

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, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies do by this Order, amend the order published in Extraordinary Gazette Notification No. 2282/26 dated May 31, 2022 by the substitution for the sub paragraph (b) of paragraph 1, of the following sub paragraph, with effect from January 01, 2024.

"(b) On the import and/or supply of goods or supply of services, other than the import of goods as referred to under sub-paragraph (a) of this paragraph, at the rate of eighteen per centum (18%)."

The Extraordinary Gazette Notification No. 2295/08 dated August 31, 2022 will be hereby rescinded with effect from January 01, 2024.



Ranil Wickremesinghe,

Minister of Finance, Economic Stabilization
and National Policies

Ministry of Finance, Economic Stabilization and National Policies,

Colombo 01,

December 19, 2023.