

**PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF**   
**SRI LANKA**

**BETTING AND GAMING LEVY (AMENDMENT)**

**ACT, No. 11 OF 2023**

**[Certified on 21st of August, 2023]**

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| *Betting and Gaming Levy (Amendment) Act, No. 11 of 2023* | 1 |

[Certified on 21st of August, 2023]   
L.D.—O. 17/2022   
 AN ACTTOAMENDTHE BETTINGAND GAMING LEVY   
 ACT, NO. 40 OF 1988   
BEit enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:-

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| **1.**  This Act may be cited as the Betting and Gaming  Levy (Amendment) Act, No. 11 of 2023.  **2.**  Section 2 of the Betting and Gaming Levy Act, No. 40  of 1988 (hereinafter referred to as the “principal enactment”)  as last amended by Act, No. 14 of 2015 is hereby further  amended as follows: - | | | | Short title  Amendment of section 2 of Act, No. 40 of 1988 |
| (1) | in subsection (1A) of that section- | | |
| (*a*) | | in paragraph (*a*) of that subsection by the | |
| substitution for the words, “five *per centum*; or” of the words, “five *per centum*;”; | | | |
| (*b*) | | in paragraph (*b*) of that subsection by the | |
| substitution for the words and figures, “on or after January 1, 2015, at the rate of ten *per centum*” of the words and figures, “on or after January 1, 2015 but ending prior to April 1, 2023 at the rate of ten *per centum*; or”; | | | |
| (*c*) | | by the insertion immediately after paragraph | |
| (*b*) of that subsection of the following new paragraph: - | | | |
| “(*c*) | | | for any year commencing on or after |
| April 1, 2023, at the rate of fifteen *per centum,*”; | | | |

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| 2 | (2) | *Betting and Gaming Levy (Amendment)* | |
| *Act, No. 11 of 2023* | |
| (*d*) | in that subsection by the substitution for the |
| words, “on the gross collection” of the words | |
| “on the gross collection (hereinafter referred | |
| to as the “gross collection levy”)”; | |
| (*e*) | in the first proviso to that subsection by the |
| substitution for the words and figures, “Value | |
| Added Tax under the Value Added Tax Act, | |
| No. 14 of 2002 or the Nation Building Tax | |
| under the Nation Building Tax Act, No. 9 of | |
| 2009,” of the words and figures, “Value | |
| Added Tax under the Value Added Tax Act, | |
| No. 14 of 2002,the Nation Building Tax | |
| under the Nation Building Tax Act, No. 9 of | |
| 2009 or the Social Security Contribution | |
| Levy under the Social Security Contribution | |
| Levy Act, No. 25 of 2022,”; | |
| in subsection (1AA) of that section by the repeal of | |
| the words and figures from the words, “Every | |
| person” to the words, “any person who enters such | |
| place of business of gaming:” and substitution | |
| therefor of the following words and figures:- | |

“(1AA) Every person who carries on the business   
of gaming shall collect a levy (hereinafter referred   
to as the “casino entrance levy”) and pay such levy   
to the Commissioner General in accordance with   
the provisions of paragraph (*b*) of subsection (1B)   
of this section for each relevant instalment specified   
under section 4 as follows, for any period:-

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| (*a*) | commencing on or after January 1, 2015 but ending prior to April 1, 2023 a casino entrance levy of United States Dollars one hundred or its equivalent in any other convertible foreign currency or in Sri Lanka currency from any person who enters such place of business of gaming; and |

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| (3)  (4) | *Betting and Gaming Levy (Amendment)* | | 3 |
| *Act, No. 11 of 2023* | | |
| (*b*) | commencing on or after April 1, 2023 a casino | |
| entrance levy of United States Dollars fifty or its equivalent in any other convertible foreign currency or in Sri Lanka currency from any person who is a citizen of Sri Lanka who enters such place of business of gaming:”;  in subsection (1B) of that section- | | |
| (*a*) | by the substitution for the words, “Every | |
| person who is liable to pay the levy under subsection (1A) and subsection (1AA),” of the words, “Every person who is liable to pay the gross collection levy under subsection (1A) and every person who is liable to collect and pay the casino entrance levy under subsection (1AA),”; | | |
| (*b*) | in paragraph (*b*) of that subsection by the | |
| substitution for the words, “remit the levies”of the words, “pay to the Commissioner-General the levies”;  by the repeal of subsection (1C) of that section and the substitution therefor, of the following subsection: - | | |

“(1C) (*a*) Where any person who is liable to pay   
the levies referred to in subsections (1) and (1A)   
and collect and pay the casino entrance levy referred   
to in subsection (1AA), fails to collect and pay such   
levies charged, the provisions of subsections (2),   
(3), (4), (5), (5A) and (6) of section 4, as applicable,   
shall apply in respect of such failure; and

(*b*) The manner and the procedure relating to the   
collection and payment of the levy under subsection   
(1AA) may be prescribed by the Minister.”.

