



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

AY 2021-22 - ITR 5 - Schema Change Document

Version 1.6
23 September 2022

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Document Revision List

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

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Revision Details

Version No.	Revision Date	Revision Description	Page Number
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1.5	17 May, 2022	Refer Section 2.5	11
1.4	16 February, 2022	Refer Section 2.4	10
1.3	13 January, 2022	Refer Section 2.3	10
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 27th August, 2021 to the Original Schema released on 31st May, 2021

Table 1: 27th 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	RealizationPeriodDuring Year	Removed	Field is removed
4.	DepreciationDetailRate45	HalfRateDeprAmt	Removed	Field is removed
5.	DepreciationDetailRate45	DepreciationAtHalfRate	Removed	Field is removed
6.	DepreciationDetailRate45	AddInDeprDuringYearAd ditions	Removed	Field is removed
7.	AmtUs43BPyNowAll	SumPayaleLoanBrToFinC omp	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 "SaleofLandBuildLtcg Type" 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.	SchedulePTITType	CurrYrLossShareByInvst Fund	Modified	Made non-negative

15.	SchedulePTITType	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

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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 202021
44.	LiabeSec44AAflg	Default	Added	Default value "N" is added to make it in align with AY 202021
45.	LiabeSec44ABflg	Default	Added	Default value "N" is added to make it in align with AY 202021

46.	PrevYrMemPartChange	Default	Added	Default value "N" is added to make it in align with AY 202021
47.	AssetOutsideIndiaFlg	Default	Added	Default value "NO" is added to make in align with AY 202021
48.	BankDtlsFlag	Default	Added	Default value "Y" is added to make in align with AY 202021
49.	ifLetOut	Default	Added	Default value "Y" is added to make in align with AY 202021
50.	UseForRefund	Default	Added	Default value "false" is added to make in align with AY 202021
51.	SplRatePercent	Default	Added	Default value of "1" is added to make in align with AY 202021
52.	IncDclrdUs	Default	Added	Default value "N" is added to make it in align with AY 202021
53.	MethodOfAcct	Default	Added	Default value "MERC" is added in "String" to make it in align with AY 202021
54.	ChangeInAcctMethFlg	Default	Added	Default value "N" is added to make it in align with AY 202021
55.	ValRawMaterial	Default	Added	Default value "1" is added to make it in align with AY 202021
56.	ValFinishedGoods	Default	Added	Default value "1" is added to make it in align with AY 202021
57.	ChngStockValMetFlg	Default	Added	Default value "N" is added to make it in align with AY 202021
58.	ScheduleTPSAFlg	Default	Added	Default value "N" is added to make it in align with AY 202021

59.	AssetOutsideIndiaFlg	Default	Added	Default value "NO" is added to make it in align with AY 202021
60.	-	Default	Added	Default value "0" is added at 859 places as required

2.2 Schema changes as on 09th December, 2021 to the Original Schema released on 31st May, 2021

Table 2: 09th 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 " 5AD1Bd " has been inserted under "OthersGrossDtIs" ⑦ "SourceDescription" ⑦ "enum" Source description also updated accordingly
6.	OthersGrossDtIs	SourceDescription	Added	New Enum " 5AD1B " has been inserted under "OthersGrossDtIs" ⑦ "SourceDescription" ⑦ "enum" Source description also updated accordingly
7.	PTIOthersGrossDtIs	SourceDescription	Added	New Enum " PTI_5AD1Bd " has been inserted under "PTIOthersGrossDtIs" ⑦ "SourceDescription" ⑦ "enum" Source description also updated accordingly
8.	PTIOthersGrossDtIs	SourceDescription	Added	New Enum " PTI_5AD1B " has been inserted under "PTIOthersGrossDtIs" ⑦ "SourceDescription" ⑦ "enum" Source description also updated accordingly

