

# **PARLIAM SOC**

## **GOODS AND**

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L.D.—O. 7/2000.

AN ACT TO

Be it enacted by the  
Republic of Sri Lanka

1. This Act may be  
(Amendment) Act

2. Section 2 of  
of 1996 amended  
to as the “principal  
in the proviso to  
substitution, for the  
person who imports  
manufacture and  
following words :

“goods imported  
such goods to  
manufacture and

3. Section 3 of  
and the following

“Tax not be  
charged on  
whole sale or  
retail supply  
of goods.

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2, the  
or retail  
sale of

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Amendment of  
section 5 of the  
principal  
enactment.

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- (3) by the repeal of the substitution of the subsection :—

“(11) The value of a reviewable agreement entered into shall be the total value of the agreement for a tax period considered as a tax period.”

5. Section 7 of the principal Act No. 11 of 1998 is hereby amended as follows :

- (a) by the repeal of the substitution of the subsection :

“(a) goods shall be deemed to be supplied if the goods are supplied to the goods ;”;

- (b) in paragraph (b) :

(i) by the substitution of the paragraph “re-export,” with “re-export or”

(ii) by the substitution of the paragraph “Sri Lanka ;” with “Sri Lanka ;”

(iii) by the repeal of the paragraph

- (c) by the addition of a subsection of the

“(c) such services as are provided for the transportation of goods or persons by the Commission published in the

**Amendment of  
section 10 of the  
principal  
enactment.**

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**Amendment of  
section 12 of the  
principal  
enactment.**

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**Replacement of  
section 13 of the  
principal  
enactment.**

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*Goods and Services Tax Act, 1999*

- (b) make a return under section 15A, has a turnover exceeding the limit specified in the rules made under the Act, after the expiry of the period of time specified in the rules made under the Act;
- (c) has a turnover exceeding the limit specified in the rules made under the Act, after the expiry of the period of time specified in the rules made under the Act;

the Commission shall determine the person with the highest turnover as determined by the Commission.

**9.** The following provisions shall have effect as if they were contained in the Act:

“Registered person to display tax registration number.

15A. (1) A person who is registered under section 15A and has a turnover exceeding the limit specified in section 15 shall display the tax registration number in legible characters on the premises where the activity is carried on.

(2) Where a person is registered under the requirements of the Commission, the Commission may require the person to display the tax registration number in legible characters on the premises where the activity is carried on.

- (a) import of goods or services, and
- (b) of the goods or services.

**Amendment of  
section 16 of the  
principal  
enactment.**

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the value referred to in the preceding paragraph under the Customs Act, 1962, has not been suspended or that the circumstances do not impede the registration.”.

**11.** Section 17 of the Act, as amended in paragraph 10, shall be substituted by the following:—  
“the substitution for the words ‘a copy thereof’ or a copy thereof; and for the words ‘a registration or a copy thereof’ a copy of the registration number in the manner specified in the following:—

**12.** Section 20 of the Act, as amended by Act No. 11 of 1998 in paragraph 9, shall be substituted by the following:—  
“(6) of that section by the following:—  
“Notwithstanding the provisions of the preceding section, setting out the following:—

“(3) Notwithstanding the provisions of the preceding section, where a registered person supplies goods or services where a registered person provides a value of such supply or makes a whole sale supply of goods or services he may, with the approval of the authority, supply is made or supplied in the manner specified as the case may be provided in subsection (6) of that section, the following.”.

**13.** Section 22 of the Act, as amended by Act, No. 11 of 1998 in paragraph 9, shall be substituted by the following:—

(1) by the repeal of the words ‘the substitution of the registration number’

“(3) Where a registered person provides a value of such supply or makes a whole sale supply of goods or services he may, with the approval of the authority, supply is made or supplied in the manner specified as the case may be provided in subsection (6) of that section, the following.”.



1. The first step is to identify the problem or question that needs to be solved. This involves understanding the context and the specific requirements of the task.

2. Next, it is important to gather all relevant information and resources. This may include research, data collection, and consulting with experts in the field.

3. Once the information is gathered, the next step is to analyze it and identify the key factors that influence the outcome. This often involves creating a model or a framework to guide the analysis.

4. After the analysis, the next step is to develop a solution or a plan of action. This should be based on the findings of the analysis and the specific requirements of the task.

5. Finally, the solution should be implemented and the results should be monitored and evaluated. This allows for adjustments to be made if necessary and ensures that the problem is effectively solved.

6. The final step is to document the process and the results. This is important for future reference and to ensure that the solution can be replicated or improved upon in the future.

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**Amendment of  
section 24 of the  
principal  
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**15.** Section 28 of the Act is amended in subsection (1) by inserting at the end of that subsection—

“For the purposes of this section, the value of the goods shall be determined for the periods.”.

**16.** Section 30 of the Act is hereby repealed and the following substituted therefor :—

“Power of  
Assessor to  
determine the  
open market  
value.

**30.** Where the goods are registered property

(a) for a value  
or

(b) the tax  
taxable  
between

in order to  
determine the  
on which tax  
the circumstances  
of supply.”.

**17.** Section 33 of the Act is amended in subsection (1) by deleting from the words “tax in respect of an additional assessment” of the period, it shall not be liable to an additional assessment—

(a) has not been made,

(b) has been made, to

**Amendment of  
section 34 of the  
principal  
enactment.**

**Amendment of  
section 75 of the  
principal  
enactment.**

**Amendment  
of section 76  
of the  
principal  
enactment.**

*Goods and Services  
Act, 1992*

(2) in the definition  
substitution for the  
Government of  
undertaking of the  
co-ownership of

(3) by the insertion of  
“company” of the

“customs bond

(a) a bond  
section

(b) a bond  
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(4) by the insertion of  
“Deputy Com  
definitions :—

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**Amendment of the  
Schedule to the  
principal  
enactment.**

*Goods and S*  
*Act*

- 
- (2) by the repeal of the word "undertaking;"  
of any agricultural or horticultural  
poultry (not being a commercial  
undertaking;" ;
- (3) in item (vii) of the words "ayurvedic  
preparations" or "homeopathic  
preparations ;
- (4) by the repeal of the word "educational"  
substitution the word "educational"  
" ;
- (5) in item (xii) of the words "liquid  
petroleum" ;
- (6) by the repeal of the word "educational"  
substitution the word "educational"  
" ;
- (7) in item (xvi) of the words "life insurance"  
paragraph (i) of the following :-  
"(i) life insurance policy on a crop and



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*Goods and Services Tax Act*

(14) in item (xxxviii) for the words "of the words"

(15) by the addition that Schedule C

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(f) the amendments to the Schedule by section 21(15) shall be deemed to have come into force on February 15, 2000 ;

(g) the addition of item 21(15) shall be deemed to have come into force on February 15, 2000 ;

(4) Notwithstanding anything to the contrary in this section, on the date of the principal enactment for any contravention of the provisions of sections 21, 33, 34 and 76 and items (xxxv), (xli) (xlii) (a), the principal enactment as a contravention or non-compliance with the provisions of the Act shall be deemed to have come into force on the date on which this Act came into force.

23. In the event of any discrepancy between the English and Tamil texts of this Act, the English text shall prevail.

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