



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**VALUE ADDED TAX (AMENDMENT)
ACT, No. 49 OF 2006**

[Certified on 15th December, 2006]

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L.D.—O. 78/2006.

AN ACT TO AMEND THE VALUE ADDED TAX ACT, NO. 14 OF 2002

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows :—

- 1.** (1) This Act may be cited as the Value Added Tax (Amendment) Act, No. 49 of 2006. Short title.
- (2) The provisions of this Act shall for all purposes be deemed to have come into operation on November 17, 2006.
- 2.** Section 6 of the Value Added Tax Act, No. 14 of 2002 (as last amended by Act, No. 8 of 2006) is hereby amended by the substitution for the words “seven *percentum* ; and” of the words, “ten *percentum* ; and”. Amendment of section 6 of Act, No. 14 of 2002.
- 3.** In the case of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text to prevail in case of inconsistency.

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