

PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

BETTING AND GAMING LEVY

(AMENDMENT) ACT, No. 19 OF 2013

[Certified on 24th April, 2013]

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Betting and Gaming Levy (Amendment) 1

Act, No. 19 of 2013

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L.D.—O. 3/2013.

ANACT TO AMEND THE BETTING AND GAMING LEVY

Act, No. 40 of 1988

BE it enacted by the Parliament of the Democratic Socialist

Republic of Sri Lanka as follows :-

1. This Act may be cited as the Betting and Gaming Short title and

Levy (Amendment) Act, No. 19 of 2013 and shall be deemed the date of

for all purposes to have come into operation on January 1, operation.

2013.

2. Section 2 of the Betting and Gaming Levy Act, No. Amendment of

40 of 1988 (hereinafter referred to as the “principal Section 2 of the

Betting and

enactment”), as last amended by Act, No.9 of 2005 is hereby

Gaming Levy

amended by the insertion immediately after subsection (1) Act, No. 40 of

of that section of the following new subsections:- 1988.

“(1A) Every person who is liable to pay the levy under

subsection (1) shall, in addition to the payment of such

levy, be charged a levy at the rate of five per centum, on

the gross collection of the businesses referred to in

paragraphs (a) or (b) of subsection (1) carried on by him

in respect of each month:

Provided however, the person who is liable to pay the

levy under this subsection, shall not be liable to pay the

Value Added Tax under the Value Added Tax Act, No.14

of 2002 or the Nation Building Tax under the Nation

Building Tax Act, No.9 of 2009, on such collection:

Provided further, that any person whose gross

collection in respect of the businesses referred to in

paragraphs (a) or (b) of subsection (1) does not exceed

one million rupees per month, such person shall not be

liable to pay the levy required to be paid under this

subsection.

2—PL 007086—4,090 (03/2013)

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(1B) Every person who is liable to pay the levy under

subsection (1A), shall-

(a) on or before the twentieth day of the month

following the end of the relevant quarter,

furnish to the Commissioner General either

in writing or by electronic means a return in

such form and containing such particulars

as may be specified by the Commissioner

General, of the gross collection of such

person; and

(b) pay such levy in respect of each month, on

or before the end of the first week of the

month following the end of that month.

(1C) Where any person who is liable to pay the levy

under subsection (1A), fails to pay the levy thereof, the

provisions of subsections (2), (3), (4), (5) and (6) of section

4 of this Act shall, mutatis mutandis apply in respect of

such failure to pay the levy payable under subsection

(1A).

(1D) For the purposes of this section—

(a) “gross collection” means the total amount

recovered from the business of bookmaker

or business of gaming in respect of that

month ;

(b) “relevant quarter” means the period of three

months commencing on the first day of

January, first day of April, first day of July

or first day of October of any year.”.

Insertion of new 3. The following new section is hereby inserted

section 2A in immediately after section 2 of the principal enactment and

the principal shall have effect as section 2A of that enactment:-

enactment.

“Registration 2A. (1) Every person who, on or after January

of betting or 1, 2013 carries on the business of a bookmaker

gaming or gaming, as is referred to in subsection (1) of

business.

section 2, shall register with the Department of

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Inland Revenue, within five months from the

date of commencement of this Act or within one

month from the date of commencement of the

business as the case may be.

(2) The Commissioner General shall issue a

certificate of registration containing the name,

address, registration number and any other

particulars as may be determined by him to

every person registered under subsection(1).

(3) Every person who acts in contravention

of the provisions of subsection (1),shall commit

an offence and shall, on conviction after

summary trial by a Magistrate, be liable to a

fine not exceeding ten million rupees or to

imprisonment of either description for a term

not exceeding six months or to both such fine

and imprisonment.”.

4. Section 7 of the principal enactment is hereby Amendment of

section 7 of the

amended as follows :—

principal

enactment.

