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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2208/21 - 2020 දෙසැම්බර් මස 30 වැනි බදාදා - 2020.12.30  
No. 2208/21 - WEDNESDAY DECEMBER 30, 2020

(Published by Authority)

## PART IV (A) — PROVINCIAL COUNCILS

### Provincial Councils Notifications

#### NOTIFICATION MADE UNDER CLAUSE 154(C) READ WITH CLAUSE 154(F) OF THE CONSTITUTION

I, do hereby announce that the Schedule relating to enforcement of Entertainment Tax adopted by the Colombo Municipal Council on 30.07.2020 as per provisions stated under Sub-section 2(1) of the Entertainment Tax Ordinance No. 12 of 1946 amended by Entertainment Tax (Amendment) Act, No. 37 of 1984, the Schedule of which was approved by me as per powers entrusted in me according to the provisions stated under Subsection 2 (2) of the Entertainment Tax Ordinance read with Section 2 of the Provincial Councils (Consequential Provisions) Act, No. 12 of 1989 and the notification of such approval having been published in the *Gazette* Paper No. 2203/28 dated 26.11.2020 and included into the notification dated 18.11.2020 will be amended as stated in the Schedule hereto in compliance to the powers assigned to me under Clause 154 (c) of the Constitution read with Clause 154(f).

I would further announce that the above mentioned relevant amendments will be carried out for the public welfare based on the matters stated under regulations required to be followed when entertainment affairs are conducted; the regulations of which have been enforced in compliance to the provisions of The Quarantine and Prevention of Diseases Ordinance to control Covid - 19 epidemic owing to the impact caused by Covid - 19 epidemic to the area of authority of Colombo Municipal Council.



It is hereby notified further that until a regulation made again in this regard for year 2021 and 2022, the percentages stated in the undermentioned Schedule hereto shall be considered as the Entertainment Tax percentage to be charged by the Colombo Municipal Council for shows conducted in the Municipal Council area under Entertainment Tax Ordinance.

**ROSHAN GUNATHILAKA,**  
RWP and BAR VSV USP  
PHD(Honors) FIM (Sri Lanka) NDC PSC  
Marshal of the Sri Lanka Air Force,  
Governor,  
Western Province.

30th December 2020,  
At the Office of the Governor of Western Province,  
Western Provincial Council Building,  
No. 204, Denzil Kobbekaduwa Mawatha,  
Battaramulla.

**Schedule**

<i>Accession. No.</i>	<i>Category</i>	<i>Nature of Entertainment Affair</i>	<i>Percentage</i>
01	A	<ul style="list-style-type: none"> <li>Cinema shows</li> </ul>	8%
02	B	<ul style="list-style-type: none"> <li>All the concerts participated by foreign artists</li> <li>All the carnivals, circuses</li> </ul>	12% 10%
03	C	<ul style="list-style-type: none"> <li>All the concerts participated by local artists and held in view of commercial gains</li> </ul>	8%
04	D	<ul style="list-style-type: none"> <li>International sports events</li> </ul>	13%
05	E	<ul style="list-style-type: none"> <li>DJ concerts participated by local artists and priced without food, dancing performances, Sing Alones and other concerts of music and dancing</li> <li>Magic performances, variety shows and variety competitions</li> <li>Concerts organized by welfare societies, old students' associations and such societies and social organizations</li> </ul>	8%
06	F	<ul style="list-style-type: none"> <li>Concerts conducted by an active association of artists (03 maximum concerts per year)</li> <li>Local sports events</li> <li>Entertainment shows including the songs of Local stage Dramas</li> </ul>	08%
07	G	<ul style="list-style-type: none"> <li>A concert conducted by a currently popular artist as a special event in his life</li> <li>Concerts conducted by a school for its welfare and applied for by the Principal and approved by the Zonal Director of Education</li> </ul>	07%

<i>Accession. No.</i>	<i>Category</i>	<i>Nature of Entertainment Affair</i>	<i>Percentage</i>
		<ul style="list-style-type: none"> <li>Sports events conducted on behalf of a school by the school or an old students' association or a school association and competitions conducted by school sports clubs</li> <li>Entertainment affairs conducted for student welfare, concerts held in view of collecting income by a students' association of a Higher Education Institute</li> </ul>	
08	H	<ul style="list-style-type: none"> <li>Dinner Dance/Sing Alone (inclusive of food and tickets priced at more than Rs. 3,000/)</li> </ul>	07%

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