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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)

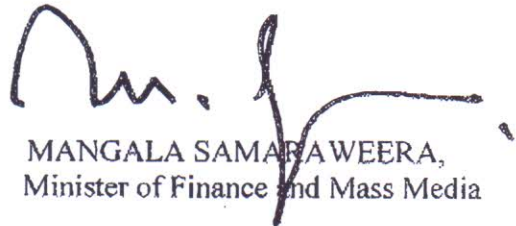
### PART I : SECTION (I) — GENERAL

#### 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 SAMARAWEERA,  
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%

<b>H.S. Code (I)</b>	<b>Description (II)</b>	<b>Rate of VAT (III)</b>
5210.32	3-thread or 4-thread twill, including cross twill.	5%
5210.39	Other fabrics	5%
	Of yarns of different colours :	
5210.41	Plain weave	5%
5210.49	Other fabrics	5%
	Printed :	
5210.51	Plain weave	5%
5210.59	Other fabrics	5%
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>	
	Unbleached :	
5211.11	Plain weave	5%
5211.12	3-thread or 4-thread twill, including cross twill	5%
5211.19	Other fabrics	5%
5211.20	Bleached	5%
	Dyed :	
5211.31	Plain weave	5%
5211.32	3-thread or 4-thread twill, including cross twill	5%
5211.39	Other fabrics	5%
	Of yarns of different colours :	
5211.41	Plain weave	5%
5211.42	Denim	5%
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%
5211.49	Other fabrics	5%
	Printed :	
5211.51	Plain weave	5%
5211.52	3 thread or 4-thread twill, including cross twill	5%
5211.59	Other fabrics	5%
<b>52.12</b>	<b>Other woven fabrics of cotton.</b>	
	Weighing not more than 200 g/m <sup>2</sup> :	
5212.11	Unbleached	5%
5212.12	Bleached	5%
5212.13	Dyed	5%
5212.14	Of yarns of different colours	5%
5212.15	Printed	5%
	Weighing more than 200 g/m <sup>2</sup> :	
5212.21	Unbleached	5%
5212.22	Bleached	5%
5212.23	Dyed	5%
5212.24	Of yarns of different colours	5%
5212.25	Printed	5%
<b>53.09</b>	<b>Woven fabrics of flax</b>	

<i>H.S. Code (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
	Containing 85% of more by weight of flax :	
5309.11	Unbleached or bleached	5%
5309.19	Other	5%
	Containing less than 85% by weight of flax :	
5309.21	Unbleached or bleached	5%
5309.29	Other	5%
53.10	<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>	
5310.10	Unbleached	5%
5310.90	Other	5%
5311.00.00	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :</b>	
5311.00.10	Geo textiles	5%
5311.00.90	Other	5%
54.07	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>	
5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%
5407.20	Woven fabrics obtained from strip or the like	5%
5407.30	Fabrics specified in Note 9 to Section XI	5%
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :	
5407.41	Unbleached or bleached	5%
5407.42	Dyed	5%
5407.43	Of yarns of different colours	5%
5407.44	Printed	5%
	Other woven fabrics, containing 85% or more by weight of polyester filaments :	
5407.51	Unbleached or bleached	5%
5407.52	Dyed	5%
5407.53	Of yarns of different colours	5%
5407.54	Printed	5%
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments :	
5407.61	Containing 85% or more by weight of non-textured polyester filaments	5%
5407.69	Other	5%
	Other woven fabrics, containing 85% or more by weight of synthetic filaments :	
5407.71	Unbleached or bleached	5%
5407.72	Dyed	5%
5407.73	Of yarns of different colours	5%
5407.74	Printed	5%
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :	
5407.81	Unbleached or bleached	5%
5407.82	Dyed	5%
5407.83	Of yarns of different colours	5%
5407.84	Printed	5%

