

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

**Part II of March 27, 2015**

**SUPPLEMENT**

*(Issued on 30. 03. 2015)*



**VALUE ADDED TAX (AMENDMENT)**

**A**

**BILL**

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

*Ordered to be published by the Minister of Finance*

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#### *STATEMENT OF LEGAL EFFECT*

*Clause 2* : This clause amends section 2 of the Value Added Tax Act, No. 14 of 2002 (hereinafter referred to as the “principal enactment”), and the legal effect of the section as amended is to introduce the reduction of the rate to 11% and to restrict the deferment by a Strategic Development Project under SVAT only during the project implementation period.

*Clause 3* : This clause amends section 3 of the principal enactment and the legal effect of the section is to extend the liability on wholesale and retail trade where the total turnover for a period of 3 months exceeds Rs.100 million.

*Clause 4* : This clause amends section 5 of the principal enactment to provide for the removal of the condition referred to in the consideration on termination of the lease.

*Clause 5* : This clause amends section 7 of the principal enactment to extend the registration of buying office under SVAT Scheme.

*Clause 6* : This clause amends section 8 of the principal enactment in order to remove the deemed tax liability on locally produced fresh milk.

*Clause 7* : This clause amends section 10 of the principal enactment and the legal effect of the section as amended is to extend the liable threshold for registration.

*Clause 8* : This clause amends section 16 of the principal enactment to provide for the publication in the official website of the Inland Revenue, the inactive files which may be updated on monthly basis.

*Clause 9* : This clause amends section 17 of the principal enactment which is consequential to the amendment made by clause 16 of the Act.

*Clause 10* : This clause amends section 19 of the principal enactment which is consequential to the amendment made by clause 16 of the Act.

*Clause 11* : This clause amends section 21 of the principal enactment which is consequential to the amendment made by clause 16 of the Act.

*Clause 12* : This clause amends section 22 of the principal enactment and the legal effect of the section is to provide for the issue of guidelines by the Commissioner-General for the application of financial consolidation process.

*Clause 13* : This clause amends sections 25A of the principal enactment and is consequential to the amendments made by the registration threshold.

*Clause 14* : This clause amends sections 25C of the principal enactment and is consequential to the amendment made to reduce the rate to 11%.

*Clause 15* : This clause amends section 25F of the principal enactment and the legal effect of the section as amended is to bring the leasing transactions liable to VAT on financial services.

*Clause 16* : This clause inserts a new section to provide for the use of electronic communication or electronic records.

*Clause 17,18, 19,20, 21,22 and 23* : These clauses amend sections 26, 28, 34,41,44,47 and 66 of the principal enactment and is consequential to the amendment made by clause 16 of this Act.

*Clause 24* : This clause amends section 83 of the principal enactment to substitute the definition of the expression “taxable period”.

*Clause 25* : This clause amends Schedule I of the principal enactment to introduce certain exemptions to PART II of that Schedule.

*Clause 26* : This clause amends the amendment made to the principal enactment by section 13 of the Amendment Act No 7 of 2014, for better clarification.

*Value Added Tax (Amendment)*

L.D.—O. 16/2015

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. of 2015 and subject to subsection 5 (2) of this section, shall be deemed to have come into operation on January 1, 2015 unless the date on which certain provisions shall come into operation are specified in such sections.

Short title  
and the date  
of operation.

(2) The amendments made to section 17, 19, 21, 25A(5), 10 26, 28, 34, 41, 44, 47 and 66 by this Act shall come into operation on such date as the Minister may appoint by Order published in the *Gazette*.

2. Section 2 of the Value Added Tax Act, No.14 of 2002 (hereinafter referred to as the “principal enactment”) is hereby 15 amended as follows:-

Amendment  
of section 2  
of the Value  
Added Tax  
Act, No.14  
of 2002.

