PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

VALUE ADDED TAX (AMENDMENT)

ACT, No. 11 OF 2015

[Certified on 30th October, 2015]

Printed on the Order of Government

Published as a Supplement to Part II of the Gazette of the Democratic

Socialist Republic of Sri Lanka of October 30, 2015

PRINTEDATTHE DEPARTMENTOFGOVERNMENTPRINTING,SRILANKA

TO BEPURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 18.00 Postage : Rs. 70.00

Value Added Tax (Amendment) 1

Act, No. 11 of 2015

[Certified on 30th October, 2015]

L.D.—O. 16/2015

AN ACT TO AMEND THE VALUE ADDED TAX ACT, NO. 14 OF 2002

BE it enacted by the Parliament of the Democratic Socialist

Republic of Sri Lanka as follows:-

1. (1) This Act may be cited as the Value Added Tax Short title and

the date of

(Amendment) Act, No. 11 of 2015 and subject to subsection

operation.

(2) of this section, shall be deemed to have come into

operation on January 1, 2015 unless the date on which

certain provisions shall come into operation are specified in

such sections.

(2) The amendments made to section 17, 19, 21, 25A(5),

26, 28, 34, 41, 44, 47 and 66 by this Act shall come into

operation on such date as the Minister may appoint by Order

published in the Gazette.

2. Section 2 of the Value Added Tax Act, No.14 of 2002 Amendment of

section 2 of the

(hereinafter referred to as the “principal enactment”) is hereby

Value Added

amended as follows:- Tax Act, No.14

of 2002.

(1) in item (iii) of sub-paragraph (v) of subsection (1)

of that section by the repeal of the words and figures

“(iii) for the period commencing on” up to the words

“at zero per centum” and the substitution therefor

of the following:-

“(iii) for the period commencing on November

23, 2010 and ending on December 31, 2010

and for any taxable period commencing on

or after January 1, 2011, and ending on

December 31, 2014, at the rate of twelve

per centum (of which the tax fraction is

3/28); and

2—PL 009229—2950 (09/2015)

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(iv) for any taxable period commencing on or

after January 1, 2015 at the rate of eleven per

centum (of which the tax fraction is 11/111),

on the value of such goods or services supplied, or

goods imported, other than the goods or services

chargeable with tax at zero per centum”; and

(2) by the repeal of item (vi) of sub-paragraph (e) of

subsection (2) of that section and the substitution

therefor of the following new sub-paragraph:-

“(vi) any person registered under the provisions

of subsection (7) of section 22 of this Act,

including any strategic development

project in terms of subsection (4) of section

3 of the Strategic Development Project Act,

No.14 of 2008, as is referred to in sub-

paragraph (i) of paragraph (f) of Part II of the

First Schedule where purchases are allowed

to be made from persons registered for

Simplified Value Added Tax Scheme,

during the project implementation period

insofar as such supplies are project related

supplies;”.

(3) in sub-paragraph (e) of subsection (2) of that section,

by the substitution for the words “such purpose

and which are specified in the Order published in

the Gazette.” of the words “such purpose and

published in the Gazette.”.

Amendment of 3. Section 3 of the principal enactment is hereby

section 3 of the amended as follows:-

principal

enactment.

(1) in paragraph (f) of subsection (1) of that section, by

the repeal of the words “(f) any person or partnership”

up to the words “Part II of the First Schedule.” and

the substitution therefor of the following:-

“(f) any person or a partnership having total

supplies of goods for any consecutive period

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of three months in any calendar year not

less than rupees–

(i) five hundred million, for any such

period of three months falling within

any period commencing on or after

January 1, 2013, but ending on or

before December 31, 2013;

(ii) two hundred and fifty million, for any

such period of three months falling

within any period commencing on or

after January 1, 2014, but ending on

or before December 31, 2014; and

(iii) one hundred million, for any such

period of three months falling within

any period commencing on or after

January 1, 2015,

including the supplies under the preceding

paragraphs of this section and any supplies

exempted under Part II of the First Schedule;”.;

(2) in paragraph (i) of subsection (2) of that section, by

the substitution for the words “for the purposes of

this Act” of the words “the substitution for the words

“for the purposes of this Act, including any business

in which any director of a company or partner of a

partnership is a director or partner of such other

business or businesses; and”.

