



INLAND REVENUE DEPARTMENT

VALUE ADDED TAX (VAT) Schedule of Exempt Goods and Services

Following goods and services are exempt from VAT on import or supply [paragraph (a)], only on supply [paragraph (b)] or only on imports [paragraph (c)] as the case may be, including any other (institutional or conditional) exemptions as specified in the following paragraphs. This Schedule is prepared based on PART II of the FIRST SCHEDULE (Schedule of exemptions) to the Value Added Tax Act No. 14 of 2002 including all amendments up to the Value added Tax (Amendment) Act No. 20 of 2016.

This schedule is applicable with effect from November 01, 2016. In case of any discrepancy, please refer to the VAT Act.

(a) Import or supply of:		
(a)	(i)	Wheat
		Wheat flour
(a)	(ii)	Pharmaceutical products
		Drugs (other than cosmetics)
		Raw materials for the production or manufacture of such products or drugs
(a)	(iii)	Ayurvedic preparations
		Ayurvedic preparations (other than cosmetic preparations)
		Unani, siddha or homeopathic preparations (other than cosmetic preparations)
		Raw materials for such preparations with the recommendation of the Commissioner of Ayurveda
(a)	(iv)	Aircraft
		Helicopters
		Pearls
		Diamonds
		Natural or synthetic, precious or semi -precious stones,
		Diamond powder
		Precious metals, Metals clad with precious metals
Gold coins		
(a)	(v)	Books (other than cheque books, periodicals, magazines, newspapers, diaries, ledger books and exercise books)
		Unused postage and revenue stamps of the Government of SL or provincial council

(a)	(vi)	Crude petroleum oil
		Kerosene
		Liquid petroleum gas
		Aviation fuel
		Diesel
		Aviation fuel
		Oil for ships
		Fuel oil specified under Harmonized of Commodity Description Number 2710.19.60
(a)	(vii)	Artificial limb
		Crutches
		Wheel chairs
		Hearing aids
		Accessories for such aids or appliances which are worn or carried or implanted in the human body to compensate for a defect or disability
		White canes for the blind
		Braille typewriters and parts
		Braille writing papers
		Braille writing boards
		Any other articles which are used by disabled persons which are approved by Minister
(a)	(viii)	Agricultural tractors
		Road tractors for semi-trailers
(a)	(ix)	Cellular mobile phones
(a)	(x)	Agricultural machinery
		Mammoties
		Forks
		Fertilizer
		Artemia eggs
		Peat moss
		Classified under the Harmonized Commodity Description and Coding System Numbers
(a)	(xi)	Agricultural seeds
		Agricultural plants
		Shrimp feed
		Prawn feed
		Animal feed but excluding poultry feed

(a)	(xii)	Machinery used for construction industry as identified under the Harmonized Commodity Description and coding System Numbers for custom purposes	
		Milk processing machinery as identified under the Harmonized Commodity Description and coding System Numbers for custom purposes	
		Computers as identified under the Harmonized Commodity Description and coding System Numbers for custom purposes	
		Computer accessories as identified under the Harmonized Commodity Description and coding System Numbers for custom purposes	
		Machinery identified under the Harmonized Commodity Description and coding System Numbers for custom purposes	
		Yarn used for textile industry as identified under the Harmonized Commodity Description and coding System Numbers for custom purposes	
		Dyes used for the handloom industry as identified under the Harmonized Commodity Description and coding System Numbers for custom purposes	
		Machinery used for rice milling industry which are identified by the Commissioner General of Inland Revenue under Harmonized Commodity Description and Coding System Numbers	
(a)	(xiv)	Media equipment or motor bicycles recommended by the Secretary to the Ministry of the Minister in charge of the subject of Media and approved by the Minister, for use by media personnel	
(a)	(xv)	Prawns	
(a)	(xvi)	Solar panel modules	
		Accessories or solar home system for the generation of solar power energy identified under the specified Harmonized Commodity Description Nos for customs purposes	
(a)	(xvii)	High tech medical equipment	
		Any machinery used for the manufacture of ticket issuing machinery identified under the specified Harmonized Commodity Description Numbers for custom purposes.	
(a)	(xviii)	Petrol	
		Bitumen	
		Specified under Harmonized commodity Description and Coding System Numbers for Custom purposes	
(a)	(xix)	(a)	Machinery and equipment for manufacture of grain mixed bakery products
(a)	(xix)	(b)	Machinery and equipment for the use of leather or footwear industry or bags
			Motor homes
			Taxi meters
			Agricultural machinery and parts
			Electronic equipments
			Articles use manufacture of fashion jewellery
(a)	(xix)	(d)	Fruit seeds
			As specified under Harmonized Commodity Description and Coding System Numbers for Custom purposes

