



INLAND REVENUE DEPARTMENT

Implementation of Changes to Value Added Tax (VAT) on Healthcare Services as published in the Extraordinary Gazette

As per the Extraordinary Gazette notification No. 2076/06 dated 2nd July 2018, for any period from 2nd July 2018, value of supply of Healthcare Services should comprise only the **Hospital room charges**.

Accordingly, following charges from Healthcare Services also are exempt from VAT.

- The fees paid to medical practitioners
- Medical consultation fees,
- Channeling fees

Hence, all medical institutions and medical professionals are instructed not to charge VAT on the above said services.

However, VAT liability on **Hospital room charges remains unchanged**.

Commissioner General of Inland Revenue



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