<b>H.S. Code (I)</b>	<b>Description (II)</b>	<b>Rate of VAT (III)</b>
	Other woven fabrics :	
5407.91	Unbleached or bleached	5%
5407.92	Dyed	5%
5407.93	Of yarns of different colours	5%
5407.94	Printed	5%
<b>54.08</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>	
5408.10	Woven fabrics obtained from high tenacity yarn of viscose rayon	5%
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :	
5408.21	Unbleached or bleached	5%
5408.22	Dyed	5%
5408.23	Of yarns of different colours	5%
5408.24	Printed	5%
	Other woven fabrics :	
5408.31	Unbleached or bleached	5%
5408.32	Dyed	5%
5408.33	Of yarns of different colours	5%
5408.34	Printed	5%
<b>55.12</b>	<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>	
	Containing 85% or more by weight of polyester staple fibres :	
5512.11	Unbleached or bleached	5%
5512.19	Other	5%
	Containing 85% or more by weight of acrylic or modacrylic staple fibres :	
5512.21	Unbleached or bleached	5%
5512.29	Other	5%
	Other :	
5512.91	Unbleached or bleached	5%
5512.99	Other	5%
<b>55.13</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</b>	
	Unbleached or bleached :	
5513.11	Of polyester staple fibres, plain weave	5%
5513.12	3-thread or 4-thread (will, including cross twill, of polyester staple fibres	5%
5513.13	Other woven fabrics of polyester staple fibres	5%
5513.19	Other woven fabrics	5%
	Dyed :	
5513.21	Of polyester staple fibres, plain weave	5%
5513.23	Other woven fabrics of polyester staple fibres	5%
5513.29	Other woven fabrics	5%
	Of yarns of different colours :	
5513.31	Of polyester staple fibres, plain weave	5%

<b>H.S. Code (I)</b>	<b>Description (II)</b>	<b>Rate of VAT (III)</b>
5513.39	Other woven fabrics Printed :	5%
5513.41	Of polyester staple fibres, plain weave	5%
5513.49	Other woven fabrics	5%
<b>55.14</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>	
	Unbleached or bleached :	
5514.11	Of polyester staple fibres, plain weave	5%
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514.19	Other woven fabrics Dyed :	5%
5514.21	Of polyester staple fibres, plain weave	5%
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514.23	Other woven fabrics of polyester staple fibres	5%
5514.29	Other woven fabrics	5%
5514.30	Of yarns of different colours Printed :	5%
5514.41	Of polyester staple fibres, plain weave	5%
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514.43	Other woven fabrics of polyester staple fibres	5%
5514.49	Other woven fabrics	5%
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres.</b>	
	Of polyester staple fibres :	
5515.11	Mixed mainly or solely with viscose rayon staple fibres	5%
5515.12	Mixed mainly or solely with man-made filaments	5%
5515.13	Mixed mainly or solely with wool or fine animal hair	5%
5515.19	Other Of acrylic or modacrylic staple fibres :	5%
5515.21	Mixed mainly or solely with man-made filaments	5%
5515.22	Mixed mainly or solely with wool or fine animal hair	5%
5515.29	Other Other woven fabrics :	5%
5515.91	Mixed mainly or solely with man-made filaments	5%
5515.99	Other	5%
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres.</b>	
	Containing 85% or more by weight of artificial staple fibres :	
5516.11	Unbleached or bleached	5%
5516.12	Dyed	5%
5516.13	Of yarns of different colours	5%
5516.14	Printed	5%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :	



<i>H.S. Code (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
5516.21	Unbleached or bleached	5%
5516.22	Dyed	5%
5516.23	Of yarns of different colours	5%
5516.24	Printed	5%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :	
5516.31	Unbleached or bleached	5%
5516.32	Dyed	5%
5516.33	Of yarns of different colours	5%
5516.34	Printed	5%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.41	Unbleached or bleached	5%
5516.42	Dyed	5%
5516.43	Of yarns of different colours	5%
5516.44	Printed	5%
	Other :	
5516.91	Unbleached or bleached	5%
5516.92	Dyed	5%
5516.93	Of yarns of different colours	5%
5516.94	Printed	5%
<b>58.01</b>	<b>Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.</b>	
5801.10	Of wool or fine animal hair	5%
	Of cotton :	
5801.21	Uncut welt pile fabrics	5%
5801.22	Cut corduroy	5%
5801.23	Other welt pile fabrics	5%
5801.26	Chenille fabrics	5%
5801.27	Warp pile fabrics	5%
	Of man-made fibres :	
5801.31	Uncut welt pile fabrics	5%
5801.32	Cut corduroy	5%
5801.33	Other welt pile fabrics	5%
5801.36	Chenille fabrics	5%
5801.37	Warp pile fabrics	5%
5801.90	Of other textile materials	5%
<b>58.02</b>	<b>Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>	
	Terry toweling and similar woven terry fabrics, of cotton :	
5802.11	Unbleached	5%
5802.19	Other	5%
5802.20	Terry toweling and similar woven terry fabrics, of other textile materials	5%
5802.30	Tufted textile fabrics	5%