(a)	(xxii)	(i)	Lorries
			Trucks
			Buses
			Sports equipments
			Machinery used for the production of rubber or plastic products
			Sunglasses
			Moulding (steel, glass, rubber, mineral material or plastic)
			Photo sensitive semi conductor devices
(a)	(xxii)	(ii)	Raw materials for the manufacture of spectacles
			Spectacle frames
(a)	(xxii)	(iii)	Items and spares for the poultry industry
(a)	(xxii)	(iv)	Wood (sawn)
(a)	(xxii)	(v)	Fabric for domestic consumption subject to a cess at a specific rate in lieu of chargeability of any other tax payable on importation at the point of entry into the country, as specified in a <i>Gazette</i> Notification issued under the Sri Lanka Export Development Act, No. 40 of 1979
(a)	(xxii)	(vi)	Bowsers
			Bulldozers
			Graders
			Levelers
			Excavators
			Firefighting vehicles
			Gully bowsers
			Semi-trailers for road tractors
			Machinery
			Equipment used for garbage disposal activities
			Garbage trucks
(a)	(xxii)	(vii)	Raw materials for the manufacture of energy saving bulbs
(a)	(xxii)	(viii)	Ties and bows
			Designer pens
			Classified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes
(a)	(xxiii)		Goods for any international event approved by the Minister of Finance taking into consideration the economic benefit to the country, by conducting such event in Sri Lanka
(a)	(xxiv)		Frozen bait
			Fish hooks/rods/ reels
			Fishing tackle
			Marine propulsion engines
			Identified under the Harmonized Commodity Description and Coding System Numbers for Custom proposes

(a)	(xxvi)	Ethyl alcohol imported or manufactured and supply as a by-product which is liable to customs duty and cess on importation or excise duty under the Excise Duty Ordinance on manufacturing of such products
(b)	The supply of :	
(b)	(i) (a)	Educational services provided by any person or partnership
(b)	(i) (b)	Public library service by the Government, Provincial Council or a local authority;
(b)	(ii) (a)	Public passengers transport services (other than air transport, water transport or transport of tourists, excursion tours and taxi services)
(b)	(ii) (b)	The provision of leasing facilities for
(b)	(ii) (b) A (i)	Such motor coaches with a seating capacity not less than twenty-eight passenger seats and used for such public passenger transport services if such lease agreement is entered into prior to January 1, 2004 and ending on December 31, 2010
(b)	(ii) (b) A (ii)	Lorries, tractors or motor coaches with a seating capacity of not less than twenty eight passenger seats, in respect of any rental falling due for payment on or after April 1, 2012, if such lease agreement is entered into on or before October 24, 2014
(b)	(ii) (b) A (iii)	Bowsers, bulldozers, graders, levelers, excavators, fire fighting vehicles or road tractors for semi-trailers as exempted for Custom purposes under Commodity Description and Coding System Numbers in respect of any rental falling due for payment on or after January 1, 2013, if such lease agreement is entered into on or before October 24, 2014
(b)	(ii) (b) B	Three wheelers in respect of rental falling due for payment on or after January 1, 2005, if such agreement is entered into on or before October 24, 2014
(b)	(ii) (b) C	Any bus referred to in item (xv) of paragraph (c), if such agreement is entered into on or before October 24, 2014
(b)	(iii)	Electricity including distribution
(b)	(iv)	Free or subsidized meals by an employer to his employees at their places of work Transport free or at a subsidized rate by an employer to his employees using a motor coach between the place of residence and work place of such employees
(b)	(v)	Services in relation to burials and cremations by any institution or person
(b)	(vi)	Services by a person in Sri Lanka to another person outside Sri Lanka to be consumed or utilized by such other person outside Sri Lanka for which the payment is made in Sri Lanka rupees
(b)	(vii)	Services at a restaurant situated beyond the immigration counter at the Bandaranaike International Air Port
(b)	(viii)	Goods and services to the mission of any state or any organization to which the provisions of the Diplomatic Privileges Act, No. 9 of 1996 applies or to any diplomatic personnel of such mission or organization who is entitled to such benefits provided that reciprocal benefits are available to their counter parts from Sri Lanka and identified as such by the Commissioner- General

