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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2203/28 - 2020 නොවැම්බර් මස 26 වැනි බ්‍රහස්පතින්දා - 2020.11.26
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(Published by Authority)

PART IV (A) — PROVINCIAL COUNCILS

Provincial Councils Notifications

WESTERN PROVINCE PROVINCIAL COUNCIL

Notification to be made under Section 2(2) of the Entertainment Tax Ordinance bearing No. 12 of 1946 which shall be read together with the Section 2 of the Provincial Councils (Consequential Provisions) Act bearing No. 12 of 1989

I, the Governor of the Western Province, by virtue of the powers vested in me in terms of the provisions of the Section 2 (2) of the Entertainment Tax Ordinance bearing No. 12 of 1946 which shall be read together with the Section 2 of the Provincial Councils (Consequential Provisions) Act bearing No. 12 of 1989, do hereby notify that the proposal, passed by the Colombo Municipal Council on 30.07.2020 as per the provisions mentioned in the Section 2(1) of the Entertainment Tax Ordinance bearing No. 12 of 1946 to levy for the years of 2021 and 2022 having imposed as is described in the following Schedule the percentage which shall be charged on the Tax from the admission fee chargeable for entertainment activities declared in the Entertainment Tax Ordinance bearing No. 12 of 1946 amended by the Entertainment Tax (amendment) Act bearing No. 37 of 1984, was approved.

ROSHAN GOONETILAKE,
RWP and VSV LISP PHD FIM (Sri Lanka) NDC PSE,
Marshal of the Sri Lanka Air Force,
Governor,
Western Province.

At the Provincial Council's Building,
No. 204,
Denzil Kobbakaduwa Mawatha,
Battaramulla,
18th November 2020.



1A - PG 5168 — 35 (11/2020)

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SCHEDULE

<i>Category</i>	<i>Nature of the Entertainment Activity</i>	<i>Percentage</i>
01 A	* Cinema Halls	10%
02 B	* All Entertainment shows to be participated by Foreign Artists * All Carnivals, Feats (Circuses) * All Entertainment shows to be participated by Local Artistes which are held for commercial purposes	12%
03 C	* International Sports Tournaments	13%
04 D	* DJ shows, Dancing shows, Sing Alone and other shows with dancing and instrumental music to be participated by Local Artists which are priced sans food and beverage. * Magic shows & pageants * Holy ceremony * Entertainment shows to be held by Welfare Societies, Past Pupils Associations and by such Associations and Social Organizations	10%
05 E	* Entertainment Shows to be held under the patronage of an Association of Artistes which is presently in operation. (The maximum number of shows per year is three (3)). * Local Sports Meets * Entertainment Shows including the songs of Local Stage Dramas	08%
06 F	* For an Entertainment Show to be held by an Artiste who is Considered as a famous Artist at present as to mark a Special Occasion of his/her life. (only once within the lifetime). * An Entertainment Show which is held by a school for its welfare activities applicant being the Principal of the relevant school for which the approval has been granted by the Zonal Director of Education. * Sports Meets to be held by a school or a past Pupils' Association or any Association of the school or the Tournaments to be held by the Sports Associations of Schools. * Entertainment activities to be held by a Student's Association of a Higher Education Institution for Student's Welfare.	07%
07 G	* Dinner Dance/Sing Alone (Admission Tickets which are priced over Rs.3000/- each with food and beverages)	07%
08 H	* An Entertainment show which was exempted from taxes by the Hon. Chief Minister which is held for the purpose of raising funds to be made use of for the medical treatments for the illnesses of Cancer, Kidney Failure, Serious Accidents met with by a prominent Artist or who is critically ill due to Cardiovascular, Neurological and Brain-related diseases and for the final concert of a veteran artist above 75 year of age. (only once within the lifetime)	free of Charge