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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

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No. 1991/17 - TUESDAY, NOVEMBER 01, 2016

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

VALUE ADDED TAX ACT, No. 14 OF 2002

BY virtue of the powers vested in me under Subsection (15) of Section 5 of the Value Added Tax Act, No. 14 of 2002, as last amended by the Value Added Tax (Amendment) Act, No. 20 of 2016, I, Ravi Karunanayake, Minister of Finance do by this order prescribe that the cost of the services set out in the Schedule hereto, shall be excluded in calculating the value of supply of healthcare services for the purpose of Value Added Tax, with effect from 01.11.2016.

RAVI KARUNANAYAKE,
Minister of Finance.

Ministry of Finance,
Colombo 01,
1st of November 2016.

Schedule

Cost of any healthcare service other than the fees paid to medical practioners, medical consultation fees, channeling fees and hospital room charges.

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