(b)	(ix)	Goods or services funded directly by foreign organisations for the relief of sudden distress caused by natural or human disasters or to any activity having regard to the interest of the national economy, as approved by the Minister
(b)	(x)	The following financial services-
	(x) (a)	The operation of any current, deposit or savings account
	(x) (b)	The exchange of currency
	(x) (c)	The issue, payment, collection or transfer of ownership of any note, order for payment, cheque or letter of credit
	(x) (d)	The issue, allotment, transfer of ownership, drawing, acceptance or endorsement of any debt security, being any interest in or right to be paid money owing by any person
	(x) (e)	The issue, allotment or transfer of ownership of any equity security, debt security or participatory security
	(x) (f)	The underwriting or sub-underwriting the issue of any equity security, debt security or participatory security
	(x) (g)	The provision of any loan, advance or credit
	(x) (h)	The provision
	(x) (h)(a)	of the facility of installment credit finance in a hire purchase conditional sale or credit sale agreement for which facility a separate charge is made and disclosed to the person to whom the supply is made
	(x) (h)(b)	of goods under any hire purchase agreement or conditional sale agreement, which have been used in Sri Lanka for a period not less than twelve months as at the date of such agreement
		(x) (h)(c)
(x) (i)		The life insurance, "Agrahara" insurance and crop and livestock insurance
(x) (j)		The transfer of non-performing loans of a licensed commercial bank by way of transfer of such loans to any other person in terms of a re-structuring scheme or other scheme of such bank as approved by the Central Bank of Sri Lanka with the concurrence of the Minister
(b)	(xi)	The supply of residential accommodation other than the lease or rent of such residential accommodation
(b)	(xiii)	Imported:
	(xiii) (a)	- unprocessed timber logs
		- ships
- rattans		
(xiii) (b)	Any article subject to the Special Commodity Levy under the Special Commodity Levy Act, No. 48 of 2007 subject to the condition that such articles are sold without any processing except adaptation for sale	
(b)	(xiv)	Food products made out of grains cultivated in Sri Lanka, as identified by the Commissioner General as high protein and high energy agro foods provided that procurements of such grains with backward integration from out growers is undertaken

