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# The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

අංක 2163/26 - 2020 පෙබරවාරි මස 20 වැනි බ්‍රහස්පතින්දා - 2020.02.20  
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(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### NOTIFICATION UNDER THE FINANCE ACT, No. 35 OF 2018

BY virtue of the powers vested in me under the Section 51 read with Section 19 of the Finance (Luxury Tax on Motor Vehicle) Act, No. 35 of 2018, I, Mahinda Rajapaksa, Minister of Finance, Economic and Policy Development, do by this Order amend the Regulations published in the *Extraordinary Gazette Notification* No. 2147/72 dated October 31, 2019, by the substitution for the paragraph (b) of the Regulation 4 thereto, of the following.

“(b) A petrol motor vehicle of which the cylinder capacity not exceeding 1800 cc or a diesel motor vehicle of which the cylinder capacity not exceeding 2300 cc or an electric motor vehicle of which the motor power of the engine not exceeds 200 kW, imported into Sri Lanka based on a Letter of Credit established within the period from March 06, 2019 to October 31, 2019 subject to no amendment is made to the description or quantity or technical specifications of such motor vehicle in the said Letter of Credit and value or expiry date of the said Letter of Credit and released from the Sri Lanka Customs on or before May 31, 2020, shall not be subject to the Luxury Tax on Motor Vehicles.”

MAHINDA RAJAPAKSA,  
Minister of Finance, Economic, and  
Policy Development.

Ministry of Finance, Economic and Policy Development,  
Colombo 01,  
February 20, 2019.

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