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The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

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(Published by Authority)

PART I : SECTION (I) — GENERAL Government Notifications

Order under Section 2A of Value Added Tax Act, No. 14 of 2002 as amended by Act, No. 06 of 2005

BY virtue of the powers vested in me by Section 2A of the Value Added Tax Act, No. 14 of 2002, as amended by Act, No. 06 of 2005, I, Mahinda Rajapaksa, Minister of Finance, Economy and Policy Development do by this Order declare that :

1. The Value Added Tax shall be charged;

- (a) On the supply of services by a hotel, guest house, restaurant or other similar businesses providing similar services, registered with the Sri Lanka Tourism Development Authority, if sixty per centum (60%) of the total value of the inputs are sourced from local supplies/sources, at the rate of zero per centum (0%),
- (b) On the supply of financial services, at the rate of fifteen percentum (15%),
- (c) On import of goods set out in the H. S. Code and description specified in Column I and II of Schedule of the *Extraordinary Gazette* Notification No. 2095/20 dated November, 01, 2018, at the rate specified in the corresponding entry in Column III of such Schedule, and
- (d) On the import and/or supply of goods or supply of services, other than supply of services/import of goods as referred to under sub-paragraphs (a) (b) and (c) of this paragraph, at the rate of eight per centum (8%)

2. The Orders made under Section 2A of Value Added Tax Act, No. 14 of 2002, as amended by Act, No. 06 of 2005 and published in the *Extraordinary Gazette* Notifications No. 2095/19 dated November 01, 2018, No. 2125/69 dated June 01, 2019 and No. 2147/59 dated October 31, 2019 are hereby rescinded.



3. This Order shall come into effect from December 01, 2019.

MAHINDA RAJAPAKSA,
Minister of Finance, Economy and Policy Development.

Ministry of Finance, Economy and Policy Development.
Colombo 01,
29th November, 2019.

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