(1) in item (iii) of sub-paragraph (v) of subsection (1) of that section by the repeal of the words and figures “(iii) for the period commencing on” up to the words “at zero *per centum*” and the substitution therefor 20 of the following:-

“(iii) for the period commencing on November 23, 2010 and ending on December 31, 2010 and for any taxable period commencing on or after January 1, 2011, and ending on 25 December 31, 2014, at the rate of twelve *per centum* (of which the tax fraction is 3/28); and

- (iv) for any taxable period commencing on or after January 1, 2015 at the rate of eleven *per centum* (of which the tax fraction is 11/111),  
on the value of such goods or services supplied, or  
goods imported, other than the goods or services  
chargeable with tax at zero *per centum*"; and
- (2) by the repeal of item (vi) of sub-paragraph (e) of subsection (2) of that section and the substitution therefor of the following new sub-paragraph:-
- “(vi) any person registered under the provisions of subsection (7) of section 22 of this Act, including any strategic development project in terms of subsection (4) of section 3 of the Strategic Development Project Act, No.14 of 2008, as is referred to in sub-paragraph (i) of paragraph (f) of Part II of the First Schedule where purchases are allowed to be made from persons registered for Simplified Value Added Tax Scheme, during the project implementation period insofar as such supplies are project related supplies;”.
- (3) in sub-paragraph (e) of subsection (2) of that section, by the substitution for the words “such purpose and which are specified in the Order published in the *Gazette*.” of the words “such purpose and published in the *Gazette*.”.
- (4) by the repeal of item (ii) of paragraph (a) of the second proviso to subsection (3) of that section and the substitution therefor of the following new item:-
- “(ii) any goods imported by any registered person referred to in subsection (7) of section 22 including a strategic development Project approved under the provisions of the Strategic Development

5 Projects Act, No.14 of 2008 as per the conditions specified therein during such project implementation period which are project related goods subject to the provisions of section 22 of this Act;”.

3. Section 3 of the principal enactment is hereby amended as follows:-

Amendment  
of section 3  
of the  
principal  
enactment.

10 (1) in paragraph (f) of subsection (1) of that section, by the repeal of the words “(f) any person or partnership” up to the words “Part II of the First Schedule.” and the substitution therefor of the following:-

15 “(f) any person or a partnership having total supplies of goods for any consecutive period of three months in any calendar year not less than rupees-

20 (i) five hundred million, for any such period of three months falling within any period commencing on or after January 1, 2013, but ending on or before December 31, 2013;

25 (ii) two hundred and fifty million, for any such period of three months falling within any period commencing on or after January 1, 2014, but ending on or before December 31, 2014; and

(iii) one hundred million, for any such period of three months falling within any period commencing on or after January 1, 2015,

30 including the supplies under the preceding paragraphs of this section and any supplies exempted under Part II of the First Schedule”.;

- (2) in paragraph (i) of subsection (2) of that section, by the substitution for the words “for the purposes of this Act” of the words “for the purposes of this Act in which any director or partner is a director or partner of such other business or businesses; and”.

4. Section 5 of the principal enactment is hereby amended by the repeal of subsection (10) of that section and the substitution thereof of the following new subsection:-

Amendment of section 5 of the principal enactment.

“(10) For any period-

- (a) prior to January 1, 2015, where any goods supplied under a lease agreement is subsequently transferred to the lessee at the termination of such agreement for a consideration not exceeding ten *per centum* of the total consideration of the lease agreement, such consideration shall be deemed to be a lease rental recovered under such agreement, and where such consideration is more than ten *per centum* of the total consideration of the lease agreement such supply shall be deemed to be a separate supply.

- (b) on or after January 1, 2015, where any goods supplied under a lease agreement is subsequently transferred to the lessee at the termination of such agreement for a consideration, the total consideration of the lease agreement shall be treated as a lease rental.”.

5. Section 7 of the principal enactment is hereby amended by the repeal of sub-paragraph (vii) of paragraph (b) of subsection (1) of that section and the substitution thereof of the following new sub-paragraph:-

Amendment of section 7 of the principal enactment.

- “(vii) the provision of services to overseas buyers by a garment buying office registered with the Textile

Quota Board established under the Textile Quota Board Act, No.33 of 1996 or the Simplified Value Added Tax Scheme, as the case may be, where payment for such service is received in foreign currency, through a Bank in Sri Lanka insofar as such services are identified by the Commissioner-General as being services essential for facilitating the export of garments to such overseas buyers.”.

6. Section 8 of the principal enactment is hereby amended by the repeal of the first proviso to that section and the substitution thereof of the following new proviso:-

Amendment of section 8 of the principal enactment.