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| Amendment of section 2A of the principal  enactment | 4 | *Betting and Gaming Levy (Amendment)* |
| *Act, No. 11 of 2023*   **3.**  Section 2A of the principal enactment is hereby amended as follows:- | |
| (1) | by the insertion immediately after subsection (1) of |
| that section of the following new subsections:- | |

“(1A) Every person who carries on the business   
of gaming referred to in subsection (1) of section 2   
shall be entitled to obtain a license issued under   
section 2 of the Casino Business (Regulations) Act,   
No. 17 of 2010 and shall register with the   
Department of Inland Revenue within one month   
from the date of issuance of such license:

Provided however, any person who has obtained   
such license under section 2 of the Casino Business   
(Regulations) Act, No. 17 of 2010 for the business   
of gaming and has not registered with the   
Department of Inland Revenue before the date of   
operation of this Act, shall register with the   
Department of Inland Revenue within one month   
from such date of operation:

Provided further, for the purpose of this section   
the business of gaming shall involve providing   
gaming opportunities at a casino**.**

**(**1B) Every person who carries on the business of   
bookmaker referred to in subsection (1) of section   
2 shall register with the Department of Inland   
Revenue within one month from the date of   
commencement of the business:

Provided however, any person who has   
commenced the business of bookmaker before the   
operation of this Act and has not registered with   
the Department of Inland Revenue shall register   
with the Department of Inland Revenue within one   
month from such date of operation.

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| *Betting and Gaming Levy (Amendment)* | | 5 | Amendment of section 4 of the principal  enactment |
| *Act, No. 11 of 2023* | | |
| (2) | in subsection (2) of that section by the substitution for the words “registered under subsection (1).” of the words, “registered under subsections (1), (1A) and (1B).”; | |
| (3) | in subsection (3) of that section by the substitution for the words “subsection (1),” of the words“subsections (1), (1A) and (1B),”. | |
| **4.**  Section 4 of the principal enactment is hereby  amended as follows:- | | |
| (1) | by the repeal of subsection (2) of that section and the substitution therefor of the following subsection:- | |

“(2) Where any person who is liable to pay the   
levies referred to in subsections (1), (1A) and collect   
and pay the casino entrance levy referred to in   
subsection (1AA) of section 2, fails to pay–

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| (*a*)  (*b*) | the levy on gross collection or part thereof referred to in subsection (1A) of that section, assessed by an Assistant Commissioner for any period, required to be paid on or before the date specified in the notice of assessment; or  any instalment of the levy or part thereof or the levy on gross collection or part thereof or to collect and pay the casino entrance levy, referred to in subsections (1), (1A) and (1AA) respectively on or before the dates specified in this Act, |

such levy, instalment of the levy or part thereof   
specified under paragraph (*a*) or (*b*) shall be in   
default and such person who is liable to collect and   
pay such levies shall be a defaulter for the purposes   
of this Act.”;

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| 6 | (2) | *Betting and Gaming Levy (Amendment)* | | |
| *Act, No. 11 of 2023* | | |
| in subsection (3) of that section- | | |
| (3) | (*a*) | by the substitution for the words, “Where any instalment of the levy is in default and-” of the words and figures, “Where any instalment of the levy or part thereof or the gross collection levy or part thereof or the casino entrance levy, respectively referred to in subsections (1), (1A) and (1AA) of the section 2 is in default and –”; | |
| (*b*) | in paragraph (*a*) of that subsection by the substitution for the words, “the default is in respect of an instalment” of the words and figures, “the default is in respect of an instalment of the levy under subsection (1) of section 2”; | |
| (*c*) | in paragraph (*b*) of that subsection by the substitution for the words, “the default is in respect of an instalment” of the words and figures, “the default is in respect of an instalment of the levy under subsection (1) of section 2”; | |
| by the insertion immediately after the proviso to paragraph (*b*) of subsection (3) of that section of the following new paragraph: - | | |
| “(*c*) | the default is in respect of levies payable under subsections (1A) and (1AA) of section 2, the defaulter shall in addition to the levy in default, pay- | |
| (i) | | a penalty of a sum equivalent to ten *per centum* of such levy; and |
| (ii) | | a further penalty of a sum equivalent to ten *per centum* of the levy in default in respect of each further period of thirty |

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| *Betting and Gaming Levy (Amendment) Act, No. 11 of 2023* | 7 |

days or part thereof, during which it   
remains in default where such levy is   
not paid before the expiry of thirty   
days, from the time it begins to be   
default:

Provided that, the total amount   
payable as a penalty under this   
paragraph shall in no case exceed fifty   
*per centum* of the levy in default.”;

