

PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

BETTING AND GAMING LEVY

(AMENDMENT)

ACT, No. 14 OF 2015

[Certified on 30th October, 2015]

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Betting and Gaming Levy (Amendment) 1

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L.D.—O. 12/2015

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 Levy Short title and

(Amendment) Act, No. 14 of 2015 and shall be deemed for the date of

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

2015.

2. Section 2 of the Betting and Gaming Levy Act, No. 40 Amendment of

of 1988 (hereinafter referred to as the “principal enactment”), section 2 of the

Betting and

as last amended by Act, No. 19 of 2013 is hereby further

Gaming Levy

amended as follows:- Act, No. 40 of

1988.

(1) in subsection (1A) of that section, by the

substitution for the words “a levy at the rate of five

per centum” of the following words:-

“a levy-

(a) for any year commencing on or after

January 1, 2013 but prior to January 1,

2015, at the rate of five per centum;or

(b) for any year commencing on or after

January 1, 2015, at the rate of ten per

centum”.

(2) by the insertion immediately after subsection (1A)

of that section of the following new subsection:-

“(1AA) Every person who carries on the business

of gaming in Sri Lanka for any year

commencing on or after January 1, 2015,

shall collect a Levy (hereinafter referred

to as the “casino entrance levy”) of United

2—PL 009238—2,950 (09/2015)

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States Dollars one hundred or its

equivalent in any other convertible foreign

currency or in Sri Lanka currency from any

person who enters such place of business

of gaming:

Provided however, the provisions of

subsection (1AA), shall not apply to-

(a) the managing director or any

member of the Board of

Management or any employee of

such place of business of gaming;

(b) any officer authorized in that

behalf to enter such place of

business in the exercise,

performance and discharge of his

duties under any written law; or

(c) any person prescribed under this Act.

(3) In subsection (1B) of that section:-

(a) by the substitution for the words and

figures “subsection (1A)” of the words

and figures” subsection (1A) and

subsection (1AA),” ; and

(b) by the repeal of paragraph (b) and the

substitution therefor of the following

paragraph:-

“(b) remit the levies charged and

collected under subsection (1A) and

subsection (1AA) of section 2, in respect

of each month on or before the end of the

first week of the month immediately

succeeding that month.”.

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(4) in subsection (1C) of that section by the substitution

for the words and figures “subsection (1A),” of the

words and figures “subsection (1A) and subsection

(1AA),”.

3. Section 2A of the principal enactment is hereby Amendment of

amended in subsection (1) by the substitution for all the section 2A of

the principal

words and figures from “Every person who on or after January

enactment.

1, 2013", to the end of that subsection of the words “Every

person, who, on or after January 1, 2013, but prior to May 31,

2013, carries on the business of a bookmaker or gaming

referred to in subsection (1) of section 2, shall register with

the Department of Inland Revenue.”.

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

amended as follows:- section 4 of the

principal

enactment.

(1) in subsection (5) of that section by the substitution

for the words “levy payable under this Act.” of the

words “levy payable under subsection (1) of section

2 of this Act.”;

(2) by the addition at the end of subsection (5) of that

section of the following new subsection:-

“(6) In addition to the provisions of subsection

(5) of this section, the provisions of

sections 106, 107, 108 and 112 of Chapter

XII relating to Returns etc., Chapter XXII

relating to Assessments, Chapter XXIII

relating to Appeals, Chapter XXIV relating

to Finality of Assessments and Penalty for

incorrect Returns, Chapter XXVI relating

to Recovery of Tax, and Chapter XXXI

relating to General matters, of the Inland

Revenue Act,No.10 of 2006, shall mutatis

mutandis apply to the furnishing of

returns, assessments, appeals against

assessments, finality of assessments and

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penalty for incorrect returns, recovery of

tax, and the payment of the levy referred

to in subsection (1A) of section 2 of this

Act.”

Amendment of 5. Subsection (1) of section 5 of the principal enactment

section 5 of the is hereby amended as follows :-

principal

enactment.

