



මහලේකම් කාර්යාලය, කොළඹ 01  
செயலகம், கொழும்பு 01  
The Secretariat, Colombo 01

රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව  
அரசிறைக் கொள்கைத் திணைக்களம்  
Department of Fiscal Policy

මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය  
நிதி, பொருளாதார நிலைபேறு மற்றும் தேசிய கொள்கைகள் அமைச்சு  
Ministry of Finance, Economic Stabilization & National Policies

මගේ අංකය.  
எனது இல.  
My No.

FP/01/01/20/03/03-2022 (ii)

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

31.08.2022

Commissioner General of Inland Revenue  
Inland Revenue Department

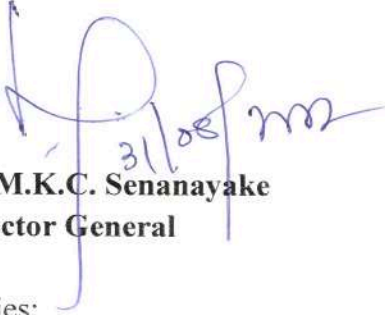
Director General of Customs  
Sri Lanka Customs

**Interim Budget – 2022, Budget Proposals - Increase of General VAT rate from 12% to 15%**

The standard VAT rate has been increased from 12% to 15%, effective from September 01, 2022 as announced in the Interim Budget - 2022. Accordingly, the Order issued by the Minister of Finance under Section 2A of the Value Added Tax Act No. 14 of 2022 has been published in the Extraordinary Gazette No. 2295/8 dated August 31, 2022, giving effect to the following.

1. Continuation of charging VAT on import of goods set out in H.S. Code and description specified in Column I and II of Schedule of the Extraordinary Gazette Notification No. 2095/20 dated November 01, 2018, at the rate specified in corresponding entry in Column III of such Schedule.
2. Charging VAT on the import and/or supply of goods or supply of services, other than the import of goods referred 1. above, at the rate of fifteen per centum (15%) with effect from September 01, 2022.

Hence, your swift implementation of the above policy decision effective from September 1, 2022 is greatly appreciated. The Gazette Notification is attached herewith for your necessary action please.

  
Dr. M.K.C. Senanayake  
Director General

Copies:

1. Director of Customs, ICT Directorate, Sri Lanka Customs – f.n.a
2. Director of Customs, PPRD Directorate, Sri Lanka Customs – f.n.a

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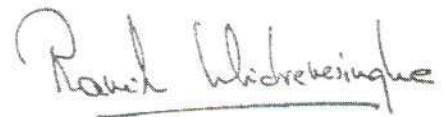
*Extraordinary Gazette Notification No. 2295/8 dated August 31, 2022*

**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 September 01, 2022.

" (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 fifteen per centum (15%)."



Ranil Wickremesinghe  
Minister of Finance, Economic Stabilization and National Policies

Ministry of Finance, Economic Stabilization and National Policies,  
Colombo 01,  
August 31, 2022.