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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2335/04 - 2023 ජුනි මස 05 වැනි සඳුදා - 2023.06.05

No. 2335/04 - MONDAY, JUNE 05, 2023

(Published by Authority)

## PART IV (A) — PROVINCIAL COUNCILS

### Provincial Councils Notifications

#### CENTRAL 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. 2135/38 dated 06.08.2019 of the Democratic Socialist Republic of Sri Lanka, adopted by the Kandy Municipal Council on 20.12.2018 as per the provisions mentioned under Sub-section (I) of Section 2 of the Entertainment Tax Ordinance No. 12 of 1946 (Chapter 267) as amended by the Entertainment Tax (Amendment) Act, No. 37 of 1984 and approved by me, is amended as mentioned in the Schedule hereto according to the resolution passed under decision No. 8(24) at the General Meeting of the Kandy Municipal Council held on 31.10.2022.

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 31st December 2023, till a new order is made in this regard.

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

on this 03rd day of March, 2023,  
At the Governor's Office.



### Resolution

I hereby propose to levy an entertainment tax of 05% 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 Council Area.

### SCHEDULE

<i>Index No.</i>	<i>Nature of Entertainment</i>	<i>Entertainment Tax Rate</i>
1	Cinema shows	05%
2	All concerts featuring foreign artists	05%
3	All carnivals and circus acts Magic shows, entertainment events and entertainment contests Kandyan dance performances	05%
4	For all concerts involving local artists conducted for commercial purposes	05%
5	International sports competitions National/local sports competitions (except school sports)	05%
6	Concerts organized primarily by an active artist association For a concert held by currently famous artists as a special occasion in their life	05%
7	Concerts conducted by welfare societies, OBA's /OGA's and social organizations  Concerts conducted by a school for school welfare, with the approval of the Zonal Director of Education where 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	05%
8	DJ performances featuring local artists, dance performances, Sing Alone and other dance-themed performances (Charged not including food) Dinner Dance/Sing Alone (Charges including the food)	05%

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