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| (4)  (5) | in subsection (4) of that section, by the substitution for the words, “Any instalment in default together”of the words, “Any instalment of the levy or part thereof or the levy on gross collection or part thereof or the casino entrance levy, respectively referred to in subsections (1), (1A) and (1AA) of section 2, as the case may be, is in default together”;  by the insertion immediately after subsection (5) of that section of the following new subsection:- |

“(5A) In addition to the provisions of subsection   
(5), the provisions of Chapter IX, X,XI, XII, XIII,   
XIV, XV, XVI, XVII, XVIII, XIX and XX of the Inland   
Revenue Act, No. 24 of 2017, for the relevant year   
of assessment commencing on or after April 1, 2018,   
relating respectively to Administration Provisions,   
Record Keeping and Information Collection, Tax   
Returns, Assessments, Objection and Appeals,   
Liability for and Payment of Tax, Interest, Recovery   
of Tax, Penalties, Criminal Proceedings,   
Regulations and Interpretation shall *mutatis*   
*mutandis* apply respectively to administration   
provisions, record keeping, and information   
collection, tax returns assessments, objection and   
appeals, liability for and payment of tax, interest,   
recovery of tax, penalties, criminal proceedings,   
regulations and interpretations under this Act.”;

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| 8 | (6) | *Betting and Gaming Levy (Amendment)* |
| *Act, No. 11 of 2023* |
| by the repeal of subsection (6) inserted by the |

Betting and Gaming Levy (Amendment) Act, No.   
14 of 2015.

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| Amendment of section 5 of the principal  enactment | **5.** Section 5 of the principal enactment is hereby amended in subsection (1) of that section as follows:- |

(1) in paragraph (*a*) of that subsection by the   
substitution for the words and figures, “section 190   
of the Inland Revenue Act” of the words and figures,  
“section 38 of the Turnover Tax Act”;

(2) in paragraph (*c*) of that subsection by the   
substitution for the words and figures, “section 214   
or section 215 of the Inland Revenue Act” of the   
words and figures, “section 42 or section 43 of the   
Turnover Tax Act”;

(3) in paragraph (*d*) of that subsection by the   
substitution for the words and figures, “section 209   
of the Inland Revenue Act” of the words and figures,  
“section 57 of the Turnover Tax Act”;

(4) in paragraph (*e*) of that subsection by the   
substitution for the words and figures, “section 209   
of the Inland Revenue Act” of the words and figures,  
“section 57 of the Turnover Tax Act”.

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| Amendment of section 7 of the principal  enactment | **6.** Section 7 of the principal enactment is hereby amended as follows:- |

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| *Betting and Gaming Levy (Amendment) Act, No. 11 of 2023* | 9 |

(1) by the repeal of the definition of the   
expressions “Commissioner-General” and “Deputy   
Commissioner”;

(2) by the repeal of the definition of the expression  
“bookmaker” and the substitution therefor of the   
following definition:-

“ “bookmaker” means a person who receives or   
 negotiates bets –

(*a*) directly or indirectly;

(*b*) in cash or on credit; or

(*c*) via internet,

on horse races which are run or are proposed   
to be run or any sport event to be held or   
proposed to be held in Sri Lanka or outside   
Sri Lanka;”;

(3) by the insertion immediately after the definition of   
the expression “business” of the following   
definitions:-

“ “casino” shall have the same meaning assigned   
to such expression under the Casino Business   
(Regulations) Act, No. 17 of 2010;

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| 10 | *Betting and Gaming Levy (Amendment) Act, No. 11 of 2023* |

“citizen of Sri Lanka” means a person who   
possesses the status of a citizenship of   
Sri Lanka under the Citizenship Act (Chapter   
349);

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| “Commissioner-General” | and | “Deputy |

Commissioner” shall have the same meanings   
assigned to such expressions by section 59   
of the Turnover Tax Act;”;

(4) in the definition of the expression “gaming” by the   
substitution for the words, “individual have access”  
of the words, “individual have access physically or   
*via* internet”.

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| Validation | **7.** The amount of the levy charged under subsection (1A) and charged and collected under subsection (1AA) of |

section 2 of the principal enactment by or on behalf of the Commissioner-General by any person authorized under the principal enactment from any person during the period commencing from April 1, 2023 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have been validly charged and collected by the Commissioner-General or by any such person under the principal enactment:

Provided that, the aforesaid provisions shall not affect any decision or order made by any court or any proceeding pending in any Court in respect of any levy charged and collected during such period.

