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අති විශේෂ

# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2095/20 - 2018 නොවැම්බර් මස 01 වැනි බ්‍රහස්පතින්දා - 2018.11.01  
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## PART I : SECTION (I) — GENERAL

### Government Notifications

**VALUE ADDED TAX ACT, No. 14 OF 2002 AS AMENDED BY ACT, No. 06 OF 2005**

#### Order under Section 2A

BY virtue of the powers vested in me by Section 2A of the Value Added Tax Act, No. 14 of 2002, as amended by Act, No. 06 of 2005, I, Mahinda Rajapaksa, Minister of Finance and Economic Affairs, do by this Order declare that the Value Added Tax shall be charged on the importation of goods specified under H. S. Code and description in Column I and II of the Schedule hereto, at the rate specified in the corresponding entry in Column III, of such Schedule.

The Order made under Section 2A of the Value Added Tax Act, No. 14 of 2002 and published in the *Extraordinary Gazette Notification*, No. 2089/13 dated 17.09.2018 is hereby rescinded.

MAHINDA RAJAPAKSA,  
Minister of Finance and Economic Affairs.

Ministry of Finance and Economic Affairs,  
Colombo 01,  
November 01, 2018.



## SCHEDULE

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
<b>50.07</b>	<b>Woven fabrics of silk or of silk waste</b>	
5007.10	Fabrics of noil silk	0%
5007.20	Other fabrics, containing 85% or more by weight of silk or of silk	0%
5007.90	Other fabrics	0%
<b>51.11</b>	<b>Woven fabrics of carded wool or of carded fine animal hair</b>	
	Containing 85% or more by weight of wool or of fine animal hair :	
5111.11	Of a weight not exceeding 300 g/m2	0%
5111.19	Other	0%
5111.20	Other, mixed mainly or solely with man-made filaments	0%
5111.30	Other, mixed mainly or solely with man-made staple fibres	0%
5111.90	Other	0%
<b>51.12</b>	<b>Woven fabrics of combed wool or of combed fine animal hair</b>	
	Containing 85% or more by weight of wool or of fine animal hair :	
5112.11	Of a weight not exceeding 200 g/m2	0%
5112.19	Other	0%
5112.20	Other, mixed mainly or solely with man-made filaments	0%
5112.30	Other, mixed mainly or solely with man-made staple fibres	0%
5112.90	Other	0%
<b>5113.00</b>	<b>Woven fabrics of coarse animal hair or of horsehair</b>	0%
<b>52.08</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2</b>	
	Unbleached :	
5208.11	Plain weave, weighing not more than 100 g/m2	0%
5208.11.20	Plain weave, weighing not more than 30 g/m2	0%
5208.11.90	Other	0%
5208.12	Plain weave, weighing more than 100 g/m2	0%
5208.13	3-thread or 4-thread twill, including cross twill	0%
5208.19	Other fabrics	0%
	Bleached :	
5208.21	Plain weave, weighing not more than 100 g/m2	0%

SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
5208.21.10	Plain weave, weighing not more than 30 g/m <sup>2</sup>	0%
5208.21.90	Other	0%
5208.22	Plain weave, weighing more than 100 g/m <sup>2</sup>	0%
5208.23	3-thread or 4-thread twill, including cross twill	0%
5208.29	Other fabrics	0%
	Dyed :	
5208.31	Plain weave, weighing not more than 100 g/m <sup>2</sup>	0%
5208.32	Plain weave, weighing more than 100 g/m <sup>2</sup>	0%
5208.33	3-thread or 4-thread twill, including cross twill	0%
5208.39	Other fabrics	0%
	Of yarns of different colours :	
5208.41	Plain weave, weighing not more than 100 g/m <sup>2</sup>	0%
5208.42	Plain weave, weighing more than 100 g/m <sup>2</sup>	0%
5208.43	3-thread or 4-thread twill, including cross twill	0%
5208.49	Other fabrics	0%
	Printed :	
5208.51	Plain weave, weighing not more than 100 g/m <sup>2</sup>	0%
5208.52	Plain weave, weighing more than 100 g/m <sup>2</sup>	0%
5208.59	Other fabrics	0%
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup></b>	
	Unbleached :	
5209.11	Plain weave	0%
5209.12	3-thread or 4-thread twill, including cross twill	0%
5209.19	Other fabrics	0%
	Bleached :	
5209.21	Plain weave	0%
5209.22	3-thread or 4-thread twill, including cross twill	0%
5209.29	Other fabrics	0%
	Dyed :	
5209.31	Plain weave	0%
5209.32	3-thread or 4-thread twill, including cross twill	0%
5209.39	Other fabrics	0%
	Of yarns of different colours :	
5209.41	Plain weave	0%
5209.42	Denim	0%
5209.43	Other fabric of 3-thread or 4-thread twill, including cross twill	0%
5209.49	Other fabrics	0%
	Printed :	
5209.51	Plain weave	0%

## SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
5209.52	3-thread or 4-thread twill, including cross twill	0%
5209.59	Other fabrics	0%
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup></b>	
	Unbleached :	
5210.11	Plain weave	0%
5210.19	Other fabrics	0%
	Bleached :	
5210.21	Plain weave	0%
5210.29	Other fabrics	0%
	Dyed :	
5210.31	Plain weave	0%
5210.32	3-thread or 4-thread twill, including cross twill	0%
5210.39	Other fabrics	0%
	Of yarns of different colours :	
5210.41	Plain weave	0%
5210.49	Other fabrics	0%
	Printed :	
5210.51	Plain weave	0%
5210.59	Other fabrics	0%
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup></b>	
	Unbleached :	
5211.11	Plain weave	0%
5211.12	3-thread or 4-thread twill, including cross twill	0%
5211.19	Other fabrics	0%
5211.20	Bleached	0%
	Dyed :	
5211.31	Plain weave	0%
5211.32	3-thread or 4-thread twill, including cross twill	0%
5211.39	Other fabrics	0%
	Of yarns of different colours :	
5211.41	Plain weave	0%
5211.42	Denim	0%
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	0%
5211.49	Other fabrics	0%

SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
	Printed :	
5211.51	Plain weave	0%
5211.52	3-thread or 4-thread twill, including cross twill	0%
5211.59	Other fabrics	0%
<b>52.12</b>	<b>Other woven fabrics of cotton</b>	
	Weighing not more than 200 g/m <sup>2</sup> :	
5212.11	Unbleached	0%
5212.12	Bleached	0%
5212.13	Dyed	0%
5212.14	Of yarns of different colours	0%
5212.15	Printed	0%
	Weighing more than 200 g/m <sup>2</sup>	
5212.21	Unbleached	0%
5212.22	Bleached	0%
5212.23	Dyed	0%
5212.24	Of yarns of different colours	0%
5212.25	Printed	0%
<b>53.09</b>	<b>Woven fabrics of flax</b>	
	Containing 85% or more by weight of flax :	
5309.11	Unbleached or bleached	0%
5309.19	Other	0%
	Containing less than 85% by weight of flax :	
5309.21	Unbleached or bleached	0%
5309.29	Other	0%
<b>53.10</b>	<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03</b>	
5310.10	Unbleached	0%
5310.90	Other	0%
5311.00.00	<b>Woven fabrics of other vegetable textile fibres ; woven fabrics of paper yarn :</b>	
5311.00.10	Geo textile	0%
5311.00.90	Other	0%
<b>54.07</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04</b>	

## SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	0%
5407.20	Woven fabrics obtained from strip or the like	0%
5407.30	Fabrics specified in Note 9 to Section XI	0%
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :	
5407.41	Unbleached or bleached	0%
5407.42	Dyed	0%
5407.43	Of yarns of different colours	0%
5407.44	Printed	0%
	Other woven fabrics, containing 85% or more by weight of polyester filaments :	
5407.51	Unbleached or bleached	0%
5407.52	Dyed	0%
5407.53	Of yarns of different colours	0%
5407.54	Printed	0%
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments :	
5407.61	Containing 85% or more by weight of non-textured polyester filaments	0%
5407.69	Other	0%
	Other woven fabrics, containing 85% or more by weight of synthetic filaments	
5407.71	Unbleached or bleached	0%
5407.72	Dyed	0%
5407.73	Of yarns of different colours	0%
5407.74	Printed	0%
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :	
5407.81	Unbleached or bleached	0%
5407.82	Dyed	0%
5407.83	Of yarns of different colours	0%
5407.84	Printed	0%
	Other woven fabrics :	
5407.91	Unbleached or bleached	0%
5407.92	Dyed	0%
5407.93	Of yarns of different colours	0%
5407.94	Printed	0%
<b>54.08</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05</b>	

SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
5408.10	Woven fabrics obtained from high tenacity yarn of viscose rayon	0%
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :	
5408.21	Unbleached or bleached	0%
5408.22	Dyed	0%
5408.23	Of yarns of different colours	0%
5408.24	Printed	0%
	Other woven fabrics	
5408.31	Unbleached or bleached	0%
5408.32	Dyed	0%
5408.33	Of yarns of different colours	0%
5408.34	Printed	0%
<b>55.12</b>	<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres</b>	
	Containing 85% or more by weight of polyester staple fibres	
5512.11	Unbleached or bleached	0%
5512.19	Other	0%
	Containing 85% or more by weight acrylic or modacrylic staple fibres :	
5512.21	Unbleached or bleached	0%
5512.29	Other	0%
	Other :	
5512.91	Unbleached or bleached	0%
5512.99	Other	0%
<b>55.13</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2</b>	
	Unbleached or bleached :	
5513.11	Of polyester staple fibres, plain weave	0%
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0%
5513.13	Other woven fabrics of polyester staple fibres	0%
5513.19	Other woven fabrics	0%
	Dyed :	
5513.21	Of polyester staple fibres, plain weave	0%
5513.23	Other woven fabrics of polyester staple fibres	0%
5513.29	Other woven fibres	0%
	Of yarns of different colours :	

## SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
5513.31	Of polyester staple fibres, plain weave	0%
5513.39	Other woven fabrics	0%
	Printed :	
5513.41	Of polyester staple fibres, plain weave	0%
5513.49	Other woven fabrics	0%
<b>55.14</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton of a weight exceeding 170 g/m<sup>2</sup></b>	
	Unbleached or bleached :	
5514.11	Of polyester staple fibres, plain weave	0%
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0%
5514.19	Other woven fabrics	0%
	Dyed :	
5514.21	Of polyester staple fibres, plain weave	0%
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0%
5514.23	Other woven fabrics of polyester staple fibres	0%
5514.29	Other woven fabrics	0%
5514.30	Of yarns of different colours	0%
	Printed :	
5514.41	Of polyester staple fibres, plain weave	0%
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0%
5514.43	Other woven fabrics of polyester staple fibres	0%
5514.49	Other woven fabrics	0%
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres</b>	
	Of polyester staple fibres :	
5515.11	Mixed mainly or solely with viscose rayon staple fibres	0%
5515.12	Mixed mainly or solely with man-made filaments	0%
5515.13	Mixed mainly or solely with wool or fine animal hair	0%
5515.19	Other	0%
	Of acrylic or modacrylic staple fibres :	
5515.21	Mixed mainly or solely with man-made filaments	0%
5515.22	Mixed mainly or solely with wool or fine animal hair	0%
5515.29	Other	0%
	Other woven fabrics :	
5515.91	Mixed mainly or solely with man-made filaments	0%
5515.99	Other	0%



SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres</b>	
	Containing 85% or more by weight of artificial staple fibres	
5516.11	Unbleached or bleached	0%
5516.12	Dyed	0%
5516.13	Of yarns of different colours	0%
5516.14	Printed	0%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :	
5516.21	Unbleached or bleached	0%
5516.22	Dyed	0%
5516.23	Of yarns of different colours	0%
5516.24	Printed	0%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	
5516.31	Unbleached or bleached	0%
5516.32	Dyed	0%
5516.33	Of yarns of different colours	0%
5516.34	Printed	0%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :	
5516.41	Unbleached or bleached	0%
5516.42	Dyed	0%
5516.43	Of yarns of different colours	0%
5516.44	Printed	0%
	Other :	
5516.91	Unbleached or bleached	0%
5516.92	Dyed	0%
5516.93	Of yarns of different colours	0%
5516.94	Printed	0%
<b>58.01</b>	<b>Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06</b>	
5801.10	Of wool or fine animal hair	0%
	Of cotton :	
5801.21	Uncut weft pile fabrics	0%
5801.22	Cut corduroy	0%
5801.23	Other weft pile fabrics	0%

SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
5801.26	Chenile fabrics	0%
5801.27	Warp pile fabrics	0%
	Of man-made fibres :	
5801.31	Uncut weft pile fabrics	0%
5801.32	Cut corduroy	0%
5801.33	Other weft pile fabrics	0%
5801.36	Chenile fabrics	0%
5801.37	Warp pile fabrics	0%
5801.90	Of other textile materials	0%
58.02	<b>Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06, tufted textile fabrics, other than products of heading 57.03</b>	
	Terry toweling and similar woven terry fabrics, of cotton :	
5802.11	Unbleached	0%
5802.19	Other	0%
5802.20	Terry toweling and similar woven terry fabrics, of other textile materials	0%
5802.30	Tufted textile fabrics	0%
58.04	<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics ; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06</b>	
	Mechanically made lace :	
5804.21	Of man-made fibres	0%
5804.29	Of other textile materials	0%
5804.30	Hand-made lace	0%
58.06	<b>Narrow woven fabrics, other than goods of heading 58.07 ; narrow fabrics consisting of warp without weft assembled by means of an adhesive (boldues)</b>	
5806.10	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	0%
5806.20	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	0%
	other woven fabrics :	
5806.31	Of cotton	0%
5806.32	Of man-made fibres	0%
5806.39	Of other textile materials	0%
5806.40	Fabrics consisting of warp without weft assembled by means of an adhesive (boldues)	0%

SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
5809.00	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purpose, not elsewhere specified or included</b>	<b>0%</b>
5811.00	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10</b>	<b>0%</b>
59.03	<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02</b>	
5903.10.00	With poly (vinyl chloride) :	0%
5903.10.10	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat with not exceeding 750 mm whether or not printed	0%
5903.10.90	Other	0%
5903.20.00	With polyurethane :	0%
5903.20.10	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed	0%
5903.20.90	Other	0%
5903.90.00	Other	
5903.90.10	Woven tubular fabric made of the strip of like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed	0%
5903.90.90	Other	0%
<b>60.01</b>	<b>Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted</b>	
6001.10	“Long pile” fabrics	0%
	Looped pile fabrics :	
6001.21	Of cotton	0%
6001.22	Of man-made fibres	0%
6001.29	Of other textile materials	0%
	Other :	

## SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
6001.91	Of cotton	0%
6001.92	Of man-made fibres	0%
6001.99	Of other textile materials	0%
<b>60.02</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01</b>	
6002.40	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	0%
6002.90	Other	0%
<b>60.03</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 60.01 or 60.02</b>	
6003.10	Of wool or fine animal hair	0%
6003.20	Of cotton	0%
6003.30	Of synthetic fibres	0%
6003.40	Of artificial fibres	0%
6003.90	Other	0%
<b>60.04</b>	<b>Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01</b>	
6004.10	Containing by weight 5% or more of elastomeric yarn but not containing	0%
6004.90	Other	0%
<b>60.05</b>	<b>Warp knit fabrics (including those made on gallow knitting machines) other than those of headings 60.01 to 60.04</b>	
	Of cotton :	
6005.21	Unbleached or bleached	0%
6005.22	Dyed	0%
6005.23	Of yarns of different colours	0%
6005.24	Printed	0%
	Of synthetic fibres :	
6005.35	Fabrics specified in Subheading Note 1 to this chapter	0%
6005.36	Other, unbleached or bleached	0%
6005.37	Other, dyed	0%
6005.38	Other, of yarns of different colours	0%
6005.39	Other, printed	0%

SCHEDULE (Contd.)

<i>H. S. Hdg. (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
	Of artificial fibres :	
6005.41	Unbleached or bleached	0%
6005.42	Dyed	0%
6005.43	Of yarns of different colours	0%
6005.44	Printed	0%
6005.90	Other	0%
<b>60.06</b>	<b>Other knitted or crocheted fabrics</b>	
6006.10	Of wool of fine animal hair	0%
	Of cotton :	
6006.21	Unbleached or bleached	0%
6006.22	Dyed	0%
6006.23	Of yarns of different colours	0%
6006.24	Printed	0%
	Of synthetic fibres :	
6006.31	Unbleached or bleached	0%
6006.32	Dyed	0%
6006.33	Of yarns of different colours	0%
6006.34	Printed	0%
	Of artificial fibres :	
6006.41	Unbleached or bleached	0%
6006.42	Dyed	0%
6006.43	Of yarns of different colours	0%
6006.44	Printed	0%
6006.90	Other	0%

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