



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

## **AY 2021-22 - ITR 5 - Schema Change Document**

**Version 1.2**  
**09 December 2021**

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## Document Revision List

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**Document Name:** 'ITR 5 Schema Changes for AY 2021-22'

Version Number: 1.2

### Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.2	09 December, 2021	Refer Section 2.2	8
1.1	27 August, 2021	Refer Section 2.1	5
1.0	31 May, 2021	Initial Release	NA

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## 1. Purpose

The purpose of this document is to track the changes done in ITR 5 Schema post first release.

## 2. Release changes

Below section describes the list of JSON schema changes since the first production release of the schema for Assessment year 2021-22.

### 2.1 Schema changes as on 27<sup>th</sup> August, 2021 to the Original Schema released on 31<sup>st</sup> May, 2021

**Table 1: 27<sup>th</sup> August, 2021 Changes**

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	Form_ITR5	SchemaVer	Modified	Schema version has been changed
2.	AuditDetails	AuditedSection	Modified	Enum "80-IAB" and "80-IAC" has been updated
3.	DepreciationDetailRate45	RealizationPeriodDuringYear	Removed	Field is removed
4.	DepreciationDetailRate45	HalfRateDeprAmt	Removed	Field is removed
5.	DepreciationDetailRate45	DepreciationAtHalfRate	Removed	Field is removed
6.	DepreciationDetailRate45	AddInDeprDuringYearAdditions	Removed	Field is removed
7.	AmtUs43BPyNowAll	SumPayaleLoanBrToFinComp	Added	Field is added
8.	SaleofLandBuildLtcgType	AquisitCostIndex	Added	New Field has been added under Long term capital gains and made mandatory
9.	DeductSec48	TotalImproveCost	Removed	Field has been removed under "DeductSec48"
10	SaleofLandBuildLtcgType	CostOfImprovements	Modified	Tag has been added under Long term capital gains "SaleofLandBuildLtcgType" and removed under "DeductSec48"
11	DeductSec48	ImproveCost	Modified	Made mandatory
12	ScheduleAMTC	ScheduleAMTCDtIs	Modified	Max items has been increased to 9
13	SplCodeRateTax	SplRatePercent	Modified	Enum is updated to add "4.0"
14	SchedulePTIType	CurrYrLossShareByInvstFund	Modified	Made non-negative
15	SchedulePTIType	AmountOfInc	Modified	Made non-negative
16	Schedule115AD	SaleValue115AD	Modified	Data type modified
17	Schedule115AD	CostAcqWithoutIndx115AD	Modified	Data type modified
18	Schedule115AD	AcquisitionCost115AD	Modified	Data type modified
19	Schedule115AD	LTCGBeforelowerB1B2115A	Modified	Data type modified

		D		
20	Schedule115AD	FairMktValueCapAst115AD	Modified	Data type modified
21	Schedule115AD	ExpExclCnctTransfer115AD	Modified	Data type modified
22	Schedule115AD	Deductions115AD	Modified	Data type modified
23	Schedule115AD	Balance115AD	Modified	Data type modified
24	Schedule112A	SaleValue112A	Modified	Data type modified
25	Schedule112A	CostAcqWithoutIndx112A	Modified	Data type modified
26	Schedule112A	AcquisitionCost112A	Modified	Data type modified
27	Schedule112A	LTCGBeforelowerB1B2112A	Modified	Data type modified
28	Schedule112A	FairMktValueCapAst112A	Modified	Data type modified
29	Schedule112A	ExpExclCnctTransfer112A	Modified	Data type modified
30	Schedule112A	Deductions112A	Modified	Data type modified
31	Schedule112A	Balance112A	Modified	Data type modified
32	Schedule112A115ADType	NumSharesUnits	Modified	Maximum modified
33	Schedule112A115ADType	SalePricePerShareUnit	Modified	Maximum modified
34	Schedule112A115ADType	AcquisitionCost	Modified	Maximum modified
35	Schedule112A115ADType	FairMktValuePerShareunit	Modified	Maximum modified
36	Schedule112A115ADType	ExpExclCnctTransfer	Modified	Maximum modified
37	Schedule112A115ADType	Balance	Modified	Minimum is added
38	Address	CountryCodeMobile	Modified	Data type modified
39	IncFromOS	OtherSrcThanOwnRaceHorse	Modified	Made non negative
40	IntermediaryCity	Default	Added	Default value "Delhi" is added
41	SWVersionNo	Default	Added	Default value 1.0 is added
42	ResidentialStatus	Default	Added	Default value "RES" is added in "ResidentialStatus" under "FilingStatus"
43	AsseseeRepFlg	Default	Added	Default value "N" is added to make in align with AY 2020-21
44	LiableSec44AAflg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
45	LiableSec44ABflg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
46	PrevYrMemPartChange	Default	Added	Default value "N" is added to make it in align with AY 2020-21
47	AssetOutsideIndiaFlg	Default	Added	Default value "NO" is added to make in align with AY 2020-21
48	BankDtIsFlag	Default	Added	Default value "Y" is added to make in align with AY 2020-21
49	ifLetOut	Default	Added	Default value "Y" is

