

PART I: SECTION (I) – GENERAL

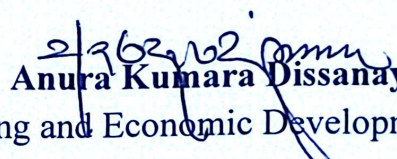
Government Notifications

VALUE ADDED TAX ACT, No. 14 OF 2002

Regulation under Section 6

BY virtue of the powers vested in me under Section 6 of the Value Added Tax Act, No. 14 of 2002 as amended by the Value Added Tax (Amendment) Act, No. 19 of 2019. I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development of the Democratic Socialist Republic of Sri Lanka, do by this regulation prescribe that, the value of goods imported and specified in the Column I, II and III of the Schedule hereto, shall be determined in the manner specified in the corresponding entry in Column IV of the Schedule hereto.

This Notice shall come into effect from the first day of the month immediately succeeding the month in which this Notification is approved by Parliament.


Anura Kumara Dissanayake,
Minister of Finance, Planning and Economic Development.

Ministry of Finance, Planning and economic Development,
Colombo 01,
November 07, 2025.

SCHEDULE

HS Heading (I)	HS Code (II)	Description (III)	* Value Per Kg/Ct USD (IV)
71.02		Diamonds, whether or not worked, but not mounted or set.	
	7102.31	Unworked or simply sawn, cleaved or bruted	0.25 Per Ct
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
		Unworked or simply sawn or roughly shaped	
	7103.10.10	Precious stones	900.00 Per Kg
	7103.10.20	Semi-precious stones	50.00 Per Kg
	7103.91	Rubies, sapphires and emeralds	5.00 Per Ct
	7103.99	Other	0.20 Per Ct
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
	7104.29	Other	6.00 Per Kg

*Note: Descriptions and abbreviations.

Kg = Kilograms

Ct = Carats

USD or any other currency equivalent to the USD amount.