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

**Part II of October 25, 2019**

**SUPPLEMENT**

*(Issued on 31.10.2019)*



**BETTING AND GAMING LEVY (AMENDMENT)**

**A**

**BILL**

**to amend the Betting and Gaming Levy Act, No. 40 of 1988**

*Ordered to be published by the Minister of Finance*

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*STATEMENT OF LEGAL EFFECT*

*Clause 2 :* This clause amends section 2 of the Betting and Gaming Levy Act, No. 40 of 1988 (hereinafter referred to as the “principal enactment”) and the legal effect of the section as amended is to-

(*a*) increase the levy on the gross collection of the business of Bookmaker or business of Gaming to fifteen *per centum*;

(*b*) provide for the collection of a casino entrance levy from any citizen of Sri Lanka who enters a place of business of gaming;

(*c*) provide for the manner and the procedure for the payment and the collection of the casino entrance levy.

*Clause 3 :* This clause amends section 4 of the principal enactment and the legal effect of the section as amended is to –

(*a*) extend the application of subsections (2), (3) and (4) of that section to the levy on the gross collection and to the casino entrance levy;

(*b*) extend the application of certain provisions of the Inland Revenue Act No. 24 of 2017to the principal enactment.

*Clause 4 :* This clause amends section 5 of the principal enactment and the legal effect of the section as mended is to provide for the application of certain provisions of the Turn over Tax Act No. 69 of 1981 together with the provisions of section 4(5) of the principal enactment.

*Clause 5 :* This clause amends section 7 of the principal enactment by the insertion of a new definition for the expression “citizen of Sri Lanka”.

*Clause 6 :* This clause amends Part II of the Schedule to the principal enactment by including the relevant amounts in respect of levies chargeable for every year commencing on or after October 1, 2019.

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| *Betting and Gaming Levy (Amendment)* | 1 |

L.D.—O 10/2019

AN ACTTOAMENDTHE BETTINGAND GAMING LEVY   
ACT, NO. 40 OF 1988

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows: -

|  |  |  |
| --- | --- | --- |
| **1.** | This Act may be cited as the Betting and Gaming | Short title. |

Levy (Amendment) Act, No. of 2019.

|  |  |  |  |
| --- | --- | --- | --- |
| 5 | **2.** | Section 2 of the Betting and gaming Levy Act, | Amendment |
| 10 | No. 40 of 1988 (hereinafter referred to as the “principal | | of section 2 |
| of Act, No. |
| enactment”) as last amended by Act, No. 14 of 2015 is hereby | |
| 40 of 1988. |
| further amended as follows: - | |
| (1) | in paragraph (*a*) of subsection (1A) of that section |
| by the substitution for the words, “*five per centum*; | |

or” of the words, “*five per centum;*”;

(2) in paragraph (*b*) of subsection (1A) of that section by the substitution for the words and figures, “on or after January 1, 2015, at the rate of ten *per centum*”15 of the words and figures,“on or after January 1, 2015 but prior to October 1, 2019 at the rate of *ten per*  *centum*; or”;

(3) by the insertion immediately after paragraph (*b*) of subsection (1A) of that section of the following 20 new paragraph:-

“(*c*) for any year commencing on or after October   
 1, 2019, at the rate of fifteen *per centum*,”;

(4) in subsection (1AA) of that section, by the substitution for the words and figures starting from, 25 “Every person” to “business of gaming:” of the following words and figures:-

2 *Betting and Gaming Levy (Amendment)*

“(1AA) Every person who carries on the   
business of gaming in Sri Lanka shall collect a   
levy (hereinafter referred to as the “casino   
entrance levy”) for any relevant quarter -

|  |  |  |
| --- | --- | --- |
| 5 | (*a*) | commencing on or after January 1, 2015 |
| but ending prior to October 1, 2019 a |

levy of United States Dollars one   
hundred or its equivalent in any other   
convertible foreign currency or in Sri

|  |  |  |
| --- | --- | --- |
| 10 | (*b*) | Lanka currency from any person who |
| enters such place of business of gaming; |
| commencing on or after October 1, 2019 |

a levy of United States Dollars fifty or   
its equivalent in any other convertible

|  |  |
| --- | --- |
| 15 | foreign currency or in Sri Lanka currency from any citizen of Sri Lanka |

who enters such place of business of   
gaming,

and pay such casino entrance levy so

|  |  |
| --- | --- |
| 20 | collected to the Commissioner General in accordance with the provisions of |

paragraph (*b*) of subsection (1B) of this   
section:”

|  |  |  |  |
| --- | --- | --- | --- |
| 25 | (5) | in subsection (IB) 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

|  |  |
| --- | --- |
| 30 | pay the levy under subsection (1A) and every person who is liable to collect and pay the |