				added to make in align with AY 2020-21
50	UseForRefund	Default	Added	Default value "false" is added to make in align with AY 2020-21
51	SplRatePercent	Default	Added	Default value of "1" is added to make in align with AY 2020-21
52	IncDclrdUs	Default	Added	Default value "N" is added to make it in align with AY 2020-21
53	MethodOfAcct	Default	Added	Default value "MERC" is added in "String" to make it in align with AY 2020-21
54	ChangeInAcctMethFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
55	ValRawMaterial	Default	Added	Default value "1" is added to make it in align with AY 2020-21
56	ValFinishedGoods	Default	Added	Default value "1" is added to make it in align with AY 2020-21
57	ChngStockValMetFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
58	ScheduleTPSAFlg	Default	Added	Default value "N" is added to make it in align with AY 2020-21
59	AssetOutsideIndiaFlg	Default	Added	Default value "NO" is added to make it in align with AY 2020-21
60	-	Default	Added	Default value "0" is added at 859 places as required

## 2.2 Schema changes as on 09<sup>th</sup> December, 2021 to the Original Schema released on 31<sup>st</sup> May, 2021

Table 2: 09<sup>th</sup> December, 2021 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	TrnsflmmbIPrprtyDtIs	PinCode	Modified	Made non-mandatory
2.	TrnsflmmbIPrprtyDtIs	ZipCode	Added	New field has been inserted and made non mandatory
3.	TrnsflmmbIPrprtyDtIs	CountryCode	Added	New field has been inserted and made Non mandatory
4.	TrnsflmmbIPrprtyDtIs	StateCode	Modified	Enum "99" has been added
5.	OthersGrossDtIs	SourceDescription	Added	New Enum "5AD1IBd" has been inserted under "OthersGrossDtIs" → "SourceDescription" → "enum"  Source description also updated accordingly
6.	OthersGrossDtIs	SourceDescription	Added	New Enum "5AD1IB" has been inserted under "OthersGrossDtIs" → "SourceDescription" → "enum"  Source description also updated accordingly
7.	PTIOthersGrossDtIs	SourceDescription	Added	New Enum "PTI_5AD1IBd" has been inserted under "PTIOthersGrossDtIs" → "SourceDescription" → "enum"  Source description also updated accordingly
8.	PTIOthersGrossDtIs	SourceDescription	Added	New Enum "PTI_5AD1IB" has been inserted under "PTIOthersGrossDtIs" → "SourceDescription" → "enum"  Source description also updated accordingly
9.	NRIDTAADtIsSchOS	ItemNoincl	Added	New Enum "5AD1IBd" has been inserted under "NRIDTAADtIsSchOS" → "ItemNoincl" → "enum"  "description" also updated accordingly
10	NRIDTAADtIsSchOS	ItemNoincl	Added	New Enum "5AD1IB" has been inserted under "NRIDTAADtIsSchOS" → "ItemNoincl" → "enum"  "description" also updated accordingly
11	NRIDTAADtIsSchOS	ItemNoincl	Added	New Enum "PTI_5AD1IBd" has been inserted under "NRIDTAADtIsSchOS" →



				<p>“ItemNoincl” → “enum”</p> <p>“description” also updated accordingly</p>
12	NRIDTAADtIsSchOS	ItemNoincl	Added	<p>New Enum “PTI_5AD1IB” has been inserted under “NRIDTAADtIsSchOS” → “ItemNoincl” → “enum”</p> <p>“description” also updated accordingly</p>
13	SplCodeRateTax	SecCode	Added	<p>New Enum “5AD1IBd” has been inserted under “SplCodeRateTax” → “SecCode” → “enum”</p> <p>“description” also updated accordingly</p>
14	SplCodeRateTax	SecCode	Added	<p>New Enum “5AD1IB” has been inserted under “SplCodeRateTax” → “SecCode” → “enum”</p> <p>“description” also updated accordingly</p>
15	SplCodeRateTax	SecCode	Added	<p>New Enum “PTI_5AD1IBd” has been inserted under “SplCodeRateTax” → “SecCode” → “enum”</p> <p>“description” also updated accordingly</p>
16	SplCodeRateTax	SecCode	Added	<p>New Enum “PTI_5AD1IB” has been inserted under “SplCodeRateTax” → “SecCode” → “enum”</p> <p>“description” also updated accordingly</p>
17	Schedule80P	Sec80P2ciAmt	Modified	Maximum limit of 100000 is added
18	Schedule80P	Sec80P2ciAmt	Modified	Maximum limit of 50000 is added