



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

VALUE ADDED TAX (AMENDMENT)

A

BILL

to amend the Value Added Tax Act, No. 14 of 2002

*Presented by Hon. Eran Wickramaratne, M.P.
on 09th of June, 2023*

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Ordered by Parliament to be printed

[Bill No. 182]

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STATEMENT OF LEGAL EFFECT

This Bill amends section 2A of the Principal Enactment so as to ensure that any Order made by the Minister thereunder will come into force only upon the approval thereof by Parliament.

Value Added Tax (Amendment)

AN ACT TO AMEND THE VALUE ADDED TAX ACT, NO. 14 OF 2002

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:-

1. This Act may be cited as the Value Added Tax (Amendment) Act, No. of 2023. Short title

5 **2.** Section 2A of the Value Added Tax Act, No.14 of 2002 (hereinafter referred to as the “principal enactment”) is hereby amended by the deletion of subsections (2), (3), (4) and (5) thereof, and the substitution therefor of the following new subsections which shall take effect as subsections (2) and (3) thereof:- Amendment of section 2A of Act No.14 of 2002

“**(2)** Every such Order shall be published in the *Gazette*, and shall as soon as convenient thereafter be placed before Parliament for its approval.

15 **(3)** Such Order shall only come into force upon its approval by Parliament.”.

3. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text to prevail in case of inconsistency

