

ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ගැසට් පත්‍රය
අති විශේෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2088/59 - 2018 සැප්තැම්බර් මස 14 වැනි සිකුරාදා - 2018.09.14

No. 2088/59 - FRIDAY, SEPTEMBER 14, 2018

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

VALUE ADDED TAX ACT, No. 14 OF 2002

BY virtue of the powers vested in me under Subsections (1) and (3) of Section 58A of the Value Added Tax Act, No. 14 of 2002 as last amended by the Value Added Tax (Amendment) Act, No. 25 of 2018, I, Dissanayake Mudiyanse Lalith Ivan Dissanayake, Commissioner General of Inland Revenue, do by this Notification specify the followings in respect of Tourist Value Added Tax Refund Scheme (TVRS), as set out in this Schedule hereto.

- i. the invoice to any tourist under item (c) of subsection (1)
- ii. the conditions for registration of authorized retailer under item (a) of subsection (3)

D. M. L. I. DISSANAYAKE,
Commissioner General of Inland Revenue.

Department of Inland Revenue,
Colombo 02,
13th September 2018.

SCHEDULE

The Operation of Tourist Value Added Tax Refund Scheme (TVRS)

Part I - (TVR) invoice to any tourist under item (c) of subsection (1)

The authorized retailer is provided with Tourist VAT Refund Invoice (TVRI) in triplicate in a serial order by the Commissioner General or as authorized by him. A book of TVRI contains 50 invoices.

The authorized retailer is required to issue TVRI to any tourist on his request and value of taxable supply of goods purchased by any tourist is not less than value prescribed after confirming the status of such tourist *i. e.* visa type, visa period and no. of days staying etc.

Part II - Conditions for registration of authorized retailer under subsection (3)

- i. Any person who seeks the status of authorized retailer shall be a person registered for Value Added Tax.
- ii. Such person should display exempt goods which are available at his business place.

09 - 829