(b)	(xv)	Services by Tower Hall Theatre Foundation established by the Tower Hall Theatre Foundation Act No.1 of 1978 or Cultural Fund established under Central Cultural Fund Act No. 57 of 1980
(b)	(xvi)	Sea sand
(b)	(xvii)	Any film, for distribution or exhibition
(b)	(xviii)	Laboratory facilities for production of any film
(b)	(xix)	Locally manufactured handloom textiles
(b)	(xx)	Locally manufactured :
		- coconut oil
		- coco peat
		- coir fiber
		- grow pellets
		- grow bags
		- twist fiber
		- coconut husk made out of coconut waste
(b)	(xxi)	Services being chartering of any vessel
(b)	(xxii)	Clay roof tiles or chemical naphtha, to the extent that such clay roof tiles or chemical naphtha are manufactured in Sri Lanka
(b)	(xxiii)	Unprocessed agricultural, horticultural or fishing products produced in Sri Lanka
(b)	(xxiv)	Unprocessed prawns produced in Sri Lanka
(b)	(xxv)	Imported rattans
(b)	(xxvi)	Locally produced dairy products other than powdered milk containing added sugar or other sweetening matter, out of locally produced fresh milk in so far as such milk is produced in Sri Lanka
		Locally produced rice products containing rice produced in Sri Lanka
(b)	(xxvii)	Locally manufactured sugar
(b)	(xxviii)	Locally manufactured machinery used for tea industry and identified by Sri Lanka Tea Board established by the Sri Lanka Tea Board Law No 14 of 1975 as a tea machinery
(b)	(xxvix)	Locally manufactured surgical gauze used for surgery
(b)	(xxxii)	Locally manufactured briquettes and pallets using bio mass wastes
(b)	(xxxiii)	Locally developed software
(b)	(xxxiv)	Services being receipts from reinsurance by any local insurance company by way of commission or compensation in an insurance business
(b)	(xxxvi)	Locally manufactured:
	(xxxvi) (i)	Hydropower machinery and equipment
		Wind power machinery and equipment
	(xxxvi) (ii)	Turbines
	(xxxvi) (iii)	Canned fish using locally produced raw materials
		Clay pottery products using locally produced raw materials
	(xxxvi) (iv)	Products using locally procured raw materials for the required specification of tourist hotels or airlines

	(xxxvi) (v)	Specified products to identified state institutions replacing imports, by the manufacturer in so far as such products are locally value added products, as per the conditions specified in the guidelines issued for this purpose
	(xxxvii) (i)	Locally manufactured fabric in the domestic market by any manufacturer who does not enjoy any concessions under any agreement entered into with the Board of Investment of Sri Lanka
	(xxxvii) (ii)	Fabric which are subject to a cess at a specific rate classified under the Harmonized Commodity Description and Coding System Numbers for Custom proposes, in lieu of chargeability of any other tax on importation at the point of entry into the country, by the Director- General of Customs as specified in a <i>Gazette</i> Notification issued under the Sri Lanka Export Development Act, No. 40 of 1979;
	(xxxviii)	Services, being research and development services provided by the supplier of such services within the meaning of the Inland Revenue Act, No.10 of 2006 for the purposes of deduction under section 25 of that Act
(b)	(xxxix)	Painting, at the point of sale, by the artist thereof
(b)	(xl)	Services, by the Department of Commerce
		Services by the Board of Investment of Sri Lanka
		Services by the Sri Lanka Ports Authority, with effect from April 1, 2012, in so far as such services are provided to any person referred to in item (i) to (vii) of paragraph (e) of subsection (2) of section 2 (of the VAT Act) or to providers of services which are zero rated services, for the purposes of tax under this Act
(b)	(xli)	Being any sum paid out of the Export Development Fund as export development rebate with effect from October 8, 2009
(b)	(xlii)	Specific services for any international event approved by the Minister of Finance having taken into consideration the economic benefit to the country by conducting such an event in Sri Lanka
(b)	(xliii)	Services, which result in the improvement of quality, character or value of any yarn, fabric or garment so far as such services are provided to persons other than exporters of such products
(b)	(xliv)	Locally manufactured palm oil, with effect from April 1, 2012
(b)	(xlv)	Services by a Unit Trust Management company so far as such services are provided to any Unit Trust
(b)	(xlvi)	Services being hotel accommodation to any sportsman, organizer of any sport event or sponsor arriving in Sri Lanka for participating in any sport event or activity connected with sports, as may be approved by the Minister who is in charge of the subject of Sports
(b)	(xlvii)	Desiccated coconut
		Rubber,
		Latex
		Tea
		Green leaf
		Rice
		Rice flour