“Provided that, in the case of a registered person referred to in paragraph (f) of section 3 of this Act, the value of the supply of goods exempted under this Act made by such registered person directly or on behalf of any other person, which is in excess of twenty five *per centum* of the value of total supply of goods of such registered person other than the value of the supply of-

- (a) zero rated articles;
- (b) locally produced fresh milk; and
- (c) goods subject to Special Commodity Levy where the supply is made by the importer himself, shall notwithstanding the provision contained in the Special Commodity Levy Act, No. 48 of 2007,

be deemed to be treated as liable supplies of such registered person and chargeable to tax at the rate specified in section 2 of this Act using the tax fraction on the tax inclusive consideration:”.

7. Section 10 of the principal enactment is hereby amended as follows:-

Amendment of section 10 of the principal enactment.

(1) in subsection (1) of that section:-

- (i) in paragraph (iii), by the substitution for the words and figures “(iii) on or after



January 1, 2013, carries on” of the words and figures “(iii) on or after January 1, 2013, but prior to January 1, 2015 carries on”.

- 5 (ii) by the insertion immediately after paragraph (iii), of the following new paragraph:-

“(iv) on or after January 1, 2015 carries on or carries out any taxable activity in Sri Lanka shall be required to be registered under this Act, if-

- 10 (a) at the end of any taxable period of one month or three months, as the case may be, the total value of the taxable supplies of goods or services or goods and services  
15 of such person, made in Sri Lanka in that taxable period of one month or three months, as the case may be, has three million seven hundred and fifty thousand  
20 rupees; or

- (b) in the twelve months period then ending, the total value of the taxable supplies of goods or services or goods and services of  
25 such person, made in Sri Lanka has exceeded fifteen million rupees; or

- (c) at any time, there are reasonable grounds to believe that the total value of the taxable supplies of goods or services or goods and services of such person in  
30 Sri Lanka, in the succeeding one

5 month or three months taxable period, as the case may be, is likely to exceed three million seven hundred and fifty thousand rupees or in the succeeding twelve months period is likely to exceed fifteen million rupees.”.

10 (2) in subsection (2) of that section, by the substitution for the words and figures “is not less than rupees two hundred and fifty million.” of the words and figures “is not less than rupees-

15 (a) five hundred million for any such period of three months falling within any period commencing on or after January 1, 2013, but ending on or before December 31, 2014;

20 (b) two hundred and fifty million for any such period of three months falling within the period commencing on or after January 1, 2014 but ending on or before December 31, 2014; and

(c) one hundred million for any such period of three months commencing on or after January 1, 2014.”,

25 **8. Section 16 of the principal enactment is hereby amended as follows:-**

Amendment  
of section 16  
of the  
principal  
enactment.

30 (1) in subsection (2) of that section, by the substitution for the words “protection of revenue, cancel his registration.” of the words “protection of revenue, cancel his registration or list such registration as an inactive registration for the purposes of this Act until further inquiries are made prior to such cancellation.”.

- (2) by the repeal of subsection (2A) of that section and the substitution therefor of the following new subsection:-

“(2A) Where the Commissioner-General-

- 5                   (a) cancels any registration under subsection (2), he shall cause a list of names and the registration numbers of such registered persons to be published in three daily newspapers in Sinhala,  
10                   Tamil and English languages, having a wide circulation; or
- (b) decides such registration as inactive, shall publish the names and registration numbers of the persons whose  
15                   registration has been decided as inactive in the official Web Site of the Department and the list so published shall be updated on monthly basis, notwithstanding the provisions of  
20                   section 73.”.

**9.** Section 17 of the principal enactment is hereby amended, by the substitution for the words “in writing” wherever such words appear in subsection (2) of that section of the words “in writing or by electronic means”. Amendment of section 17 of the principal enactment.

25   **10.** Section 19 of the principal enactment is hereby amended, by the substitution for the words “in writing” of the words “in writing or by electronic means”. Amendment of section 19 of the principal enactment.

**11.** Section 21 of the principal enactment is hereby amended, other than subsection (1) thereof by the  
30 substitution for the words “in writing” wherever such words appear of the words “in writing or by electronic means”. Amendment of section 21 of the principal enactment.

