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 அரசிறைக் கொள்கைத் திணைக்களம்  
 Department of Fiscal Policy

අධ්‍යක්ෂ ජනරාල්  
 Director General } 011-2484648

කාර්යාලය  
 Office } 011-2484942

ෆැක්ස්  
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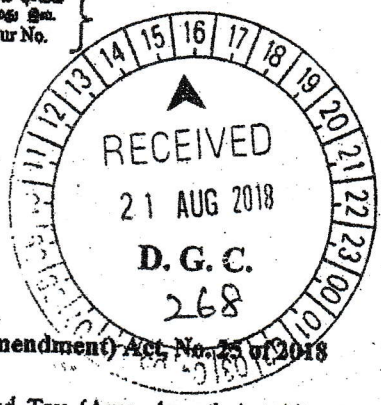
මුදල් හා ජනමාධ්‍ය අමාත්‍යාංශය  
 நிதி மற்றும் வெகுசன ஊடக அமைச்சு  
 Ministry of Finance and Mass Media

www.treasury.gov.lk  
 www.pprpd.treasury.gov.lk

මහ ලේකම් කාර්යාලය, කොළඹ 01, සෙයලකුම, කොළඹුරු 01. The Secretariat, Colombo 01.

මගේ අංකය } FP/RVN/02/08/02/01  
 යොමු කිරීම }  
 My No. }  
 අංකය }  
 உமது இல. }  
 Your No. }

දිනය } 2018.08.20  
 திகதி }  
 Date }



Director General  
 Department of Customs  
 Colombo 11

Dear Madam,

**Implementation of Value Added Tax (Amendment) Act, No. 25 of 2018**

As you may be aware, the Value Added Tax (Amendment) Act, No. 25 of 2018, is effective from August 16, 2018.

You are kindly informed to make necessary changes in the Customs system with the corresponding HS Codes of items to the following amendments provided under the aforesaid Act.

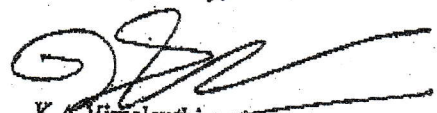
**i) Removal of Exemptions**

- a. Fabric items classified Under HS Codes - 5007, 5111, 5112, 5113, 5208, 5209, 5210, 5211, 5212, 5309, 5310, 5407, 5408, 5512, 5513, 5514, 5515, 5516, 5801, 5802, 5804.21, 5804.29, 5804.30, 5806, 5809, 5811, 6001, 6002, 6003, 6004, 6005, 6006, 6215
- b. Wood and Articles classified Under HS Codes - 4407, 44.08
- c. Airplanes and Parts classified Under HS Codes - 8802, 8803.30, 8805.21, 8805.29
- d. Sunglasses classified Under HS Code - 9004.10
- e. Cameras and Projectors classified Under HS Code - 9007
- f. Plastic Beads classified under HS Code- 3926.90.70
- g. Glass Beads classified under HS Code- 7018.10

**ii) New Exemption**

- a. Solar tracker classified under HS Code 8479.89.50

Yours Sincerely,

  
 K.A. Vimalenthirajah  
 Director General

- Co: • Director, Policy Planning and Research Division, Department of Customs  
 • Director, ADP Division, Department of Customs