		Bread
		Eggs
		Liquid milk
		So far as such products are manufactured locally
(b)	(xlviii)	Machinery or equipment for tea or rubber industry
		Agricultural tractors
		Road tractors for semitrailers
		So far as such products are manufactured locally
(b)	(xlix)	Services by any headquarters or regional head offices of institutions in the international network relocated in Sri Lanka as exempted for income tax purposes under section 7 of the Inland Revenue Act, No. 10 of 2006, so far as such receipts are in foreign currency received
(b)	(L)	Locally manufactured ayurvedic preparations which belong to the Ayurveda Pharmacopoeia
		Ayurveda preparations (other than cosmetic preparations)
		Unani, siddha or homeopathic preparations (other than cosmetic preparations).
(b)	(li)	Locally manufactured coconut milk (with effect from November 1, 2015).
(c)	The import of :	
(c)	(i)	Goods by the mission of any state or any organization to which the provisions of the Diplomatic Privileges Act, No, 9 of 1996 applies, or by any diplomatic personnel of such mission or organization, including the import under a temporary admission carnet for re-export .
(c)	(ii)	Any article entitled to duty free clearance under the Passenger's Baggage (exemptions) Regulations made under section 107 of the Customs Ordinance
		Any article cleared duty free on a re-importation certificate as provided for in Schedule A of the Customs Ordinance
		Any article cleared ex-bond for use as ship stores
(c)	(iii)	Goods by organizations approved by the Minister, where he is satisfied that such goods are gifts from persons or organizations abroad, or are out of funds received from such organizations, for the relief of sudden distress caused by natural or human disasters ,or such goods being medical equipment, medical machinery or any ambulance
(c)	(vi)	Personal items and samples in relation to business worth not more than ten thousand rupees through parcel post or courier
(c)	(vii)	A motor vehicle by a disabled person specially designed for use by disabled persons approved by the Minister, on his being satisfied that such vehicle is for use specifically by such person
(c)	(viii)	Any capital items required for the purposes of providing training by any institution providing vocational training or practical training approved by the Minister in charge of the subject of Tertiary Education and Training in consultation with the Minister where the Government has provided funds or other assistance to such institution and the surplus funds of such institution are re-invested as to the maintenance or improvement of such institution

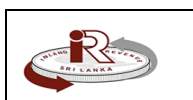
(c)	(ix)	Goods to any project approved by the Commissioner- General, as having a capital investment of not less than rupees one hundred million which are considered as project related capital goods, other than the goods in the negative list published by the Secretary to the Treasury, during the project implementation period which shall not exceed three years from the commencement of the project, provided that such project makes taxable supplies upon the completion of the project (effective from 1.1.2005)
(c)	(x)	Samples of garments for business purposes by any garment buying office in Sri Lanka registered with the Textile Quota Board established under the Textile Quota Board Act, No. 33 of 1996, so long as such item is not sold
(c)	(xi)	Any ship
(c)	(xii)	Unprocessed timber logs
(c)	(xiii)	Any machinery or equipment by the Ceylon Electricity Board or an Institution which has entered into an agreement with the Ceylon Electricity Board to supply electricity required for the purpose of generating electricity identified under specified Harmonized Commodity of Description Numbers for custom purposes, approved by the Minister
(c)	(xiv)	Any film which is produced in Sri Lanka and sent abroad for further processing or printing, with the approval of the Chairman of the National Film Corporation
(c)	(xv)	Any bus by the holder of any valid passenger service permit issued by the National Transport Commission or any Provincial Road Passenger Transport Authority for the replacement of a bus which is being used for the transport of passengers and which has been so used for not less than five years at the time of such import
(c)	(xvii)	Poultry keeping machinery
		Poultry incubators and brooders
		The import of cattle, buffaloes, poultry, pigs, goats, sheep for breeding purposes and the semen and embryos of such animals for breeding purposes, under the specified Harmonized of Commodity Description Numbers for the Custom purposes, with the approval of the Commissioner-General of Inland Revenue
(c)	(xviii)	Finished leather to be used for the shoe manufacturing industry, on the recommendation of the Secretary to the Ministry of Industrial Development subject to approval by the Minister in charge of the subject of Finance
(c)	(xix)	(a) Plant, machinery or equipment of high value to be used for any project
(c)	(xix)	(b) Goods to be used as exhibition material or as material in any technical demonstration And which are re-exported after the completion of such project, exhibition or demonstration, as the case may be and in respect of which tax is differed in terms of paragraph (b) of the second proviso to subsection (3) of section 2
(c)	(xx)	Aircraft engines or aircraft spare parts identified under specified Harmonized Commodity Description and Coding System Numbers for Custom purposes
(c)	(xxi)	Rattans under HS Code No 1401.20