**12.** Section 22 of the principal enactment is hereby amended as follows:-

Amendment  
of section 22  
of the  
principal  
enactment.

- (1) by the repeal of the first proviso to subsection (6) of that section and substitution therefor of the following new proviso:-

5

“Provided that, notwithstanding the provisions of subsection (2), and the exemptions specified in item (i) and item (ii) of sub-paragraph (f) of Part II of the First Schedule to this Act, any registered person who is engaged in supplying of goods or services to—

10

- (a) any special project as is referred to in item (ii) above where the payment is borne by the Government; or

15

- (b) any strategic development project as is referred to in item (i) above if such supplies are project related supplies and are allowable to be claimed by the said Strategic Development Project within the provisions under the Strategic Development Act, No. 14 of 2008,

20

may be allowed to claim the input tax on the purchase of goods or services connected to supply of goods or services made to such projects.”;

25

- (2) in subsection (13) of that section, by the substitution for the words “issued by the Central Bank for this purpose.” of the words and figures “issued by the Central Bank for this purpose and read with the guidelines issued and published by the Commissioner-General of Inland Revenue.”.

30

**13.** Section 25A of the principal enactment is hereby amended as follows:-

Amendment  
of section 25A  
of the  
principal  
enactment.

- (1) in paragraph (b) of subsection (2) of that section, by the substitution for the words and figures “on or

after January 1, 2013.” of the words and figures “on or after January 1, 2013 but prior to January 1, 2015; or”;

- 5 (2) by the insertion immediately after paragraph (b) of that subsection the following new paragraph:-

10 “(c) where the value of such supplies for a period of three months exceeds three million seven hundred and fifty thousand rupees or for a period of twelve months exceeds fifteen million rupees, as the case may be, if such registration has taken place for any period on or after January 1, 2015.”;

- 15 (3) in subsection (5) of that section, by the substitution for the words “in writing” of the words “in writing or by electronic means”.

**14.** Section 25c of the principal enactment is hereby amended in subsection (3) of that section as follows:-

Amendment of section 25c of the principal enactment.

- 20 (1) in paragraph (c) of that section, by the substitution for the words “twenty *per centum*; and” of the words “twenty *per centum*;”;

- (2) by the repeal of paragraph (d) of that subsection and the substitution therefor of the following new paragraph:-

25 “(d) commencing from January 1, 2011, but prior to January 1, 2015 shall be twelve *per centum*;”;

- (3) by the addition immediately after paragraph (d) of that subsection, the following new paragraph:-

30 “(e) commencing from January 1, 2015, shall be eleven *per centum*.”.

**15.** Section 25<sup>F</sup> of the principal enactment is hereby amended in paragraph (h) of that section as follows:-

Amendment  
of section  
25<sup>F</sup> of the  
principal  
enactment.

(1) in sub-paragraph (b) of that paragraph by the substitution for the words “twelve months as at the date of such agreement” of the words “twelve months as at the date of such agreement, or”;

(2) by the addition immediately after sub-paragraph (b) of that paragraph, the following new sub-paragraph:-

“(c) of leasing facilities under any finance lease agreement or operating leasing agreement on any asset other than any land or building, if such agreement is entered into on or after October 25, 2014 and not being an agreement for re-schedule of any agreement entered into prior to October 25, 2014.”.

**16.** The following new section is hereby inserted immediately after section 25J of the principal enactment and shall have effect as section 25K of that enactment:-

Insertion of  
new section  
25<sup>K</sup> in the  
principal  
enactment.

25<sup>K</sup>. The Minister may on the recommendation of the Commissioner-General of Inland Revenue make regulations for the purpose of authorizing or facilitating the use of electronic communications or electronic records in respect of matters specified in section 8 of the Electronic Transactions Act, No.19 of 2006.”.

**17.** Section 26 of the principal enactment is hereby amended in subsection (2) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment  
of section 26  
of the  
principal  
enactment.

**18.** Section 28 of the principal enactment is hereby amended in subsection (1) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment  
of section 28  
of the  
principal  
enactment.

**19.** Section 34 of the principal enactment is hereby amended in subsection (2) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”. Amendment of section 34 of the principal enactment.