9.	NRIDTAADtIsSchOS	ItemNoincl	Added	New Enum " 5AD1IBd " has been inserted under "NRIDTAADtIsSchOS" ⑦ "ItemNoincl" ⑦ "enum" "description" also updated accordingly
10.	NRIDTAADtIsSchOS	ItemNoincl	Added	New Enum " 5AD1IB " has been inserted under "NRIDTAADtIsSchOS" ⑦ "ItemNoincl" ⑦ "enum" "description" also updated accordingly
11.	NRIDTAADtIsSchOS	ItemNoincl	Added	New Enum " PTI_5AD1IBd " has been inserted under "NRIDTAADtIsSchOS" ⑦ "ItemNoincl" ⑦ "enum"
				"description" also updated accordingly
12.	NRIDTAADtIsSchOS	ItemNoincl	Added	New Enum " PTI_5AD1IB " has been inserted under "NRIDTAADtIsSchOS" ⑦ "ItemNoincl" ⑦ "enum" "description" also updated accordingly
13.	SplCodeRateTax	SecCode	Added	New Enum " 5AD1IBd " has been inserted under "SplCodeRateTax" ⑦ "SecCode" ⑦ "enum" "description" also updated accordingly
14.	SplCodeRateTax	SecCode	Added	New Enum " 5AD1IB " has been inserted under "SplCodeRateTax" ⑦ "SecCode" ⑦ "enum" "description" also updated accordingly
15.	SplCodeRateTax	SecCode	Added	New Enum " PTI_5AD1IBd " has been inserted under "SplCodeRateTax" ⑦ "SecCode" ⑦ "enum" "description" also updated accordingly

16.	SplCodeRateTax	SecCode	Added	New Enum “PTI_5AD1IB” has been inserted under “SplCodeRateTax” ⑦ “SecCode” ⑦ “enum” “description” also updated accordingly
17.	Schedule80P	Sec80P2ciAmt	Modified	Maximum limit of 100000 is added
18.	Schedule80P	Sec80P2ciiAmt	Modified	Maximum limit of 50000 is added

2.3 Schema changes as on 13th January, 2022 to the Original Schema released on 31st May, 2021

Table 3: 13th January, 2022 Changes

S. N	JSON Root Element	JSON Element Name	Change	Change Description
1.	SaleofLandBuildStcgType	DateofPurchase	Added	New field has been inserted and made non-mandatory
2.	SaleofLandBuildStcgType	DateofSale	Added	New field has been inserted and made non-mandatory
3.	SaleofLandBuildLtcgType	DateofPurchase	Added	New field has been inserted and made non-mandatory
4.	SaleofLandBuildLtcgType	DateofSale	Added	New field has been inserted and made non-mandatory

2.4 Schema changes as on 16th February, 2022 to the Original Schema released on 31st May, 2021

Table 4: 16th February, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	ShortTermCapGain	AmtDeemedStcg45iv	Added	New field has been inserted and made non-mandatory
2.	LongTermCapGain	AmtDeemedLtcg45iv	Added	New field has been inserted and made non-mandatory

2.5 Schema changes as on 17th May, 2022 to the Original Schema released on 31st May, 2021

Table 5: 17th May, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	ReturnFileSec	IncomeTaxSec	Modified	New enum "21" is added for Return filing u/s 139(8A) and maximum value is updated
2.	ITR5	PartA_139_8A	Added	New schedule "PartA_139_8A" is added in definitions and applicable fields are added inside "PartA_139_8A" as per notified form
3.	ITR5	PartB-ATI	Added	New schedule "PartB-ATI" is added in definitions and applicable fields are added inside "PartB-ATI" as per notified form

2.6 Schema changes as on 23rd September, 2022 to the Original Schema released on 31st May, 2021

Table 6: 23 September, 2022 Changes

S.N	JSON Root Element	JSON Element Name	Change	Change Description
1.	ReturnFileSec	IncomeTaxSec	Modified	New enum "16" is added for Return filing against notice u/s 153C