<i>H.S. Code (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.	
	Mechanically made lace :	
5804.21	Of man-made fibres	5%
5804.29	Of other textile materials	5%
5804.30	Hand-made lace	5%
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
5806.10	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%
5806.20	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%
	Other woven fabrics :	
5806.31	Of cotton	5%
5806.32	Of man-made fibres	5%
5806.39	Of other textile materials	5%
5806.40	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	5%
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	5%
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
5903.10.00	With poly (vinyl chloride) :	5%
5903.10.10	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay - flat width not exceeding 750mm whether or not printed	5%
5903.10.90	Other	5%
5903.20.00	With polyurethane :	5%
5903.20.90	Other	5%
5903.90.00	Other	5%
5903.90.10	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay - flat width not exceeding 750mm whether or not printed	5%
5903.90.90	Other	5%
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
6001.10	"Long pile" fabrics	5%
	Looped pile fabrics :	
6001.21	Of cotton	5%
6001.22	Of man-made fibres	5%
6001.29	Of other textile materials	5%
	Other :	
6001.91	Of cotton	5%

<i>H.S. Code (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
6001.92	Of man-made fibres	5%
6001.99	Of other textile materials	5%
<b>60.02</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>	
6002.40	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%
6002.90	Other	5%
<b>60.03</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>	
6003.10	Of wool or fine animal hair	5%
6003.20	Of cotton	5%
6003.30	Of synthetic fibres	5%
6003.40	Of artificial fibres	5%
6003.90	Other	5%
<b>60.04</b>	<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>	
6004.10	Containing by weight 5% or more of elastomeric yarn but not containing	5%
6004.90	Other	5%
<b>60.05</b>	<b>Warp knit fabrics (including those made on gallow knitting machines), other than those of headings 60.01 to 60.04.</b>	
	Of cotton :	
6005.21	Unbleached or bleached	5%
6005.22	Dyed	5%
6005.23	Of yarns of different colours	5%
6005.24	Printed	5%
	Of synthetic fibres :	
6005.35	Fabrics specified in Subheading Note 1 to this chapter	5%
6005.36	Other, unbleached or bleached	5%
6005.37	Other, dyed	5%
6005.38	Other, of yarns of different colours	5%
6005.39	Other, printed	5%
	Of artificial fibres :	
6005.41	Unbleached or bleached	5%
6005.42	Dyed	5%
6005.43	Of yarns of different colours	5%
6005.44	Printed	5%
6005.90	Other	5%
<b>60.06</b>	<b>Other knitted or crocheted fabrics.</b>	
6006.10	Of wool or fine animal hair	5%
	Of cotton :	
6006.21	Unbleached or bleached	5%

<i>H.S. Code (I)</i>	<i>Description (II)</i>	<i>Rate of VAT (III)</i>
6006.22	Dyed	5%
6006.23	Of yarns of different colours	5%
6006.24	Printed	5%
	Of synthetic fibres :	
6006.31	Unbleached or bleached	5%
6006.32	Dyed	5%
6006.33	Of yarns of different colours	5%
6006.34	Printed	5%
	Of artificial fibres :	
6006.41	Unbleached or bleached	5%
6006.42	Dyed	5%
6006.43	Of yarns of different colours	5%
6006.44	Printed	5%
6006.90	Other	5%