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அரசிறைக் கொள்கைத் திணைக்களம்  
Department of Fiscal Policy

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நிதி மற்றும் வெகுசன ஊடக அமைச்சு  
Ministry of Finance and Mass Media

මහ ලේකම් කාර්යාලය, කොළඹ 01. செயலகம், கொழும்பு 01. The Secretariat, Colombo 01.

මගේ අංකය  
எனது இல  
My No. } FP/06/20/02(IV)

ඔබේ අංකය  
உமது இல.  
Your No. }

දිනය  
திகதி  
Date } 30.01.2018

Chairman  
Condominium Developers Association of Sri Lanka  
Colombo 02

Dear Sir,

**Budget 2018 - Imposition of Value Added Tax (VAT) for Sale of Condominium Housing Units**

This refers to your letter No. SEC/C/561 dated November 14, 2017 addressed to Hon. Minister of Finance and Mass Media on the above.

Accordingly, the Supply of Condominium housing unit will be liable for VAT with effect from April 1, 2018 as proposed in the Budget 2018. However, supply of Condominium housing unit will be exempted from VAT under the following cases;

1. Sale of any Condominium housing unit, in respect of which the sale agreement has been entered into prior to April 1, 2018 or
2. Any Condominium housing project, with maximum price of every condominium house unit is not exceeding Rs.15Mn per unit.

It is regretted to inform that there is no legal provisions to exempt Condominium projects, which may commence operations prior to April 1, 2018 as you requested, please.

Yours Faithfully

K.A.Vimalenthirarajah  
Director General