5     **20.** Section 41 of the principal enactment is hereby amended in subsection (1) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”. Amendment of section 41 of the principal enactment.

10    **21.** Section 44 of the principal enactment is hereby amended in subsection (1) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”. Amendment of section 44 of the principal enactment.

15    **22.** Section 47 of the principal enactment is hereby amended by the substitution for the words “in writing” of the words “in writing or by electronic means”. Amendment of section 47 of the principal enactment.

**23.** Section 66 of the principal enactment is hereby amended by the substitution for the words “in writing” of the words “in writing or by electronic means”. Amendment of section 66 of the principal enactment.

20    **24.** Section 83 of the principal enactment is hereby amended in the expression of the definition “taxable period” as follows:- Amendment of section 83 of the principal enactment.

(1) by the insertion immediately before paragraph (a) of the following:-

“(1) for any period prior to April 1, 2011-”; and

25    (2) by the addition immediately after paragraph (b) of the following:-

“(2) for any period commencing on or after April 1, 2011-

(a) a period of one month (other than in

respect of the specified institutions referred to in section 25B) –

- 5 (i) where any person registered with the Simplified Value Added Tax Scheme and accorded Registered Identified Purchaser status as specified in the Guidelines issued and published in the *Gazette* by the Commissioner-General for that purpose referred to in paragraph (e) of subsection (2) of section 2;
- 10
- 15 (ii) where any person has commenced a business or started a project and undertakes to comply with the requirements of subsection (7) of section 22 of the Value Added Tax Act, No.14 of 2002 or subsection (6) of section 22 of the Goods and Services Tax Act, No.34 of 1996;
- 20
- 25 (b) a period of three months commencing respectively on the first day of January, the first day of April, the first day of July and the first day of October of each year in respect of a registered person who is not referred to in paragraph (a) or who has opted to submit quarterly returns on the approval by the Commissioner-General;”.
- 30

**25.** The First Schedule of the principal enactment is hereby amended in PART II thereof as follows:-

- (1) The Heading of PART II of the principal enactment is hereby amended by the substitution for the words

Amendment of PART II of the First Schedule to the principal enactment.



and figures “For any taxable period commencing on or after January 1, 2004,-” of the words and figures “For any taxable period commencing on or after January 1, 2004 (subject to effective dates specified in subsequent amendments to the Schedule).”;

- (2) Paragraph (a) of that PART is hereby amended by the addition immediately after item (xxv) of the following new item:-

“(xxvi) ethyl alcohol imported or manufactured and supply as a by-product which is liable to Customs duty and Cess on importation or excise duty under the Excise Duty Ordinance on manufacturing of such products.”;

- (3) in paragraph (b) of that Part-

(a) in sub-item (ii) of item (A) of sub-paragraph (b) of item (ii) of that PART by the substitution for the words and figures “on or after April 1, 2012.” of the words and figures “on or after April 1, 2012, if such lease agreement is entered into on or before October 24, 2014.”;

(b) in sub-item (iii) of item (A) of sub-paragraph (b) of item (ii) of that PART, by the substitution for the words and figures “on or after January 1, 2013.” of the words and figures “on or after January 1, 2013, if such lease agreement is entered into on or before October 24, 2014.”;

(c) in item (B) of sub-paragraph (b) of item (ii) of that PART, by the substitution for the words and figures “on or after January 1, 2005;” of

the words and figures “on or after January 1, 2005, if such agreement is entered into on or before October 24, 2014;”;

- 5 (d) in item (C) of sub-paragraph (b) of item (ii) of that PART, by the substitution for the words and figures “paragraph (c)” of the words and figures “paragraph (c), if such agreement is entered into on or before October 24, 2014.”;
- 10 (e) in item (b) of sub-paragraph (h) of item (x) of that Part,
- (i) by the substitution for the words “date of such agreement;” of the words “date of such agreement; or” and
- 15 (ii) by the addition immediately after item (b) of sub-paragraph (h) of item (x), the following new sub-item:-
- 20 “(c) of leasing facilities under any finance lease agreement or operating leasing agreement on any asset other than land or building if such agreement is entered into on or after October 25, 2014 not being an agreement for re-schedule of any agreement entered into prior to October 25, 2014;”.
- 25
- 30 (f) in item (xi) of that PART, by the substitution for the words “the project relates exclusively to the aforesaid supply, lease or rental;” of the words “the project relates exclusively or partially to the aforesaid supply, lease or rental;”;