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

35 General the levies”.

*Betting and Gaming Levy (Amendment)*  3

(6) 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 5 pay the levy referred to in subsections (1) , (1A) of this section and collect and pay the casino entrance levy referred to in subsection (1AA) of this section fails to collect or pay such levies as the case may be, the provisions of subsections (2), (3), (4), (5), 10   
 (5A) and (6) of section 4 as applicable shall apply in respect of such failure;

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

|  |  |  |  |
| --- | --- | --- | --- |
| 15 | Minister.”. | | Amendment |
| **3.** | Section 4 of the principal enactment is hereby |
| amended as follows: - | | of section 4 |
| of the |
| (1) | by the repeal of subsection (2) of that section and | principal |
| enactment. |

the substitution therefor of the following 20 subsection: -

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

|  |  |  |
| --- | --- | --- |
| 25 | (*a*) | to pay any installment of the levy or |

part thereof or the levy on gross collection or part thereof or to collect and pay the casino entrance levy, respectively referred to in subsections 30 (1), (1A) and (1AA) of that section, on or before the dates specified in this Act; or

4 *Betting and Gaming Levy (Amendment)*

(*b*) to pay the levy on gross collection or   
 part thereof referred to in subsection   
 (1A) of that section, assessed by an   
 Assistant Commissioner for any period,

|  |  |
| --- | --- |
| 5 | and required to be paid on or before the date specified in the notice of |

assessment,

such installment of the levy or part thereof or the   
levy on gross collection or part thereof or the

|  |  |
| --- | --- |
| 10 | casino entrance levy shall be deemed to be in default and such persons shall be deemed to be a |

defaulter for the purposes of this Act.”;

|  |  |  |  |
| --- | --- | --- | --- |
| 15 | **(**2) | in subsection (3) of that section :- | |
| (*a*) | by the substitution for the words, “where any |
| installment of the levy is in default and-” of | |
| the words, “where any installment 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 20 (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

|  |  |
| --- | --- |
| 25 | respect of an installment” of the words, “the default is in respect of an installment 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

|  |  |
| --- | --- |
| 30 | respect of an installment” of the words, “the default is in respect of an installment of the |

levy under subsection (1) of section 2”;

(3) by the insertion immediately after the proviso to   
 paragraph (*b*) of subsection (3) of that section of   
 the following new paragraph: -

*Betting and Gaming Levy (Amendment)*  5

“(*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-

|  |  |  |
| --- | --- | --- |
| 5 | (i) | a penalty of a sum equivalent to ten |

*per centum* of such levy; and

(ii) where such levy is not paid before the expiry of thirty days, from the time it begins to be in default, a further penalty of a sum equivalent 10 to ten *per centum* of the levy in default in respect of each further period of thirty days or part thereof, during which it remains in default:

Provided that, the total amount payable as a 15 penalty under this paragraph shall in no case exceed fifty *per centum* of the levy in default.”;

(4) in subsection (4) of that section, by the substitution for the words, “Any installment in default together” of the words, “Any installment of the levy or part 20 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”;

|  |  |  |
| --- | --- | --- |
| 25 | (5) | by the repeal of subsection (6) inserted by the |
| Betting and Gaming Levy (Amendment) Act, No. |

14 of 2015;

(6) by the insertion immediately after subsection (5)   
 of that section of the following new subsection: -

6 *Betting and Gaming Levy (Amendment)*

“(5A) In addition to the provisions of subsection (5) of this section, the provisions of Chapter IX, X, XII, XIII, XIV, XV, XVI, XVII, XVIII, XIX and XX of the Inland Revenue Act, 5 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, Assessments, Objection and Appeals, 10 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 15 Information Collection, Assessments, Objection and Appeals, Liberty for and Payment of Tax, Interest, Recovery of Tax, Penalties, Criminal Proceedings, Regulations and Interpretation under this Act.”.

