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உள்ளநாட்டு இறைவரித் திணைக்களம்  
DEPARTMENT OF INLAND REVENUE

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නැ.පෙ. 515, කොළඹ 2- ශ්‍රී ලංකාව

செயலகம்

14 வது மாடி

உள்ளநாட்டு இறைவரிக் கட்டிடம்  
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**Notice to the VAT Registered Persons**

**Value Added Tax (VAT) – Rate**

This has reference to the queries of the general public and taxpayers on applicability of VAT at the rate 15% since April 1<sup>st</sup> 2016.

Inland Revenue Department wishes to clarify that VAT rate, scope of the liability and provided exemption should be continued in accordance with the prevailing Act No. 14 of 2002 and amendments thereto until further notice.

Accordingly, applicable **VAT rate is 11%** until further notice.

Kalyani Dahanayake  
Commissioner General of Inland Revenue

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Commissioner General of Inland Revenue  
01.04.2016