(1) by the substitution in paragraph (a) of that

subsection, for the words and figures “section 38 of

the Turnover Tax Act”, of the words and figures

“section 190 of the Inland Revenue Act”;

(2) by the substitution in paragraph (c) of that

subsection, for the words and figures “section 42 or

section 43 of the Turnover Tax Act,”, of the words

and figures “section 214 or section 215 of the Inland

Revenue Act,”;

(3) by the substitution in paragraph (d) of that

subsection, for the words and figures “section 57 of

the Turnover Tax Act”, of the words and figures

“section 209 of the Inland Revenue Act”; and

(4) by the substitution in paragraph (e) of that

subsection, for the words and figures “section 57 of

the Turnover Tax Act”, of the words and figures

“section 209 of the Inland Revenue Act”.

Amendment of 6. Section 6 of the principal enactment is hereby amended

section 6 of the in subsections (2), (3) and (4) of that section by the

principal

enactment. substitution for the words “Deputy Commissioner or

Assessor” wherever such words occur in those subsections

of the words “ Commissioner, Senior Deputy Commissioner,

Deputy Commissioner or Assistant Commissioner”

respectively.

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

immediately after section 6 of the principal enactment and section6A in the

shall have effect as section 6A of that enactment:- principal

enactment.

“Regulations. 6A. (1) The Minister may make regulations

in respect of any matter which is required or

authorized by this Act to be prescribed.

(2) Every regulation made by the Minister

shall be published in the Gazette and shall come

into operation on the date of such publication

or on such later date as may be specified in the

regulation.

(3) Every regulation made by the Minister,

shall, as soon as convenient after its publication

in the Gazette, be brought before Parliament

for approval. Any regulation which is not so

approved shall be deem to be rescinded as

from the date of disapproval but without

prejudice to anything previously done

thereunder.

(4) Notification of the date on which any

regulation is deemed to be rescinded under

subsection (3) shall be published in the Gazette.

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

amended by the repeal of the definition of expression section 7 of the

principal

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

enactment.

Commissioner” and the substitution therefor of the following

definition of expression:-

“Commissioner-General”, and “ Deputy

Commissioner” shall have the respective meanings

assigned to them by section 59 of the Turnover Tax

Act;”

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

replaced and the following Schedule is substituted the Schedule to

therefor:- the principal

enactment.

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“SCHEDULE

PART I

(Section 2)

The amount of the levy payable by a person carrying on

the business of a 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 One hundred thousand

after April 1, 1988, but prior to April 1, rupees.

2001.

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 the business. Thirty thousand rupees.

(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 .business of bookmaker 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.

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(iii) where live telecast facilities are

not used in carrying on the Twenty five thousand

business. rupees.

5. For every year commencing on or

after April 1, 2006 but prior to April 1,

2013 for business of bookmaker carried

out –

(i) through Agents. One million rupees.

(ii) by the use of live telecast

facilities in carrying on the Three hundred

business. thousand rupees.

(iii) where live telecast facilities are

not used in carrying on the Fifty thousand rupees.

business.

6. For every year commencing on or

after April 1, 2013 but prior to April 1,

2015 for business of bookmaker carried

out –

(i) through Agents. Two million rupees.

(ii) by the use of live telecast

facilities in carrying on the Three hundred

business. thousand rupees.

(iii) where live telecast facilities are

not used in carrying on the Twenty five thousand

business. rupees.

7. For every year commencing on or

after April 1, 2015 for business of

bookmaker carried out –

(i) through Agents. Four million rupees.

(ii) by the use of live telecast

facilities in carrying on the Six hundred thousand

business. rupees.

(iii) where live telecast facilities are

not used in carrying on the

business. Fifty thousand rupees.

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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 April 1, Twenty five million

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 of Five hundred thousand

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 after April 1,

2013, but prior to April 1, 2015. One Hundred million

rupees.

6. For carrying on the business of

gaming including playing rudjino for every

year commencing on or after April 1, Two Hundred million

2015. rupees.

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10. The amount of the Levies charged and collected Validation.

under paragraph (b) of subsection (1A) and subsection (1AA)

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, 2015, and ending on the date on

which the certificate of the speaker is endorsed in respect of

this Act, shall be deemed for all purposes, 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 that period.

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

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

of inconsistency.

prevail.

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