4. Section 5 of the principal enactment is hereby Amendment of

amended by the repeal of subsection (10) of that section and section 5 of the

principal

the substitution therefor of the following new subsection:-

enactment.

“(10) For any period-

(a) prior to October 25, 2014, where any goods

supplied under a lease agreement is

subsequently transferred to the lessee at the

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termination of such agreement for a

consideration not exceeding ten per centum

of the total consideration of the lease

agreement, such consideration shall be

deemed to be a lease rental recovered under

such agreement, and where such consideration

is more than ten per centum of the total

consideration of the lease agreement, such

supply shall be deemed to be a separate

supply.

(b) on or after October 25, 2014, where any goods

supplied under a lease agreement is

subsequently transferred to the lessee at the

termination of such agreement for a

consideration, such consideration shall be

treated as a lease rental obtained under such

lease agreement.”.

Amendment of 5. Section 7 of the principal enactment is hereby

section 7 of the amended by the repeal of sub-paragraph (vii) of paragraph

principal

(b) of subsection (1) of that section and the substitution

enactment.

therefor of the following new sub-paragraph:-

“(vii) the provision of services to overseas buyers by a

garment buying office registered with the Textile

Quota Board established under the Textile Quota

Board Act, No.33 of 1996 or the Simplified Value

Added Tax Scheme, as the case may be, where

payment for such service is received in foreign

currency, through a bank in Sri Lanka in so far as

such services are identified by the Commissioner-

General as being services essential for facilitating

the export of garments to such overseas buyers.”.

Amendment of 6. Section 8 of the principal enactment is hereby

section 8 of the amended by the repeal of the first proviso to that section and

principal

the substitution therefor of the following new proviso:-

enactment.

“Provided that, in the case of a registered person referred

to in paragraph (f) of section 3 of this Act, the value of the

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supply of goods exempted under this Act made by such

registered person directly or on behalf of any other person,

which is in excess of twenty five per centum of the value of

total supply of goods of such registered person other than

the value of the supply of-

(a) zero rated articles;

(b) locally produced fresh milk, and with effct from

November 1, 2015 locally grown fruits and

vegetables or locally produced rice; and

(c) goods subject to Special Commodity Levy where

the supply is made by the importer himself, shall

notwithstanding the provisions contained in the

Special Commodity Levy Act, No. 48 of 2007,

be deemed to be treated as liable supplies of such registered

person and chargeable to tax at the rate specified in section

2 of this Act using the tax fraction on the tax inclusive

consideration:”.

7. Section 10 of the principal enactment is hereby Amendment of

amended as follows:- section 10 of the

principal

enactment.

(1) in subsection (1) of that section—

(i) in paragraph (iii), by the substitution for

the words and figures “(iii) on or after

January 1, 2013, carries on” of the words and

figures “(iii) on or after January 1, 2013, but

prior to January 1, 2015 carries on”.

(ii) by the insertion immediately after paragraph

(iii), of the following new paragraph:-

“(iv) on or after January 1, 2015 carries on

or carries out any taxable activity in

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Sri Lanka shall be required to be

registered under this Act, if-

(a) at the end of any taxable period

of one month or three months, as

the case may be, the total value

of the taxable supplies of goods

or services or goods and services

of such person, made in Sri Lanka

in that taxable period of one

month or three months, as the

case may be, has three million

seven hundred and fifty thousand

rupees; or

(b) in the twelve months period then

ending, the total value of the

taxable supplies of goods or

services or goods and services of

such person, made in Sri Lanka

has exceeded fifteen million

rupees; or

(c) at any time, there are reasonable

grounds to believe that the total

value of the taxable supplies of

goods or services or goods and

services of such person in

Sri Lanka, in the succeeding one

month or three months taxable

period, as the case may be, is

likely to exceed three million

seven hundred and fifty thousand

rupees or in the succeeding

twelve months period is likely to

exceed fifteen million rupees.”.

