PARLIAM
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L.D.—O. 7/2000.

AN ACT TO

Be it enacted by t
Republic of Sri L

1. This Act n
(Amendment) Act

2. Section 2 o
of 1996 amended
to as the "princip
in the proviso to
substitution, for t
person who impo
manufacture and
following words :

"goods imp
such goods to
manufacture an

3. Section 3 o
and the following

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

3.
2, the
or reta
sale o

(a

(b

(c

Amendment of section 5 of the principal enactment.

4

No.

(3) by the repeal of s
the substitutio
subsection :—

"(11) The va
reviewable agre
agreement entere
shall be the total
agreement for a
considered as a t

5. Section 7 of the pr
No. 11 of 1998 is hereby
of that section as follows

(*a*) by the repeal of p
the substitution t

"(*a*) goods shal
supplying
goods ;";

(*b*) in paragraph (*b*)

(i) by the subs
paragraph
re-export,"
re-export

(ii) by the sub
paragraph
Sri Lanka ;
Sri Lanka'

(iii) by the rep
paragraph

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

"(*c*) such serv
transportat
goods or p
Commiss
published i

Amendment of section 10 of the principal enactment.

N
of
"d

fo

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Amendment of section 12 of the principal enactment.

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Replacement of section 13 of the principal enactment.

Ac
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"Re
pen

(*b*) mak
und
has
Con

(*c*) has
regi
Gen
the
carr
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afte
opp

the Commis
person with
determined b

9. The following
immediately after sectio
shall have effect as sectio

"Registered person to display tax registration number.

15A. (1)
under sectio
number has
section 15 s
number in le
displaying t
activity carri

(2) Whe
the require
Commission

(*a*) imp
sum
and
of t

Amendment of section 16 of the principal enactment.

A
fol

the value refe
under the Cus
been suspend
or that the c
impede the
registration.".

11. Section 17 o
amended in paragraph
the substitution for the
or a copy thereof; a
registration or a copy
number in the manner

12. Section 20 of
by Act No. 11 of 1998 i
(6) of that section by t
"Notwithstanding the
setting out the followi

"Notwithstandi
where a registered
value of such suppl
or makes a whole s
services he may, w
supply is made or s
as the case may b
provided in subsec
the following.".

13. Section 22 o
by Act, No. 11 of 1
follows :—

(1) by the repeal
the substituti

"(3) Whe
registered per
or to be use

(*c*)

(*d*)

such par
case may
provisio
month, a
from the
taxable
which ev

Provi
person w
processi
the tax p
shall not

In the
within s
shall be
refund t
thereof a
section
proviso

(3)

(4)

Amendment of section 24 of the principal enactment.

14.
amend
the wo

"sha

Pro
corresp
the am
corresp
bad del

15. Section 28 of th
amended in subsection (1
the end of that subsection

"For the purposes
under this section m
periods.".

16. Section 30 o
hereby repealed and th
therefor :—

"Power of Assessor to determine the open market value.

30. Where
registered per

(*a*) for a
valu
or

(*b*) the
taxa
betw

in order to
determine the
on which tax
the circumsta
of supply.".

17. Section 33 of th
amended in subsection (1
from the words "tax in re
additional assessment" o
period, it shall not be la
assessment—

(*a*) has not been ma

(*b*) has been made, t

Amendment of section 34 of the principal enactment.

Amendment of section 75 of the principal enactment.

Amendment of section 76 of the principal enactment.

(2) in the definitio
substitution for t
Government of
undertaking of th
co-ownership of

(3) by the insertion i
"company" of th

"customs bon

(*a*) a bo
secti

(*b*) a bo
secti

(*c*) a wa
in se

(*d*) a Fre
of In
subje
of C

(4) by the insertion
"Deputy Com
definitions :—

"educational

(*a*) a h
estab
No.
Univ

(*b*) any
voca
perso
or
inco

Amendment of the Schedule to the principal enactment.

undertaking;"
of any agricult
poultry (not b
undertaking;";

(2) by the repeal
substitution the

"(v) The s
powd
other
from

(3) in item (vii) of
the words ayur
preparations" c
or homeopath
preparations ;

(4) by the repeal o
substitution the

"(viii) The s
educa
Scho
Gover

(5) in item (xii) of
the words "lic
"liquid petrole
capacity not ex

(6) by the repeal o
substitution the

"(xiii) The s
Gover
autho

(7) in item (xvi)
paragraph (*i*) of
of the followin

"(*i*) life in
crop a

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

(15) by the addition
that Schedule

"(xxxix) The s
crutch
aids o
carrie
compo
effect
deter
Custo

(xL) The s
prepa
micro
reager
ray tu
Braill
from s
by the

(xLi) The su
collec
Forei
migra
dated

(xLii) The su
and cr

(*a*)

(*b*)

(xLiii) The su
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Retrospective effect.

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(*f*) the amendments
the Schedule by section
be deemed for all pu
February 15, 2000 ;

(*g*) the addition of it
21(15) shall be deeme
force on February 15, 2

(4) Notwithstandin
section, on prosecution
enactment for any cont
provisions of sectons 2
33, 34 and 76 and items
(xxxv), (xLi) (xLii) (*o*),
principal enactment as
contravention or non-c
the date on which this A

23. In the event of
and Tamil texts of this

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