

The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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, Mangala Samaraweera, Minister of Finance, do by this Order declare that, the Value Added Tax shall be charged on the supply of services specified in Column I of the Schedule hereto, at the rate specified in the corresponding entry in Column II, of such Schedule, for the period commencing from June 01, 2019 and ending on March 31, 2020.

The Order 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by Act, No. 06 of 2005 and published in the Extraordinary Gazette Notification No. 2124/3 dated May 21, 2019 is hereby repealed with effect from June 01, 2019.



MANGALA SAMARAWEERA,
Minister of Finance

Ministry of Finance,
Colombo 01,
MAY 31, 2019.

SCHEDULE

Serial No.	I Description	II Tax Rate
1.	Supply of services by a hotel, guest house, restaurant or other similar businesses providing similar services, registered with the Sri Lanka Tourism Development Authority	7%
2.	Supply of services in respect of inbound tours, by a travel agent registered with the Sri Lanka Tourism Development Authority.	7%