

**PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF**   
**SRI LANKA**

**VALUE ADDED TAX (AMENDMENT)**   
**ACT, No. 13 OF 2022**

**[Certified on 31st of March, 2022]**

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| *Value Added Tax (Amendment) Act, No. 13 of 2022* | 1 |

[Certified on 31st of March, 2022]

L.D.-O. 51/2021

AN ACTTOAMENDTHE VALUE ADDED TAX ACT, NO. 14 OF 2002

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:-

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| **1.**  This Act may be cited as the Value Added Tax (Amendment) Act, No. 13 of 2022.  **2.**  Section 25C of the Value Added Tax Act, No. 14 of 2002 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (3) thereof as follows:- | Short title  Amendment of section 25C of Act, No. 14 of 2002 |

(1) by the substitution in paragraph (*f*) of that   
subsection, for the words and figures, “commencing   
from November 1, 2016, shall be fifteen *per*   
*centum*.” of the words and figures “commencing   
from November 1, 2016 but ending on or before   
December 31, 2021, shall be fifteen *per centum*;”;

(2) by the addition immediately after paragraph (*f*) of   
 that subsection of the following:-

“(*g*) commencing on or after January 1, 2022, shall   
 be eighteen *per centum*.”.

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| **3.**  The First Schedule to the principal enactment is hereby amended in paragraph (*a*) of PART II thereof as follows:-  (1) by the substitution in item (xxxi) of that paragraph, for the words and figures, “with effect from May 20, 2020.” of the words and figures“with effect from May 20, 2020, and ending on December 31, 2021;”; | Amendment of the First  Schedule to the principal  enactment |

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| 2 | (2*)* | *Value Added Tax (Amendment)* |
| *Act, No. 13 of 2022* |
| by the addition immediately after item (xxxi) of |

the following new item:–

“(xxxii) on or after January 1, 2022, medical   
equipment, machinery, apparatus,   
accessories and parts thereof,   
hospital furniture, drugs and   
chemicals donated to a government   
hospital or the Ministry of Health   
for the provision of health services   
to address any pandemic or public   
health emergency, approved by the   
Minister assigned the subject of   
Finance on the recommendation of   
the Secretary to the Ministry of the   
Minister assigned the subject of   
Health.”.

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| Validation | **4.** | Any person who is authorized to collect the Value |

Added Tax as provided for in this Act during the period commencing on or after January 1, 2022, and ending on the date on which the Certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have acted with due authority and such collection shall be deemed to have been, and to be, validly made and such person is hereby indemnified against all actions, civil or criminal, in respect of such collection:

Provided that, the aforesaid provisions shall not affect any decision or order made by any Court or any proceedings pending in any Court in respect of any tax collected as provided for in this Act during the said period.

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| *Value Added Tax (Amendment)* | 3 | Not to be  deemed as a  defaulter  Sinhala text to prevail in case of  inconsistency |
| *Act, No. 13 of 2022*  **5.**  For the avoidance of doubt it is stated that, where a specified institution or other person has not paid the tax in accordance with the provisions of subsection (2) of section 2 of this Act, for any period commencing on January 1, 2022 and ending on the date of the commencement of this Act, pays the amount of tax payable by such intitution or person, on or before the twentieth day of the succeeding month of the date of the commencement of this Act, such specified institution or person shall not be deemed to be a defaulter in terms of the provisions of the principal enactment.  **6.**  In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. | |

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| 4 | *Value Added Tax (Amendment) Act, No. 13 of 2022* |

English Acts of the Parliament can be purchased at the “PRAKASHANA PIYASA”, DEPARTMENTOF GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.