(2) in subsection (2) of that section, by the substitution

for the words “is not less than rupees two hundred

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and fifty million.” of the words and figures “is not

less than rupees-

(a) five hundred million for any such period of

three months falling within any period

commencing on or after January 1, 2013, but

ending on or before December 31, 2013;

(b) two hundred and fifty million for any such

period of three months falling within the

period commencing on or after January 1,

2014 but ending on or before December 31,

2014; and

(c) one hundred million for any such period of

three months commencing on or after January

1, 2015.”.

8. Section 16 of the principal enactment is hereby Amendment of

amended as follows:- section 16 of the

principal

enactment.

(1) in subsection (2) of that section, by the substitution

for the words “protection of revenue, cancel his

registration.” of the words “protection of revenue,

cancel his registration or list such registration as

an inactive registration for the purposes of this Act

until further inquiries are made prior to such

cancellation.”.

(2) by the repeal of subsection (2A) of that section and

the substitution therefor of the following new

subsection:-

“(2A) Where the Commissioner-General-

(a) cancels any registration under

subsection (2), he shall cause a list of

names and the registration numbers of

such registered persons to be published

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in three daily newspapers in Sinhala,

Tamil and English languages, having a

wide circulation; or

(b) decides such registration as inactive,

shall publish the names and registration

numbers of the persons whose

registration has been decided as

inactive in the official web site of the

Department of Inland Revenue and the

list so published shall be updated on

monthly basis, notwithstanding the

provisions of section 73.”.

Amendment of 9. Section 17 of the principal enactment is hereby

section 17 of the amended, by the substitution for the words “in writing”

principal

wherever such words appear in subsection (2) of that section

enactment.

of the words “in writing or by electronic means”.

Amendment of 10. Section 19 of the principal enactment is hereby

section 19 of the amended, by the substitution for the words “in writing” of

principal

the words “in writing or by electronic means”.

enactment.

Amendment of 11. Section 21 of the principal enactment is hereby

section 21 of the amended, other than subsection (1) thereof by the

principal

substitution for the words “in writing” wherever such words

enactment.

appear, of the words “in writing or by electronic means”.

Amendment of 12. Section 22 of the principal enactment is hereby

section 22 of the amended as follows:-

principal

enactment.

(1) by the repeal of the first proviso to subsection (6)

of that section and substitution therefor of the

following new proviso:-

“Provided that, notwithstanding the provisions

of subsection (2), and the exemptions specified in

item (i) and item (ii) of paragraph (f) of Part II of the

First Schedule to this Act, any registered person

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who is engaged in supplying of goods or services

to–

(a) any special project as is referred to in item

(ii) above where the payment is borne by the

Government; or

(b) any strategic development project as is

referred to in item (i) above if such supplies

are project related supplies and are allowable

to be claimed by the said Strategic

Development Project within the provisions

under the Strategic Development Act, No. 14

of 2008,

may be allowed to claim the input tax on the

purchase of goods or services connected to supply

of goods or services made to such projects:”;

(2) in subsection (13) of that section, by the

substitution for the words “issued by the Central

Bank for this purpose.” of the words “issued by the

Central Bank for this purpose and read with the

guidelines issued and published in Gazette

Notification by the Commissioner-General of

Inland Revenue.”.

13. Section 25A of the principal enactment is hereby Amendment of

amended as follows:- section 25A of

the principal

enactment.

(1) in subsection (1) of that section by the substitution

for the words and figures “the provisions of Chapters

I, II, III and item (xi) of the First Schedule to this

Act” of the words and figures “the provisions of

Chapters I, II, III and item (x) of paragraph (b) of

PART II of the First Schedulr to this Act”;

(2) in paragraph (b) of subsection (2) of that section,

by the substitution for the words and figures “on or

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after January 1, 2013.” of the words and figures “on

or after January 1, 2013 but prior to January1, 2015;

or”;

(3) by the insertion immediately after paragraph (b) of

that subsection the following new paragraph:-

“(c) where the value of such supplies for a period

of three months exceeds three million seven

hundred and fifty thousand rupees or for a

period of twelve months exceeds fifteen

million rupees, as the case may be, if such

registration has taken place for any period

on or after January 1, 2015.”;

(4) in subsection (5) of that section, by the substitution

for the words “in writing” of the words “in writing or by

electronic means”.