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| Replacement of the Schedule to the principal  enactment | **8.** The Schedule to the principal enactment is hereby replaced and the following Schedule is substituted therefor:- |

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| *Betting and Gaming Levy (Amendment) Act, No. 11 of 2023* | 11 |

**“SCHEDULE**

[Section 2]

PART I

The amount of the levy payable by a person carrying on the business of a bookmaker for every year specified in Column I hereto, shall be equivalent to the amount specified in the corresponding entry in Column II hereto –

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| *Column I* | *Column II* |
| *Year* | *Amount of Levy* |
| 1. For every year commencing on or after April 1, 1988 but prior to April 1, 2001 for carrying on the business of booker | One hundred  thousand rupees |
| 2. For every year commencing on or after April 1, 2001 but prior to April 1, 2002 for carrying on the business of bookmaker | One million rupees |
| 3. For every year commencing on or after April 1, 2002 but prior to April 1, 2005 where the business of bookmaker is carried out–  (i) with the use of live telecast facilities  (ii) without the use of live telecast facilities | Thirty thousand rupees  Ten thousand rupees |
| 4. For every year commencing on or after April 1, 2005 but prior to April 1, 2006 where the business of bookmaker is carried out–  (i) through an agent  (ii) with the use of live telecast facilities | One million rupees  Two hundred and fifty  thousand rupees |

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| 12 | *Betting and Gaming Levy (Amendment) Act, No. 11 of 2023* |

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| *Column I* | *Column II* |
| *Year* | *Amount of Levy* |
| |  |  | | --- | --- | | (iii) | without the use of live telecast facilities | | Twenty-five thousand rupees |
| 5. For every year commencing on or after April 1, 2006 but prior to April 1, 2013 where the business of bookmaker is carried out–   |  |  | | --- | --- | | (i)  (ii)  (iii) | through an agent  with the use of live telecast facilities  without the use of live telecast facilities | | One million rupees  Three hundred thousand rupees  Fifty thousand rupees |
| 6. For every year commencing on or after April 1, 2013 but prior to April 1, 2015 where the business of bookmaker is carried out–  (i) through an agent  (ii) with the use of live telecast facilities  (iii) without the use of live telecast facilities | Two million rupees  Three hundred thousand rupees  Twenty-five thousand rupees |
| 7. For every year commencing on or after April 1, 2015 but ending prior to April 1, 2023 where the business of bookmaker is carried out –  (i) through an agent  (ii) with the use of live telecast facilities  (iii) without the use of live telecast facilities. | Four million rupees  Six hundred thousand rupees  Fifty-five  thousand rupees |

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| *Betting and Gaming Levy (Amendment) Act, No. 11 of 2023* | 13 |

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| --- | --- |
| *Column I* | *Column II* |
| *Year* | *Amount of Levy* |
| 8. For every year commencing on or after April 1, 2023 where the business of bookmaker is carried out–  (i) through an agent or via internert with or without the use of live telecast facilities   |  |  | | --- | --- | | (ii) | with the use of live telecast facilities |   (iii) without the use of live telecast facilities | Five million rupees  One million rupees  Seventy-five thousand  rupees |

PART II

The amount of the levy payable by a person carrying on the business of gaming for every year specified in Column I hereto, shall be equivalent to the amount specified in the corresponding entry in Column II hereto –

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| *Column I* | *Column II* |
| *Year*  1. For every year commencing on or after April 1, 1988 but prior to April 1, 2001 for carrying on the business of gaming | *Amount of Levy* One million rupees |
| 2. For every year commencing on or after April 1, 2001 but prior to April 1, 2002 for carrying on the business of gaming | |  |  | | --- | --- | | Twenty-five rupees | million | |
| 3. For every year commencing on or after April 1, 2002 but prior to April 1, 2005 for carrying on the business of-  (i) gaming (other than for playing rudjino)  (ii) only playing rudjino | Twelve million rupees  Five hundred thousand  rupees |

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| Sinhala text to  prevail in case  of inconsistency. | 14 | *Betting and Gaming Levy (Amendment)* |
| *Act, No. 11 of 2023*   |  |  | | --- | --- | | *Column I* | *Column II* | | *Year* | *Amount of Levy* | | 4. For every year commencing on or after April 1, 2005 but prior to April 1, 2013 for carrying on the business of gaming including playing rudjino. | Fifty million rupees | | 5. For every year commencing on or after April 1, 2013 but prior to April 1, 2015 for carrying on the business of gaming including playing rudjino. | One Hundred million rupees | | 6. For every year commencing on or after April 1, 2015 but ending prior to April 1, 2023 for carrying on the business of gaming including playing rudjino. | Two Hundred million rupees | | 7. For every year commencing on or April 1, 2023 for carrying on the business of gaming including playing rudjino. | Five hundred million rupees |   .”.  **9.**  In the event of any inconsistency berween the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. | |

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| *Betting and Gaming Levy (Amendment) Act, No. 11 of 2023* | 15 |

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