



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

**BETTING AND GAMING LEVY
(AMENDMENT)
ACT, No. 14 OF 2015**

[Certified on 30th October, 2015]

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*Betting and Gaming Levy (Amendment)
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L.D.—O. 12/2015

AN ACT TO AMEND THE BETTING AND 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 Levy (Amendment) Act, No. 14 of 2015 and shall be deemed for all purposes, to have come into operation on January 1, 2015.

Short title and the date of operation.

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. 19 of 2013 is hereby further amended as follows:-

Amendment of section 2 of the Betting and Gaming Levy Act, No. 40 of 1988.

- (1) in subsection (1A) of that section, by the substitution for the words “a levy at the rate of five per centum” of the following words:-

“a levy-

- (a) for any year commencing on or after January 1, 2013 but prior to January 1, 2015, at the rate of five *per centum*; or
- (b) for any year commencing on or after January 1, 2015, at the rate of ten *per centum*”.

- (2) by the insertion immediately after subsection (1A) of that section of the following new subsection:-

“(1AA) Every person who carries on the business of gaming in Sri Lanka for any year commencing on or after January 1, 2015, shall collect a Levy (hereinafter referred to as the “casino entrance levy”) of United

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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;

Provided however, the provisions of subsection (1AA), shall not apply to-

- (a) the managing director or any member of the Board of Management or any employee of such place of business of gaming;
- (b) any officer authorized in that behalf to enter such place of business in the exercise, performance and discharge of his duties under any written law; or
- (c) any person prescribed under this Act.

(3) In subsection (1B) of that section:-

- (a) by the substitution for the words and figures “subsection (1A)” of the words and figures” subsection (1A) and subsection (1AA),” ; and
- (b) by the repeal of paragraph (b) and the substitution therefor of the following paragraph:-

“(b) remit the levies charged and collected under subsection (1A) and subsection (1AA) of section 2, in respect of each month on or before the end of the first week of the month immediately succeeding that month.”.

- (4) in subsection (1C) of that section by the substitution for the words and figures “subsection (1A),” of the words and figures “subsection (1A) and subsection (1AA),”.

3. Section 2A of the principal enactment is hereby amended in subsection (1) by the substitution for all the words and figures from “Every person who on or after January 1, 2013”, to the end of that subsection of the words “Every person, who, on or after January 1, 2013, but prior to May 31, 2013, carries on the business of a bookmaker or gaming referred to in subsection (1) of section 2, shall register with the Department of Inland Revenue.”.

Amendment of section 2A of the principal enactment.

4. Section 4 of the principal enactment is hereby amended as follows:-

Amendment of section 4 of the principal enactment.

- (1) in subsection (5) of that section by the substitution for the words “levy payable under this Act.” of the words “levy payable under subsection (1) of section 2 of this Act.”;

- (2) by the addition at the end of subsection (5) of that section of the following new subsection:-

“(6) In addition to the provisions of subsection (5) of this section, the provisions of sections 106, 107, 108 and 112 of Chapter XII relating to Returns etc., Chapter XXII relating to Assessments, Chapter XXIII relating to Appeals, Chapter XXIV relating to Finality of Assessments and Penalty for incorrect Returns, Chapter XXVI relating to Recovery of Tax, and Chapter XXXI relating to General matters, of the Inland Revenue Act, No. 10 of 2006, shall *mutatis mutandis* apply to the furnishing of returns, assessments, appeals against assessments, finality of assessments and

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penalty for incorrect returns, recovery of tax, and the payment of the levy referred to in subsection (1A) of section 2 of this Act.”

Amendment of section 5 of the principal enactment.

5. Subsection (1) of section 5 of the principal enactment is hereby amended as follows :-

- (1) by the substitution in paragraph (a) of that subsection, for the words and figures “section 38 of the Turnover Tax Act”, of the words and figures “section 190 of the Inland Revenue Act”;
- (2) by the substitution in paragraph (c) of that subsection, for the words and figures “section 42 or section 43 of the Turnover Tax Act,”, of the words and figures “section 214 or section 215 of the Inland Revenue Act,”;
- (3) by the substitution in paragraph (d) of that subsection, for the words and figures “section 57 of the Turnover Tax Act”, of the words and figures “section 209 of the Inland Revenue Act”; and
- (4) by the substitution in paragraph (e) of that subsection, for the words and figures “section 57 of the Turnover Tax Act”, of the words and figures “section 209 of the Inland Revenue Act”.

Amendment of section 6 of the principal enactment.

6. Section 6 of the principal enactment is hereby amended in subsections (2), (3) and (4) of that section by the substitution for the words “Deputy Commissioner or Assessor” wherever such words occur in those subsections of the words “ Commissioner, Senior Deputy Commissioner, Deputy Commissioner or Assistant Commissioner” respectively.

