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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2384/33 – 2024 මැයි මස 17 වැනි සිකුරාදා – 2024.05.17

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(Published by Authority)

PART IV (A) – PROVINCIAL COUNCILS

Provincial Councils Notifications

CENTRAL PROVINCE PROVINCIAL COUNCIL

Kandy Municipal Council - Entertainment Tax

I, Lalith U. Gamage (Attorney-at-law), Governor of Central Province, as per the powers vested in me under Sub-section 2 (2) of the Entertainment Tax Ordinance to be read with section 2 (1) (a) of the Provincial Council (Consequential Provisions) Act No. 12 of 1989, hereby announce that the notification published in the *Extraordinary Gazette* No. 2335/04 dated 05.06.2023 of the Democratic Socialist Republic of Sri Lanka, adopted by the Kandy Municipal Council on 31.10.2022 as per the provisions mentioned under Sub-section (I) of section 2 of the Entertainment Tax Ordinance No. 12 of 1946 (267th Authority) as amended by the Entertainment Tax (Amendment) Act No. 37 of 1984 and approved by me, is amended as in the Schedule hereto as per the resolution passed under decision No. 2023/408 at the Management Committee Meeting of the Kandy Municipal Council held on 16.08.2023.

LALITH U. GAMAGE,
Attorney-at-law,
Governor,
Central Province.

At the Governor's office.
on this 30th day of January 2024.



RESOLUTION

I hereby propose to levy an entertainment tax of 7.5% from 01st January 2024 on the face value of admission tickets for entertainment activities and for every chargeable activity mentioned in the following schedule. According to section 2 (1) of the Entertainment Tax Ordinance No, 12 of 1946 and the Entertainment Tax Amendment Act No. 37 of 1984, for levy of entertainment tax in Kandy Municipal Corporation area, as per the powers vested in me by the Municipal Council Ordinance No. 16 of 1947.

Furthermore, I hereby announce that this percentage shall be considered as the entertainment tax percentage for all activities mentioned in this schedule and for every chargeable activity, until a new order is made in this regard.

SCHEDULE

<i>Index No.</i>	<i>Nature of Entertainment</i>	<i>Entertainment Tax Rate</i>
01.	<ul style="list-style-type: none"> Cinema shows 	7.5 %
02.	<ul style="list-style-type: none"> All concerts featuring foreign artists 	7.5 %
03.	<ul style="list-style-type: none"> All carnivals and circus acts (including circuses) Magic shows, entertainment events and entertainment contests Kandyan dance performances 	7.5 %
04.	<ul style="list-style-type: none"> For all concerts involving local artists conducted for commercial purposes 	7.5 %
05.	<ul style="list-style-type: none"> International sports competitions National / local sports competitions (except school sports) 	7.5 %
06.	<ul style="list-style-type: none"> Concerts organized primarily by an active artist association For a concert held by currently famous artists as a special occasion in their life 	7.5 %
07.	<ul style="list-style-type: none"> Concerts conducted by welfare societies, OBA's / OGA's and such societies and social organizations Concerts conducted by a school for school welfare, with the approval of the Zonal Director of Education of which the applicant is the principal Sports competitions conducted by a school or alumni association or college association on behalf of a school and tournaments conducted by school sports associations Shows organized by a student union of a higher education institution for the welfare of students and shows organized for the purpose of raising revenue Concerts with local stage play songs 	7.5 %
08.	<ul style="list-style-type: none"> DJ performances featuring local artists, dance performances, Sing Alone and other dance-themed performances (Charged not including food) Dinner Dance / Sing Alone (Charged including food) 	7.5 %