(1) by the repeal of the definition of the expression

“Assessor”, “Commissioner-General”, “Deputy

Commissioner”, and “persons” and the substitution

therefor of the following definition :—

“Assessor”, “Commissioner-General”, and

“Deputy Commissioner”, shall have the respective

meanings assigned to them by section 59 of the

Turnover Tax Act ;

(2) by the addition immediately after the definition of

expression “gaming” of the following :—

“person” includes any company, body of

persons, corporate or unincorporate or any

partnership;”.

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Validation. 5. The amount of the levy charged and collected under

subsection (1A) of section 2 of the principal enactment by or

on behalf of the Commissioner-General by any person

authorized under the principal enactment from any person

during the period commencing from January 1, 2013 and

ending on the date on which the certificate of the Speaker is

endorsed in respect of this Act, shall be deemed to have been

validly charged and collected by the Commissioner-General

or by any such person under the principal enactment:

Provided that the aforesaid provisions shall not affect any

decision or order made by any Court or any proceedings

pending in any Court in respect of any levy charged and

collected during such period.

Replacement of 6. The Schedule to the principal enactment is hereby

the Schedule to repealed and the following Schedule substituted therefor:-

the principal

enactment.

“SCHEDULE (Section 2)

PART PART II

The amount of the levy payable by a person carrying on the business

of bookmaker for every year specified in Column I hereto, shall be

equivalent to the amount specified in the corresponding entry in

Column II hereto –

Column I Column II

Year Amount of Levy

1. For every year commencing on or

after April 1, 1988, but prior to One hundred thousand

April 1, 2001. rupees.

2. For every year commencing on or

after April 1, 2001, but prior to

April 1, 2002. One million rupees.

3. For every year commencing on or

after April 1, 2002, but prior to

April 1, 2005 –

(i) Where live telecast facilities

are used in carrying on

business. Thirty thousand rupees.

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(ii) Where live telecast facilities

are not used in carrying on

the business. Ten thousand rupees.

4.For every year commencing on or

after April 1, 2005 but prior to

April 1, 2006 for betting business

carried out –

(i) through Agents. One million rupees.

(ii) by the use of live telecast

facilities in carrying on the Two hundred and fifty

business. thousand rupees.

(iii) Where live telecast facilities

are not used in carrying on Twenty five thousand

the business. rupees.

5.For every year commencing on or

after April 1, 2006 but prior to

April 1, 2013 for betting business

carried out –

(i) through Agents. One million rupees.

(ii) by the use of live telecast

facilities in carrying on the Three hundred thousand

business. rupees.

(iii) Where live telecast facilities

are not used in carrying on

the business. Fifty thousand rupees.

6.For every year commencing on or

after April 1, 2013 for betting

business carried out –

(i) through Agents. Two million rupees.

(ii) by the use of live telecast Three hundred thousand

facilities in carrying on the rupees.

business.

(iii) Where live telecast facilities Twenty five thousand

are not used in carrying on rupees.

the business.

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PART II

The amount of the levy payable by a person carrying on the

business of gaming for every year specified in Column I hereto, shall

be equivalent to the amount specified in the corresponding entry in

Column II hereto –

Column I Column II

Year Amount of Levy

1.For every year commencing on

or after April 1, 1988 but prior to

April 1, 2001. One million rupees.

2.For every year commencing on

or after April 1, 2001, but prior to Twenty five million

April 1, 2002. rupees.

3. For every year commencing on or

after April 1, 2002, but prior to

April 1, 2005-

(i)For carrying on the business

of gaming (other than for

playing rudjino). Twelve million rupees.

(ii) For carrying on the business Five hundred thousand

of only playing rudjino. rupees.

4. For carrying on the business of

gaming including playing rudjino

for every year commencing on or

after April 1, 2005, but prior to

April 1, 2013 Fifty million rupees.

5. For carrying on the business of

gaming including playing rudjino

for every year commencing on or One hundred million

after April 1, 2013. rupees.”

Sinhala text to 7. In the event of any inconsistency between the Sinhala

prevail in case and Tamil texts of this Act, the Sinhala text shall prevail.

of any

inconsistency.

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