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7. The following new section is hereby inserted immediately after section 6 of the principal enactment and shall have effect as section 6A of that enactment:-

Insertion of new section 6A in the principal enactment.

“Regulations. 6A. (1) The Minister may make regulations in respect of any matter which is required or authorized by this Act to be prescribed.

(2) Every regulation made by the Minister shall be published in the *Gazette* and shall come into operation on the date of such publication or on such later date as may be specified in the regulation.

(3) Every regulation made by the Minister, shall, as soon as convenient after its publication in the *Gazette*, be brought before Parliament for approval. Any regulation which is not so approved shall be deemed to be rescinded as from the date of disapproval but without prejudice to anything previously done thereunder.

(4) Notification of the date on which any regulation is deemed to be rescinded under subsection (3) shall be published in the *Gazette*.

8. Section 7 of the principal enactment is hereby amended by the repeal of the definition of expression “Assessor”, “Commissioner-General”, and “Deputy Commissioner” and the substitution therefor of the following definition of expression:-

Amendment of section 7 of the principal enactment.

“Commissioner-General”, and “Deputy Commissioner” shall have the respective meanings assigned to them by section 59 of the Turnover Tax Act;”

9. The Schedule to the principal enactment is hereby replaced and the following Schedule is substituted therefor:-

Replacement of the Schedule to the principal enactment.

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“SCHEDULE

PART I

(Section 2)

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 –

<i>Column I</i>	<i>Column II</i>
<i>Year</i>	<i>Amount of Levy</i>
1. For every year commencing on or after April 1, 1988, but prior to April 1, 2001.	One hundred thousand rupees.
2. For every year commencing on or after April 1, 2001, but prior to April 1, 2002.	One million rupees.
3. For every year commencing on or after April 1, 2002 but prior to April 1, 2005 –	
(i) where live telecast facilities are used in carrying on the business.	Thirty thousand rupees.
(ii) where live telecast facilities are not used in carrying on the business.	Ten thousand rupees.
4. For every year commencing on or after April 1, 2005 but prior to April 1, 2006 for .business of bookmaker carried out –	
(i) through Agents.	One million rupees.
(ii) by the use of live telecast facilities in carrying on the business.	Two hundred and fifty thousand rupees.

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| (iii) where live telecast facilities are not used in carrying on the business. | Twenty five thousand rupees. |
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5. For every year commencing on or after April 1, 2006 but prior to April 1, 2013 for business of bookmaker carried out –

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| (i) through Agents. | One million rupees. |
| (ii) by the use of live telecast facilities in carrying on the business. | Three hundred thousand rupees. |
| (iii) where live telecast facilities are not used in carrying on the business. | Fifty thousand rupees. |

6. For every year commencing on or after April 1, 2013 but prior to April 1, 2015 for business of bookmaker carried out –

- | | |
|--|--------------------------------|
| (i) through Agents. | Two million rupees. |
| (ii) by the use of live telecast facilities in carrying on the business. | Three hundred thousand rupees. |
| (iii) where live telecast facilities are not used in carrying on the business. | Twenty five thousand rupees. |

7. For every year commencing on or after April 1, 2015 for business of bookmaker carried out –

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| (i) through Agents. | Four million rupees. |
| (ii) by the use of live telecast facilities in carrying on the business. | Six hundred thousand rupees. |
| (iii) where live telecast facilities are not used in carrying on the business. | Fifty thousand rupees. |

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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 –

<i>Column I</i>	<i>Column II</i>
<i>Year</i>	<i>Amount of Levy</i>
1. For every year commencing on or after April 1, 1988, but prior to April 1, 2001.	One million rupees.
2. For every year commencing on or after April 1, 2001, but prior to April 1, 2002.	Twenty five million rupees.
3. For every year commencing on 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.
(ii) for carrying on the business of only playing rudjino.	Five hundred thousand rupees.
4. For carrying on the business of gaming including playing rudjino for every year commencing on or after April 1, 2005, but prior to April 1, 2013.	Fifty million rupees.
5. For carrying on the business of gaming including playing rudjino for every year commencing on or after April 1, 2013, but prior to April 1, 2015.	One Hundred million rupees.
6. For carrying on the business of gaming including playing rudjino for every year commencing on or after April 1, 2015.	Two Hundred million rupees.

10. The amount of the Levies charged and collected under paragraph (b) of subsection (1A) and 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 January 1, 2015, and ending on the date on which the certificate of the speaker is endorsed in respect of this Act, shall be deemed for all purposes, to have been validly charged and collected by the Commissioner-General or by any such person under the principal enactment: Validation.

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

11. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text to prevail in case of inconsistency.

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