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# The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

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## 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, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies do by this Order declare that :

1. The Value Added Tax shall be charged ;

(a) On import of goods set out in the H. S. Code and description specified in Column I and II of Schedule of the *Extraordinary Gazette Notification* No. 2095/20 dated November 01, 2018, at the rate specified in the corresponding entry in Column III of such Schedule ; and

(b) On the import and/or supply of goods or supply of services, other than the import of goods as referred to under sub-paragraph (a) of this paragraph, at the rate of twelve per centum (12%)

2. The Order made under Section 2A of the Value Added Tax Act, No. 14 of 2002, as amended by Act, No. 06 of 2005 and published in the *Extraordinary Gazette Notification* No. 2151/52 dated November 29, 2019 is hereby rescinded.

3. This Order shall come into effect from June 01, 2022.

**RANIL WICKREMESINGHE, M. P.,**  
Minister of Finance, Economic Stabilization  
and National Policies.

Ministry of Finance, Economic Stabilization and National Policies,  
Colombo 01,  
May 31, 2022.