Amendment of 14. Section 25C of the principal enactment is hereby

section 25C of amended in subsection (3) of that section as follows:-

the principal

enactment.

(1) in paragraph (c) of that section, by the substitution

for the words “twenty per centum; and” of the words

“twenty per centum;”;

(2) by the repeal of paragraph (d) of that subsection

and the substitution therefor of the following new

paragraph:-

“(d) commencing from January 1, 2011, but prior

to January 1, 2015 shall be twelve per

centum;”; and

(3) by the addition immediately after paragraph (d) of

that subsection, the following new paragraph:-

“(e) commencing from January 1, 2015, shall be

eleven per centum.”.

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15. Section 25F of the principal enactment is hereby Amendment of

amended in paragraph (h) of that section as follows:- section 25F of

the principal

(1) in sub-paragraph (b) of that paragraph by the enactment.

substitution for the words “twelve months as at the

date of such agreement” of the words “twelve

months as at the date of such agreement, or”;

(2) by the addition immediately after sub-paragraph

(b) of that paragraph, the following new sub-

paragraph:-

“(c) of leasing facilities under any finance lease

agreement or operating leasing agreement on

any asset other than any land or building, if

such agreement is entered into on or after

October 25, 2014 and not being an agreement

for re-schedule of any agreement entered into

prior to October 25, 2014.”.

16. The following new section is hereby inserted Insertion of new

immediately after section 25J of the principal enactment section 25K in

the principal

and shall have effect as section 25K of that enactment:-

enactment.

“The use of 25K. The Minister may on the

electronic recommendation of the Commissioner-General

communications

of Inland Revenue make regulations for the

or electronic

records. purpose of authorizing or facilitating the use

of electronic communications or electronic

records in respect of matters specified in section

8 of the Electronic Transactions Act, No.19 of

2006.”.

17. Section 26 of the principal enactment is hereby Amendment of

amended in subsection (2) thereof by the substitution for section 26 of the

principal

the words “in writing” of the words “in writing or by

enactment.

electronic means”.

18. Section 28 of the principal enactment is hereby Amendment of

amended in subsection (1) thereof by the substitution for section 28 of the

principal

the words “in writing” of the words “in writing or by enactment.

electronic means”.

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Amendment of 19. Section 34 of the principal enactment is hereby

section 34 of the

amended in subsection (2) thereof by the substitution for

principal

enactment. the words “in writing” of the words “in writing or by

electronic means”.

Amendment of 20. Section 41 of the principal enactment is hereby

section 41 of the

amended in subsection (1) thereof by the substitution for

principal

enactment. the words “in writing” of the words “in writing or by

electronic means”.

Amendment of 21. Section 44 of the principal enactment is hereby

section 44 of the

amended in subsection (1) thereof by the substitution for

principal

enactment. the words “in writing” of the words” in writing or by

electronic means”.

Amendment of 22. Section 47 of the principal enactment is hereby

section 47 of the

principal amended by the substitution for the words “in writing” of

enactment. the words “in writing or by electronic means”.

Amendment of 23. Section 66 of the principal enactment is hereby

section 66 of the amended by the substitution for the words”in writing” of

principal

enactment. the words “in writing or by electronic means”.

