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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2113/46 - 2019 මාර්තු මස 07 වැනි බ්‍රහස්පතින්දා - 2019.03.07
No. 2113/46 - THURSDAY, MARCH 07, 2019

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

THE FINANCE ACT, No. 35 OF 2018

Order under Section 19 read together with Section 51

BY virtue of the powers vested in me by Section 19 read together with Section 51 of the Finance Act, No. 35 of 2018, I, Mangala Samaraweera, Minister of Finance, do by this Order amend the Finance (Luxury Tax on Motor Vehicle) Regulations No. 1 of 2019, published in the *Extraordinary Gazette Notification* No. 2113/11 dated March 05, 2019, by deleting Regulation No. 3 including its sub-paragraphs (a) and (b) and replacing by the following new Regulation No. 3.

“3. The luxury tax on motor vehicle payable in terms of Section 19 of the Act, on any specified motor vehicle, imported into Sri Lanka based on any Letters of Credit (LC) established or assembled in Sri Lanka for which, the bill of entry delivered to the Director General of Customs on or after March 06, 2019, shall be paid to the Director General of Customs, by the person importing such motor vehicle, or delivering such bill of entry, as the case may be, at the time of releasing the motor vehicle from the Sri Lanka Customs”.

MANGALA SAMARAWEEA,
Minister of Finance

Ministry of Finance,
Colombo 01,
March 07, 2019.

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