



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

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**VALUE ADDED TAX (AMENDMENT)  
ACT, No. 49 OF 2006**

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[Certified on 15th December, 2006]

*Printed on the Order of Government*

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*Value Added Tax (Amendment)*  
*Act, No. 49 of 2006*

[Certified on 15th December, 2006]

L.D.—O. 78/2006.

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.** (1) This Act may be cited as the Value Added Tax (Amendment) Act, No. 49 of 2006. Short title.

(2) The provisions of this Act shall for all purposes be deemed to have come into operation on November 17, 2006.

**2.** Section 6 of the Value Added Tax Act, No. 14 of 2002 (as last amended by Act, No. 8 of 2006) is hereby amended by the substitution for the words “seven *percentum* ; and” of the words, “ten *percentum* ; and”. Amendment of section 6 of Act, No. 14 of 2002.

**3.** In the case 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.

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