

Government Notification

THE FINANCE ACT, No. 35 of 2018

Order under Section 19 read together with Section 51

By virtue of the powers vested in me by Section 19 read together with Section 51 of the Finance Act, No. 35 of 2018, I, Mangala Samaraweera, Minister of Finance, do by this Order amend the Finance (Luxury Tax Motor Vehicle) Regulations No. 1 of 2019, published in the Extraordinary Gazette Notification No.2113/11 dated March 05, 2019, by deleting Regulation No. 3 including its sub-paragraphs (a) and (b) and replacing by the following new Regulation No. 3.

“The luxury tax on motor vehicle payable in terms of Section 19 of the Act, on any specified motor vehicle imported into Sri Lanka based on any Letters of Credit (LC), established on or after March 06, 2019, shall be paid to the Director General of Customs, by the person importing such motor vehicle, at the time of releasing the motor vehicle from the Sri Lanka Customs”.



MANGALA SAMARAWEERA,
Minister of Finance

Ministry of Finance
Colombo 01
March 07, 2019