- (g) by the repeal of item (xiii) of that Part and the substitution therefor of the following new item:-

“(xiii) imported-

- 5 (a) unprocessed timber logs, ships  
or rattans; or
- (b) any article subject to the  
Special Commodity Levy  
10 under the Special Commodity  
Levy Act, No. 48 of 2007  
subject to the condition that  
such articles are sold without  
any processing except  
adaptation for sale;”;

- 15 (h) by the repeal of item (xxxi) of that PART and  
the substitution therefor of the following new  
item:-

“(xxxi) telecommunication services liable  
to the telecommunication levy  
20 under the Telecommunication Levy  
Act, No.21 of 2011, and the services  
specifically excluded from such  
liability in the definition of the  
expression “telecommunication  
25 services” in that Act (effective from  
January 1, 2014);”;

- (4) in paragraph (c) of that PART:-

- (a) by the repeal of item (xxx) of that PART and  
the substitution therefor of the following new  
30 item:-

“(xxx) samples in relation to a business  
worth not more than rupees-

- (a) twenty five thousand, on such imports made prior to January 1, 2015; and
- (b) fifty thousand on such imports for any period on or after January 1, 2015,
- subject to such terms and conditions as specified by the Director-General of Customs;” and
- (b) by the addition immediately after item (xxxvii) of the following new item:-
- “(xxxviii) machinery, equipment or spare parts by Sri Lanka Ports Authority to be used exclusively within the ports of the Sri Lanka Ports Authority”.
- (5) by the addition immediately after paragraph (k) of that PART the following new paragraph:-
- “(l) with effect from October 25, 2014, the import or supply of -
- (a) (i) any motor vehicle identified under the Harmonized Commodity Description and Coding Numbers for Custom purposes and liable to the Excise (Special Provisions) Duty under the Excise (Special Provisions) Act, No. 13 of 1989 on the importation of such vehicle or any motor vehicle liable to the same duty on the manufacture of any such vehicle;

(ii) any motor vehicle remain unsold as at October 25, 2014, which would otherwise have been liable to the same duty on the importation or manufacture of the same, if imported or manufactured after October 25, 2014,

other than any vehicle supplied under a financial leasing agreement entered into prior to October 25, 2014, which are disposed after the repossessed of the same by the lessor on which input tax had been claimed;

(b) cigarettes identified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes and liable to the Excise (Special Provisions) Duty under Excise (Special Provisions) Act, No. 13 of 1989 and Cess under Sri Lanka Export Development Act, No. 40 of 1979 on the importation or manufacture of the same including cigarettes in the stocks remain unsold as at October 25, 2014 which would have been liable to the same duty on the importation or manufacture the same, if imported or manufactured after October 25, 2014; or

(c) liquor identified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes and subject to the Customs Duty and Cess on the importation or Excise (Ordinance) Duty on manufacture of the same including liquor imported or

5 manufactured prior to October 25, 2014  
 remain unsold as at October 25, 2014  
 which would have been liable to the  
 same duty and Cess on importation  
 or Excise (Ordinance) Duty on  
 manufacture of the same, if imported or  
 manufactured after October 25, 2014.”.

10 **26.** The Amendment introduced to the principal enactment by section 13 of the Value Added Tax (Amendment ) Act, No.7 of 2014 is hereby amended by the substitution of paragraph (c) of that section of the following new paragraph:-  
 Amendment of section 13 of the Value Added Tax (Amendment) Act, No.7 of 2014.

15 “(c) by the substitution for the word “Senior Assessor” wherever such words occurs in the principal enactment, of the words “Deputy Commissioner or Senior Deputy Commissioner”.

20 **27.** Any person who is authorized to collect the Value Added Tax as provided for in this Act during the period commencing from January 1, 2015 and ending on the date on which the Certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have acted with due authority and such collection shall be deemed to have been, and to be, validly made and such person is hereby indemnified against all actions civil or criminal, in respect of such collection:  
 Validation.

Provided that, the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any tax collected as provided for in this Act during the said period.

30 **28.** 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.

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