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(Published by Authority)

PART I: SECTION (I) — GENERAL

Government Notifications

THE FINANCE ACT No. 11 of 2006

Order under Section 2(1)(b)(i) and (ii)

BY virtue of the powers vested in me by sub-paragraphs (i) and (ii) of paragraph (b) of subsection (1) of Section 2 of the Finance Act, No. 11 of 2006, read with of paragraph (2) of Article 44 of the Constitution of the Democratic Socialist Republic of Sri Lanka, I, Mahinda Rajapaksa, President, do by this order determine that,-

- (1) The category of motor vehicles which constitute a "permitted motor vehicle" for the purposes of sub-paragraph (ii) of paragraph (b) of subsection (1) of Section 2 of the aforesaid Act, shall be a Motor Car, and
- (2) The Motor vehicle concessionary levy to be charged, shall be such amount as is calculated at the rate of seventy five percentum of the aggregate amount of the taxes payable by such person in terms of the Customs Ordinance (Chapter 235), the Excise (Special Provisions) Act No. 13 of 1989 and the Value Added Tax Act, No. 14 of 2002.

In this order, "motor vehicle concessionary levy" means the levy imposed in terms of sub-paragraphs (i) or (ii) of paragraph (b) of subsection (1) of Section 2 of the Finance Act, No. 11 of 2006.

The order made under paragraph (b) of subsection (1) of Section 2 of the Finance Act, No. 11 of 2006 and published in *Gazette Extraordinary* No. 1709/10 of June 07, 2011 is hereby rescined.

Mahinda Rajapaksa, President.

Colombo, 09th January 2013.

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