|  |  |  |  |
| --- | --- | --- | --- |
| 20 | **4.** | Section 5 of the principal enactment is hereby | Amendment |
| amended in subsection (1) of that section as follows: - | | of section 5 |
| of the |
| (1) | by the substitution in paragraph (*a*) of that | principal |
| enactment. |

subsection, for the words and figures, “section 190   
of the Inland Revenue Act” of the words and figures,

|  |  |  |
| --- | --- | --- |
| 25 | (2) | “section 38 of the Turnover Tax Act”; |
| by the substitution in paragraph (*c*) of that |

subsection, 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

|  |  |  |
| --- | --- | --- |
| 30 | (3) | Turnover Tax Act”; |
| by the substitution in paragraph (*d*) of that |

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

|  |  |  |  |
| --- | --- | --- | --- |
| 5 | **5.** | Section 7 of the principal enactment is hereby | Amendment |
| amended by the insertion immediately after the definition | | of section 7 |
| of the |
| of the expression “Commissioner- General” and “Deputy | |
| principal |
| Commissioner” of the following definition: - | | enactment. |

“citizen of Sri Lanka” means, a person who

10 possesses the status of a citizenship of Sri Lanka under the Citizenship Act (chapter 349)”

|  |  |  |  |
| --- | --- | --- | --- |
| 15 | **6.** | The Schedule to the Betting and Gaming Levy Act, | Amendment |
| as last amended by Act, No. 14 of 2015 is hereby further | | of the |
| schedule to |
| amended by the repeal of PART II therefor and the | |
| the principal |
| substitution therefor of the following: - | | enactment. |

“PART II

The amount of the levy payable by a person carrying on the business of gaming for every year specified in Column I 20 hereto, shall be equivalent to the amount specified in the corresponding entry in Column II hereto: -

|  |  |  |
| --- | --- | --- |
| 25 | *Column I* | *Column II* |
| *Year* | *Amount of Levy* |
| 1. For every year commencing on | One million rupees |
| or after April 1, 1988 but prior to |

April 1, 2001.

2. For every year commencing on Twenty five   
 or after April 1, 2001 but prior to million rupees   
 April 1, 2002.

8 *Betting and Gaming Levy (Amendment)*

*Column I*  *Column II*

*Year*  *Amount of Levy*

3. For every year commencing on

|  |  |
| --- | --- |
| 5 | or after April 1, 2002 but prior to April 1, 2005 – |

(i) For carrying on the business of gaming (other than for playing rudjino)

Twelve million rupees

|  |  |  |
| --- | --- | --- |
| 10 | (ii) for carrying on the business | Five hundred |
| of only playing rudjino. | thousand rupees |
| 4. For carrying on the business of |
| Fifty million rupees |
| gaming including playing rudjino |
| 15 |
| for every year commencing on or |
| after April 1, 2005, but prior to April |
| 1, 2013 |
| 20 | One hundred |
| 5. For carrying on the business of |
| gaming including playing rudjino | million rupees |
| for every year commencing on or |
| after April 1, 2013, but prior to April |
| 1, 2015 |
| 25 | 6. For carrying on the business of | Two hundred million |
| gaming including playing rudjino | rupees |
| for every year commencing on or |
| after April 1, 2015 but prior to |
| October 1, 2019 |

7. For every year commencing on or   
after October 1,2019: -

|  |  |  |  |
| --- | --- | --- | --- |
| 30 | (i) | For carrying on the business | Four hundred million |
| (ii) | of gaming (other than the | rupees |
| business of only playing |
| rudjino). |
| One million rupees”. |
| For carrying on the business |

of only playing rudjino.

|  |  |  |
| --- | --- | --- |
| *Betting and Gaming Levy (Amendment)* | 9 | Sinhala text to prevail in case of |
| **7.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. | |

inconsistency.

|  |  |
| --- | --- |
| 10 | *Betting and Gaming Levy (Amendment)* |

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