.
3. One line must be recorded for each transaction.
4. The columns "VAT (Rs)" and "Total Amount without VAT (Rs)" are computed by the facility and must not be included in the file.
5. All dates in the file must be in the format YYYYMMDD and must fall within the taxable quarter selected before the upload.
6. Records for a specific quarter may be uploaded only for the current taxable quarter and previous taxable quarters.
7. Uploaded records are added to the records already displayed on screen. They are recorded only when "SAVE ALL" is clicked.
8. Where the file contains an error, no record is validated. The errors are listed under "VIEW ERRORS" with the row number concerned. After correction, the corrected file must be uploaded again.
9. A quarter that has been finalised cannot be amended

SIMPLIFIED RECORD KEEPING FACILITY – SALES DETAILS
CATEGORIES A, B AND C

Specifications/Format

Table 1 – Sales Template, Categories A, B and C

SN	Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
1	Sales Date (YYYYMMDD)	Number	8	Yes	This is the date of the sale as shown on the invoice, receipt or daily record. The date must fall within the taxable quarter selected.	**Format is YYYYMMDD.** For e.g. for 2 September 2026, date should be 20260902.
2	Invoice No	Character	255	Yes	This is the reference of the sale as shown on the invoice or receipt issued by the VAT-registered person.	Letters: A-Z and a-z Numbers: 0-9 Hyphen: - Forward slash: / Underscore: _ Period: . Asterisk: *
3	Description	Character	255	Yes	This is a description of the goods supplied or the services rendered.	Letters: A-Z and a-z Numbers: 0-9 Hyphen: - Forward slash: / Underscore: _ Period: . Asterisk: *
4	Total Amount with VAT (Rs)	Number	12,2	Yes	This is the total amount of the sale, inclusive of VAT, being the amount paid or payable by the customer. The VAT amount and the total amount without VAT are computed by the facility and must not be included in the file.	Numbers allowed 0 to 9, with a maximum of 2 decimal places. Value must be greater than zero. Thousand separators, spaces and the currency symbol are not allowed.

Note: File should be a comma (,) delimited CSV file or an XLSX file, and must not exceed 2 MB.

Note: The facility computes the VAT at 15% on the amount inclusive of VAT (amount × 15 ÷ 115) and derives the total amount without VAT.

SIMPLIFIED RECORD KEEPING FACILITY – SALES DETAILS
CATEGORY D

Specifications/Format

Table 2 – Sales Template, Category D

SN	Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
1	Sales Date (YYYYMMDD)	Number	8	Yes	This is the date of the sale, as shown on the invoice, receipt or daily record. The date must fall within the taxable quarter selected before the upload.	**Format is YYYYMMDD.** For e.g. for 2 September 2026, date should be 20260902.
2	Invoice No	Character	255	Yes	This is the reference of the sale, as shown on the invoice or receipt issued by the VAT-registered person.	Letters: A-Z and a-z Numbers: 0-9 Hyphen: - Forward slash: / Underscore: _ Period: . Asterisk: *
3	Description	Character	255	Yes	This is a description of the goods supplied or the services rendered.	Letters: A-Z and a-z Numbers: 0-9 Hyphen: - Forward slash: / Underscore: _ Period: . Asterisk: *
4	Type of Sales	Character	1	Yes	This is the type of supply being sold, being standard-rated, zero-rated or exempt.	Restricted values: S – Standard-rated (15%) Z – Zero-rated E – Exempt
5	Total Amount (Rs)	Number	12,2	Yes	This is the total amount of the sale. Where the Type of Sales is standard-rated, the amount must be inclusive of VAT. Where the Type of Sales is zero-rated or exempt, no	Numbers allowed 0 to 9, with a maximum of 2 decimal places. Value must be greater than

SN	Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
					VAT is computed and the total amount without VAT is equal to the total amount.	zero. Thousand separators, spaces and the currency symbol are not allowed.

