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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2179/21 - 2020 ජුනි මස 10 වැනි බදාදා - 2020.06.10

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PART IV (A) — PROVINCIAL COUNCILS

Provincial Councils Notifications

WESTERN PROVINCE PROVINCIAL COUNCIL

Notification made under Section 2 (2) of the Entertainment Tax Ordinance bearing No. 12 of 1946

I, Isura Devapriya, the Chief Minister of the Western Province and Minister of Finance and Planning, Engineering Services, Laws and Order, Local Government and Provincial Administration, Economic Promotion, Power and Energy Environmental Activities, Water Supply and Drainage and Tourism, do hereby notify that the Motion passed by the Colombo Municipal Council on 29.10.2018 as per the Provisions mentioned in the Section 2 (1) of the Entertainment Tax Ordinance bearing No. 12 of 1946 for the purpose of imposition and levy of the Tax for the years of 2019 and 2020 in the manner which is described in the following Schedule which shall be levied from the Admission Fee to be charged on 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 by me 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.

ISURA DEVAPRIYA,

The Chief Minister of Western Province,
and Minister of Finance and Planning,
Engineering Service, Law and Order,
Local Government and Provincial
Administration, Economic Promotion,
Power and Energy, Environmental Activities,
Water Supply and Drainage and Tourism.

No. 204, Denzil Kobbekaduwa Mawatha,
Battaramulla (Provincial Council Building).
18th Day of April 2019.



SCHEDULE

		<i>Nature of the entertainment activity</i>	<i>Percentage</i>
01	A	* Cinema Halls.	10%
02	B	* For all Entertainment Shows and Camivals of foreign Artistes.	10%
03	C	* For all Entertainment Show being participated by Local Artistes which are held on commercial purpose.	10%
04	D	* For Dj Shows, Dancing Shows, Sing Alone Shows and the other Shows with dancing and instrumental music being participated by Local Artistes of which admission tickets are Priced without food and beverage. * International Sports Meets. * Entertainment Shows to be held by the societies, such as welfare societies, Past Pupils Associations and so on.	10%
05	E	* Entertainment Shows which are conducted by an association of Artistes Which is in operation at active level (Maximum number of shows is three (03) per year). * Local Sports Meets. * Local Stage Dramas and Entertainment Shows inclusive of Theatre Songs.	08%
06	F	* For an Entertainment Show which is conducted by a present renowned Artists on behalf of a special occasion of the life. (Only once during one's life time) * Entertainment Shows which are conducted by a School for its welfare activities the applicant being the Principal of the school for which approval has been granted by the Zonal Director of Education. * For Sports Meets to be conducted by a School or a Past Pupils Association or an Association of a School on behalf of a School and Tournaments to be conducted by School Sports Associations. * Entertainment Shows which are conducted by a student society of a Higher Education Institute for students welfare activities.	07%
07	G	* Dinner Dances / Sing Alone (Admission Tickets for which are priced with food and beverage at more than Rs. 3,000).	07%
08	H	* An Entertainment Show which has been exempted from Entertainment Tax by the Honourable Chief Minister on behalf of the medical treatment assistance of a Renowned Artist who is presently seriously ill aged over 75 or for the Final Show of a Renowned Artists. (This is only once during one's life time).	0%