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அரசிறைக் கொள்கைத் திணைக்களம்  
Department of Fiscal Policy

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நிதி மற்றும் வெகுசன ஊடக அமைச்சு  
Ministry of Finance and Mass Media

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මගේ අංකය  
எனது இல  
My No. } FP/RVN/02/08/02/01

ඔබේ අංකය  
உமது இல.  
Your No. }

දිනය  
திகதி  
Date } 17.09.2018

Director General,  
Department of Customs,  
Colombo 11


Dear Madam,

**Gazette Notification Published under the Value Added Tax Act No. 14 of 2002**

This refers to the letter No. FP/RVN/06/0503/01-2018 dated September 17, 2018, addressed to the Government Printer with a copy to you on the above.

Please find attached a copy of the Order made by Hon. Minister of Finance and Mass Media under Section 2A of the VAT Act, No.14 of 2002 and published in the Gazette Extraordinary No. 2089/13 dated September 17, 2018 for your necessary action, please.

Sincerely,

  
K.A. Vimalenthirarajah  
Director General

Cc: Director, Policy Planning and Research Division, Department of Customs  
Director, ADP Division, Department of Customs  
Director, ICT Division, Department of Customs

# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

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No. .... - DAY, MONTH, Date, 2018

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(Published by Authority)

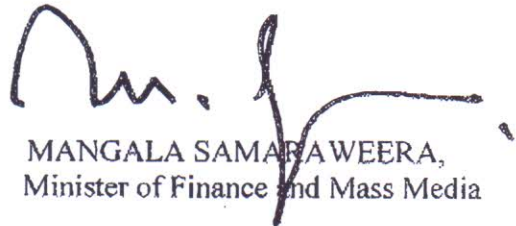
### PART I : SECTION (I) — GENERAL

#### Government Notifications

VALUE ADDED TAX ACT, No. 14 OF 2002 AS AMENDED BY ACT, No. 06 OF 2005

Order under Section 2A

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 and Mass Media, do by this Order declare that the Value Added Tax shall be charged on the importation of goods specified under H.S. Codes and descriptions in Column I and II of the Schedule hereto, at the rate specified in the corresponding entry in Column III, of such Schedule.



MANGALA SAMARAWERA,  
Minister of Finance and Mass Media

Ministry of Finance and Mass Media,  
Colombo 01,  
September 17, 2018.

## SCHEDULE

<i>H.S. Code (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
<b>50.07</b>	<b>Woven fabrics of silk or of silk waste</b>	
5007.10	Fabrics of noil silk	5%
5007.20	Other fabrics, containing 85% or more by weight of silk or of silk	5%
5007.90	Other fabrics	5%
<b>51.11</b>	<b>Woven fabrics of carded wool or of carded fine animal hair.</b>	
	Containing 85% or more by weight of wool or of fine animal hair :	
5111.11	Of a weight not exceeding 300 g/m <sup>2</sup>	5%
5111.19	Other	5%
5111.20	Other, mixed mainly or solely with man-made filaments	5%
5111.30	Other, mixed mainly or solely with man-made staple fibres	5%
5111.90	Other	5%
<b>51.12</b>	<b>Woven fabrics of combed wool or of combed fine animal hair.</b>	
	Containing 85% or more by weight of wool or of fine animal hair :	
5112.11	Of a weight not exceeding 200 g/m <sup>2</sup>	5%
5112.19	Other	5%
5112.20	Other, mixed mainly or solely with man-made filaments	5%
5112.30	Other, mixed mainly or solely with man-made staple fibres	5%
5112.90	Other	5%
<b>5113.00</b>	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	
<b>52.08</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>	
	Unbleached :	
5208.11	Plain weave, weighing not more than 100 g/m <sup>2</sup> .	5%
5208.11.20	Plain weave, weighing not more than 30 g/m <sup>2</sup> .	5%
5208.11.90	Other	5%
5208.12	Plain weave, weighing more than 100 g/m <sup>2</sup> .	5%
5208.13	3-thread or 4-thread twill, including cross twill	5%
5208.19	Other fabrics	5%
	Bleached :	
5208.21	Plain weave, weighing not more than 100 g/m <sup>2</sup> .	5%
5208.21.10	Plain weave, weighing not more than 30 g/m <sup>2</sup> .	5%
5208.21.90	Other	5%
5208.22	Plain weave, weighing more than 100 g/m <sup>2</sup> .	5%
5208.23	3-thread or 4-thread twill, including cross twill	5%
5208.29	Other fabrics	5%
	Dyed :	
5208.31	Plain weave, weighing not more than 100 g/m <sup>2</sup> .	5%
5208.32	Plain weave, weighing more than 100 g/m <sup>2</sup> .	5%

<b>H.S. Code (I)</b>	<b>Description (II)</b>	<b>Rate of VAT (III)</b>
5208.33	3-thread or 4-thread twill, including cross twill	5%
5208.39	Other fabrics	5%
	(Of yarns of different colours :	
5208.41	Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%
5208.42	Plain weave, weighing more than 100 g/m <sup>2</sup>	5%
5208.43	3-thread or 4-thread twill, including cross twill	5%
5208.49	Other fabrics	5%
	Printed :	
5208.51	Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%
5208.52	Plain weave, weighing more than 100 g/m <sup>2</sup>	5%
5208.59	Other fabrics	5%
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>	
	Unbleached :	
5209.11	Plain weave	5%
5209.12	3-thread or 4-thread twill, including cross twill	5%
5209.19	Other fabrics	5%
	Bleached :	
5209.21	Plain weave	5%
5209.22	3-thread or 4-thread twill, including cross twill	5%
5209.29	Other fabrics	5%
	Dyed :	
5209.31	Plain weave	5%
5209.32	3-thread or 4-thread twill, including cross twill	5%
5209.39	Other fabrics	5%
	(Of yarns of different colours :	
5209.41	Plain weave	5%
5209.42	Denim	5%
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%
5209.49	Other fabrics	5%
	Printed :	
5209.51	Plain weave	5%
5209.52	3-thread or 4-thread twill, including cross twill	5%
5209.59	Other fabrics	5%
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>	
	Unbleached :	
5210.11	Plain weave	5%
5210.19	Other fabrics	5%
	Bleached :	
5210.21	Plain weave	5%
5210.29	Other fabrics	5%
	Dyed :	
5210.31	Plain weave	5%

