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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2152/60 - 2019 දෙසැම්බර් මස 06 වැනි සිකුරාදා - 2019.12.06
No. 2152/60 - FRIDAY, DECEMBER 06, 2019

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

ORDER UNDER SECTION 2A OF VALUE ADDED TAX ACT, No. 14 OF 2002 AS AMENDED BY ACT, No. 06 OF 2005

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, Economy and Policy Development do by this Order amend the Order made under said Section 2A and published in the *Extraordinary Gazette Notification* No. 2151/52 dated November 29, 2019 by the addition immediately after Paragraph 3 thereto, of the following new paragraph.

“4. For the purpose of Paragraph 1(a) :

- (i) “Total value of inputs” means the total value of the goods purchased during the taxable period which ended prior to the commencement of the taxable period immediately preceding to the taxable period for which the zero percent (0%) Value Added Tax rate applies.
- (ii) “Inputs which are sourced from local supplies/sources” means the total expenditure incurred for the purchase of locally produced agricultural, horticultural, fishing, animal husbandry or dairy products and any goods manufactured locally with minimum 10% local value addition, for the taxable period which ended prior to the commencement of the taxable period immediately preceding to the taxable period for which the zero percent (0%) Value Added Tax rate applies.”

MAHINDA RAJAPAKSA,
Minister of Finance, Economy and Policy Development.

Ministry of Finance, Economy and Policy Development,
Colombo 01,
December 05, 2019.

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