(c)	(xxiii)	Goods, for a project identified as a strategic development project under the provisions of the Strategic Development Project Act, No.14 of 2008, during the project implementation period, subject to the conditions specified therein or with the approval of the Minister of Finance any special project referred to in paragraph (f)
(c)	(xxv)	Brass sheets, brass ingots, thread, dyes paraffin wax or shellac for manufacture of brassware by the National Craft Council with approval of Minister of Rural Industries and Self Employment Promotion
(c)	(xxvi)	Chemical naphtha by the Ceylon Petroleum Corporation to be supplied to Ceylon Electricity Board for the generation of electricity
(c)	(xxvii)	Packing materials exclusively for the use of packing of pharmaceuticals or ayurvedic medicines manufactured in Sri Lanka and which are imported by the manufacturer of such pharmaceuticals or ayurvedic medicines, so far as such packing materials are not manufactured in Sri Lanka as approved by the Secretary to the Ministry of the Minister to whom the subject of Health is assigned or the Commissioner of the Department of Ayurveda, as the case may be, for this purpose
(c)	(xxviii)	Cine films
		Cinematographic films exposed or developed
		Magnetic cine sound recorders
		Cinematographic cameras and projector parts and accessories
		Apparatus and equipment for cinematographic laboratories
		Electric filament or discharge lamps
		Arc lamp carbon
		Speakers
		Amplifiers
		Digital stereo processors and accessories
		Cinema media players and digital readers
		Identified under the Harmonized Commodity Description and Coding System Numbers, for custom purposes with the approval of the Chairman, National Film Corporation
(c)	(xxix)	Aircraft stimulators and parts specified under Harmonized Commodity Description and Coding System Numbers for Custom purposes with effect from January 1, 2011
(c)	(xxx)	Samples in relation to a business worth not more than rupees fifty thousand on such imports for any period on or after January 1, 2015, subject to such terms and conditions as specified by the Director General of Customs
(c)	(xxxi)	Pharmaceutical machinery and spare parts for the pharmaceutical machinery which are not manufactured in Sri Lanka, classified under the Harmonized commodity Description and Coding System Numbers for Custom proposes, imported by pharmaceutical manufacturers and recommended by the Secretary to the Ministry of Health, including pharmaceutical machinery or parts imported after June 1, 2011 under the same conditions on which Value Added Tax has been deferred