Note: File should be a comma (,) delimited CSV file or an XLSX file, and must not exceed 2 MB.

Note: Category D covers standard-rated, zero-rated and exempt supplies. VAT is computed only on lines where the Type of Sales is standard-rated.

Table 3 – Purchases and expenses Template, all categories

SN	Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
1	Expenses Date (YYYYMMDD)	Number	8	Yes	This is the date of the purchase or expense, as shown on the invoice, receipt or daily record. The date must fall within the taxable quarter selected before the upload.	**Format is YYYYMMDD.** For e.g. for 2 September 2026, date should be 20260902.
2	Invoice No	Character	255	Yes	This is the invoice number as shown on the invoice or receipt issued by the supplier.	Letters: A-Z and a-z Numbers: 0-9 Hyphen: - Forward slash: / Underscore: _ Period: . Asterisk: *
3	Type of Expense	Character	1	Yes	This is the heading under which the purchase or expense falls. It determines how the purchase or expense is presented in the income-tax summary.	One of the codes listed at **Annex A**. Any other value will generate an error and the file will not be accepted.
4	Description	Character	255	Yes	This is a description of the goods bought or the services received.	Letters: A-Z and a-z Numbers: 0-9 Hyphen: - Forward slash: / Underscore: _ Period: . Asterisk: *
5	Type of Purchase/Expense	Character	1	Conditional	This is the VAT treatment shown on the invoice, being standard-rated, zero-rated or exempt.	Values: S – Standard-rated (15%)

SN	Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
					It must be left **blank** where the Type of Expense is **W** (Wages and salaries) or **E** (Emoluments paid to homeworkers) as these payments are outside the scope of VAT.	Z – Zero-rated E – Exempt N – Purchase from non-VAT registered persons Must be blank where Type of Expense is W or E.
6	Total Amount (Rs)	Number	12,2	Yes	This is the total amount of the purchase or expense as shown on the invoice. Where the Type of Purchase/Expense is standard-rated, the amount must be inclusive of VAT.	Numbers allowed 0 to 9, with a maximum of 2 decimal places. Value must be greater than zero. Thousand separators, spaces and the currency symbol are not allowed.

Note: File should be a comma (,) delimited CSV file or an XLSX file, and must not exceed 2 MB.

Note: Input VAT may be recorded only where the supplier has charged VAT. Where the invoice shows no VAT, the line must be recorded as zero-rated or exempt, whichever applies.

SIMPLIFIED RECORD KEEPING FACILITY

ANNEX A – CODES FOR TYPE OF EXPENSE

The following codes must be used in the “Type of Expense” field of the purchases and expenses file. Any other value will generate an error and the file will not be accepted.

(a) <u>For Individuals</u>

Code	Type of expense
A	Advertising and promotional expenses
B	Bank Charges
C	Purchase of Capital Goods
D	Entertainment expenses, gifts and donations
E	Emoluments paid to homeworkers
H	Overseas travelling expenses
I	Interest
N	Licences, rates and taxes
O	Other expenses
P	Purchases
R	Rent
U	Electricity, water and telephone charges
V	Motor vehicle expenses
W	Wages and salaries (excluding homeworkers)
X	Professional expenses

(b) For Companies

Code	Type of expense
A	Advertising and promotional expenses
B	Bank charges
C	Purchase of Capital Goods
D	Entertainment expenses, gifts and donations
E	Emoluments paid to homeworkers
H	Overseas travelling expenses
I	Interest
K	Insurance
L	Legal and professional fees
M	Management fees
N	Licences
O	Other expenses
P	Purchases
R	Rent
S	Stationery and consumables
T	Repairs and maintenance
U	Electricity, water and telephone charges
V	Motor vehicle expenses
W	Wages and salaries(excluding homeworkers)

Note: Where the code is **W** or **E**, the field “Type of Purchase/Expense” must be left blank. There is no VAT on wages, salaries and emoluments and the standard-rated, zero-rated and exempt options are disabled on screen for these lines.