Amendment of 24. Section 83 of the principal enactment is hereby

section 83 of the amended in the expression of the definition “taxable period”

principal

enactment. as follows:-

(1) by the insertion immediately before paragraph (a)

of the following:-

“(1) for any period prior to April 1, 2011-”; and

(2) by the addition immediately after paragraph (b), of

the following:-

“(2) for any period commencing on or after April

1, 2011-

(a) a period of one month (other than in

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respect of the specified institutions

referred to in section 25B) –

(i) where any person registered with

the Simplified Value Added Tax

Scheme and accorded Registered

Identified Purchaser status as

specified in the guidelines issued

and published in the Gazette by

the Commissioner-General for

that purpose referred to in

paragraph (e) of subsection (2) of

section 2;

(ii) where any person has

commenced a business or started

a project and undertakes to

comply with the requirements of

subsection (7) of section 22 of the

Value Added Tax Act, No.14 of

2002 or subsection (6) of section

22 of the Goods and Services Tax

Act, No.34 of 1996;

(b) a period of three months commencing

respectively on the first day of January,

the first day of April, the first day of

July and the first day of October of each

year in respect of a registered person

who is not referred to in paragraph (a)

or who has opted to submit quarterly

returns on the approval by the

Commissioner-General;”.

25. The First Schedule of the principal enactment is Amendment of

hereby amended in PART II thereof as follows:- PART II of the

First Schedule to

the principal

(1) The Heading of PART II of the principal enactment enactment.

is hereby amended by the substitution for the words

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and figures “For any taxable period commencing

on or after January 1, 2004,-” of the words and

figures “For any taxable period commencing on or

after January 1, 2004 (subject to effective dates

specified in subsequent amendments to the

Schedule).”;

(2) in paragraph (a) of that PART-

(a) by the repeal of item (viii) and the

substitution therefor of the following:-

“(viii) agricultural tractors or road tractors for

semi-trailers (with effect from the date on

which this Act comes into operation);”

(b) by the addition immediately after item (xxv)

of the following new item:-

“(xxvi) ethyl alcohol imported or manufactured

and supply as a by-product which is liable

to customs duty and cess on importation

or excise duty under the Excise Duty

Ordinance on manufacturing of such

products.”;

(3) in paragraph (b) of that PART-

(a) in sub-item (ii) of item (A) of sub-paragraph

(b) of item (ii) of that paragraph by the

substitution for the words and figures “on or

after April 1, 2012.” of the words and figures

“on or after April 1, 2012, if such lease

agreement is entered into on or before October

24, 2014.”;

(b) in sub-item (iii) of item (A) of sub-paragraph

(b) of item (ii) of that paragraph, by the

substitution for the words and figures “on or

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after January 1, 2013.” of the words and

figures “on or after January 1, 2013, if such

lease agreement is entered into on or before

October 24, 2014;”;

(c) in item (B) of sub-paragraph (b) of item (ii) of

that paragraph, by the substitution for the

words and figures “on or after January 1,

2005;” of the words and figures “on or after

January 1, 2005, if such agreement is entered

into on or before October 24, 2014;”;

(d) in item (C) of sub-paragraph (b) of item (ii) of

that paragraph, by the substitution for the

words and figures “paragraph (c)”of the words

and figures “paragraph (c), if such agreement

is entered into on or before October 24,

2014.”;

(e) in item (b) of sub-paragraph (h) of item (x) of

that PART,

(i) by the substitution for the words “date

of such agreement;” of the words “date

of such agreement; or” and

(ii) by the addition immediately after sub

item (b) of sub-paragraph (h) of item

(x), the following new sub-item:-

“(c) of leasing facilities under any

finance lease agreement or

operating leasing agreement on

any asset other than land or

building if such agreement is

entered into on or after October

25, 2014 not being an agreement

for re-schedule of any agreement

entered into prior to October 25,

2014;”.

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(f) in item (xi) of that paragraph, by the

substitution for the words “the project relates

exclusively to the aforesaid supply, lease or

rental;” of the words “the project relates

exclusively or partially to the aforesaid

supply, lease or rental;”;

(g) by the repeal of item (xiii) of that paragraph

and the substitution therefor of the following

new item:-

“(xiii) imported-

(a) unprocessed timber logs, ships

or rattans; or

(b) any article subject to the

Special Commodity Levy

under the Special Commodity

Levy Act, No. 48 of 2007

subject to the condition that

such articles are sold without

any processing except

adaptation for sale;”;

(h) by the repeal of item (xxxi) of that paragraph

and the substitution therefor of the following

new item:-

“(xxxi) telecommunication services liable to

the telecommunication levy under

the Telecommunication Levy Act,

No.21 of 2011, and the services

specifically excluded from such

liability in the definition of the

expression “telecommunication

services”in that Act (effective from

January 1, 2014);”;

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(i) by the addition immediately after

item (l) of paragraph (b), of the

following new item:–

(li) Locally manufactured coconut

milk (with effect from November

1, 2015).”.

(4) in paragraph (c) of that PART:-

(a) by the repeal of item (xxx) of that paragraph

and the substitution therefor of the following

new item:-

“(xxx) samples in relation to a business

worth not more than rupees-

(a) twenty five thousand, on such

imports made prior to January

1, 2015; and

(b) fifty thousand on such imports

for any period on or after

January 1, 2015,

subject to such terms and conditions as

specified by the Director-General of

Customs;”; and

(b) by the addition immediately after item

(xxxvii), of the following new item:-

“(xxxviii) machinery, equipment or spare

parts imported by Sri Lanka

Ports Authority to be used

exclusively within the ports of

the Sri Lanka Ports Authority”.

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(5) by the addition immediately after paragraph (k) of

that PART the following new paragraph:-

“(l) with effect from October 25, 2014, the import

or supply of -

(a) (i) any motor vehicle identified under

the Harmonized Commodity

Description and Coding Numbers

for custom purposes and liable to the

Excise (Special Provisions) Duty

under the Excise (Special

Provisions) Act, No. 13 of 1989 on

the importation of such vehicle or

any motor vehicle liable to the same

duty on the manufacture of any such

vehicle;

(ii) any motor vehicle remain unsold

as at October 25, 2014, which

would otherwise have been liable to

the same duty on the importation or

manufacture of the same, if

imported or manufactured after

October 25, 2014,

other than any vehicle supplied under a

financial leasing agreement entered into prior

to October 25, 2014, which are disposed after

the repossession of the same by the lessor on

which input tax had been claimed;

(b) cigarettes identified under the

Harmonized Commodity Description

and Coding System Numbers for custom

purposes and liable to the Excise

(Special Provisions) Duty under Excise

(Special Provisions) Act, No. 13 of

1989 and cess under Sri Lanka Export

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Development Act, No. 40 of 1979 on

the importation or manufacture of the

same including cigarettes in the stocks

remain unsold as at October 25, 2014

which would have been liable to the

same duty on the importation or

manufacture the same, if imported or

manufactured after October 25, 2014;

or

(c) liquor identified under the Harmonized

Commodity Description and Coding

System Numbers for custom purposes

and subject to the Customs Duty and

cess on the importation or Excise Duty

on manufacture of the same including

liquor imported or manufactured prior

to October 25, 2014 remain unsold

as at October 25, 2014 which would

have been liable to the same duty and

cess on importation or Excise Duty

on manufacture of the same, if

imported or manufactured after

October 25, 2014.”.

26. The Amendment introduced to the principal Amendment of

enactment by section 13 of the Value Added Tax section 13 of the

Value Added

(Amendment ) Act, No.7 of 2014 is hereby amended by the

Tax

substitution of paragraph (c) of that section of the following (Amendment)

new paragraph:- Act, No.7 of

2014.

“(c) by the substitution for the words “Senior Assessor”

wherever such words occur in the principal

enactment, of the words “Deputy Commissioner or

Senior Deputy Commissioner”.

27. Any person who is authorized to collect the Value Validation.

Added Tax as provided for in this Act during the period

commencing from January 1, 2015 and ending on the date

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on which the Certificate of the Speaker is endorsed in respect

of this Act, shall be deemed to have acted with due authority

and such collection shall be deemed to have been, and to be,

validly made and such person is hereby indemnified against

all actions civil or criminal, in respect of such collection:

Provided that, the aforesaid provisions shall not affect

any decision or Order made by any Court or any proceedings

pending in any Court in respect of any tax collected as

provided for in this Act during the said period.

28. In the event of any inconsistency between the

Sinhala text to Sinhala and Tamil texts of this Act, the Sinhala text shall

prevail in case prevail.

of inconsistency.

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December each year in respect of the year following.