(c)	(xxxii)	Machinery for the manufacture of bio mass briquettes and pallets so far as such machinery is imported by the manufacturer of such products classified under the Harmonized Commodity Description and Coding System Numbers for Custom proposes, including such machinery imported after June 1, 2011 under the same conditions on which Value Added Tax has been deferred
(c)	(xxxiii)	Green houses, poly tunnels and materials for the construction of green houses, by any grower of agricultural products or plants of any type, subject to the condition that such items are not manufactured in Sri Lanka, and approved by the Director-General, Department of Fiscal Policy on the recommendation of the Secretary to the Ministry of Agriculture
(c)	(xxxiv)	Plant, machinery or equipment by any enterprise qualified for a tax exemption under section 16 D and 17 A of the Inland Revenue Act, No.10 of 2006, for the use by such enterprise for the purposes specified in the agreement entered into with the Board of Investment of Sri Lanka on which tax is deferred during the project implementation period, subject to the fulfillment of the conditions specified in the agreement, during the project implementation period
(c)	(xxxv)	Any goods, (other than motor vehicles and goods for personal use) required for the purpose of provision of services being international transportation which is consigned to Sri Lankan Air Lines Limited, Mihin Lanka (Pvt) Ltd. or Air Lanka Catering Services Ltd.
(c)	(xxxvi)	Fabric, specified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes, for the sale in the domestic market without any value addition, subject to the chargeability of a Cess at a specific rate referred to in sub-item (ii) of item (xxxvii) of paragraph (b) of PART II of the First Schedule [item stated under (b)(xxxvii)(ii)]
(c)	(xxxvii)	Gully bowsers
		Semi-trailers for road tractors
		Any machinery or equipment used for garbage disposal activities carried out by any local authority
		For the purpose of provision of such services to the public, as approved by the Secretary to the relevant Ministry
(c)	(xxxviii)	Machinery, equipment or spare parts imported by Sri Lanka Ports Authority to be used exclusively within the ports of the Sri Lanka Ports Authority
(d)	The import and supply of goods at duty free shops for payment in foreign currency	
(e)	The supply of locally manufactured goods to duty free shops for payment in foreign currency	
(f)	The supply of –	
	(i)	goods or services to any project identified as a Strategic Development Project in terms of section 3(4) of the Strategic Development Project Act No 14 of 2008
	(ii)	(a) Goods or services to any specified project identified by the Minister in charge of the subject of Finance and approved by him before May 02, 2016 other than any housing project, taking into consideration the economic benefit to the country, , on which the tax is borne by the Government with effect from January 1, 2008);

(g)	The supply of services, being construction services for Gama Naguma, Maga Naguma, Samurdhi Projects or for community irrigation projects, carried out through the participation of the community and approved by Secretary to the Minister of the Minister in charge of the subject of Nation Building and State Infrastructure Development	
(h)	Goods or services by an institution set up by the Ministry of Defence for the rehabilitation of disabled soldiers, in so far as the activities are carried out by the participation of such soldiers.	
(i)	The supply of goods or services by the Central Bank of Sri Lanka established by the Monetary Law Act (Chapter 422);	
(j)	The supply of any services by any public corporation to the extent of provision of such services on behalf of the Government of Sri Lanka, free of charge out of the funds voted by Parliament from the Consolidated Fund or out of any loan arranged through the Government	
(k)	The supply of goods or services by any individual who is a citizen of Sri Lanka and who carries on any business of manufacturing of any article other than any liquor or tobacco product or supply of any services after returning from a foreign employment for a period of five years reckoned from the beginning of the year of assessment in which such business commences if such individual	
	(i)	returns from such foreign employment on or after January 1, 2013; and
	(ii)	Invests his earnings from such foreign employment to commence such business
(l)	With effect from October 25, 2014, the import or supply of -	
	(a) (i)	any motor vehicle identified under the Harmonized Commodity Description and Coding Numbers for custom purposes and liable to the Excise (Special Provisions) Duty under the Excise (Special Provisions) Act, No. 13 of 1989 on the importation of such vehicle or any motor vehicle liable to the same duty on the manufacture of any such vehicle
	(a) (ii)	Any motor vehicle remain unsold as at October 25, 2014, which would otherwise have been liable to the same duty on the importation or manufacture of the same, if imported or manufactured after October 25, 2014, other than any vehicle supplied under a financial leasing agreement entered into prior to October 25, 2014, which are disposed after the repossession of the same by the lessor on which input tax had been claimed

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE