



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

**BETTING AND GAMING LEVY (AMENDMENT)
ACT, No. 7 OF 2001**

[Certified on 11th April, 2001]

Printed on the Order of Government

Published as a Supplement to Part II of the Gazette of the Democratic Socialist
Republic of Sri Lanka of April 12, 2001

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO I

Price : Rs. 4.50

Postage : Rs. 3.50

Betting and Gaming Levy (Amendment)
Act, No. 7 of 2001

[Certified on 11th April, 2001]

L. D.—O. 21/2001.

AN ACT TO AMEND THE BETTING AND GAMING LEVY ACT, NO. 40
OF 1988 AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR
INCIDENTAL THERETO.

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. 7 of 2001.

Short title.

2. Section 2 of the Betting and Gaming Levy Act, No.
40 of 1988 (hereinafter referred to as the “principal
enactment”) is hereby amended in subsection (1) of that
section, by the substitution for the words “at the respective
rates set out in the Schedule to this Act”, of the words
“equivalent to the respective amounts set out in the Schedule
to this Act”.

Amendment of
section 2 of Act
No. 40 of 1988.

3. Section 4 of the principal enactment is hereby amended
by the repeal of subsection (3) of that section and the
substitution therefor of the following subsections :—

Amendment of
section 4 of the
principal
enactment.

“(3) Where any instalment of the levy is in default
and —

(a) the default is in respect of an instalment
payable in any year commencing on or after
April 1, 1988 but prior to April 1, 2001, the
defaulter shall, in addition to the instalment
in default, pay as penalty—

(i) a sum equivalent to ten *per centum* of
the instalment in default ; and

(ii) where the instalment in default is not
paid before the fifteenth day of the
month succeeding the month in which
such instalment had begun to be in

Betting and Gaming Levy (Amendment)
Act, No. 7 of 2001

default, a further sum equivalent to two *per centum* of the instalment in default in respect of each period ending on the fifteenth day of each succeeding month or part of such period, during which it is in default :

provided however, that the total amount payable as penalty under this paragraph shall, in no case exceed fifty *per centum* of the instalment in default ; and

- (b) the default is in respect of an instalment payable in any year commencing on or after April 1, 2001, the defaulter shall in addition to the instalment in default, pay as penalty, a further sum equivalent to thirty three and one third *per centum* of the instalment in default, in respect of each period ending on the fifteenth day of each month, succeeding the month in which the instalment had begun to be in default or part of such period during which the instalment is in default :

Provided however, that the total amount payable as penalty under this paragraph, shall in no case exceed one hundred *per centum* of the instalment in default.

- (3A) The Commissioner-General may reduce or waive any penalty payable under subsection (3), if the Commissioner - General is satisfied that by reason of any special circumstances in which the default occurred, a reduction or waiver of such penalty would be just and equitable.”.

Amendment of
 section 5 of the
 principal
 enactment.

4. Section 5 of the principal enactment is hereby amended in paragraph (c) of subsection (1) of that section, by the substitution for the words and figures “by or under section 43” of the words and figures “by or under section 42 or section 43”:

Betting and Gaming Levy (Amendment) . 3
Act, No. 7 of 2001

5. The Schedule to the principal enactment is hereby repealed and the following Schedule substituted therefor :—

Replacement of
the Schedule to
the principal
enactment.

"SCHEDULE (Section 2)

PART I

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

Column I Year	Column II Amount of Levy
For every year commencing on or after April 1, 1988, but prior to April 1, 2001.	One hundred thousand rupees.
For every year commencing on or after April 1, 2001.	One million 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 —

Column I Year	Column II Amount of Levy
For every year commencing on or after April 1, 1988, but prior to April 1, 2001.	One million rupees
For every year commencing on or after April 1, 2001.	Twenty five million rupees."

6. 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 82.5 (Local), Rs. 1,120 (Foreign), payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, No. 32, TRANSWORKS HOUSE, LOMA ROAD, COLOMBO 01 before 15th December each year in respect of the year following.