



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**BETTING AND GAMING LEVY (AMENDMENT)
ACT, No. 11 OF 2023**

[Certified on 21st of August, 2023]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of August 25, 2023

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 30.00

Postage : Rs. 150.00

This Act can be downloaded from www.documents.gov.lk



Betting and Gaming Levy (Amendment)
Act, No. 11 of 2023

[Certified on 21st of August, 2023]

L.D.—O. 17/2022

AN ACT 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 (Amendment) Act, No. 11 of 2023. Short title

2. Section 2 of the Betting and Gaming Levy Act, No. 40 of 1988 (hereinafter referred to as the “principal enactment”) as last amended by Act, No. 14 of 2015 is hereby further amended as follows: - Amendment of section 2 of Act, No. 40 of 1988

(1) in subsection (1A) of that section-

(a) in paragraph (a) of that subsection by the substitution for the words, “five *per centum*; or” of the words, “five *per centum*;”;

(b) in paragraph (b) of that subsection by the substitution for the words and figures, “on or after January 1, 2015, at the rate of ten *per centum*” of the words and figures, “on or after January 1, 2015 but ending prior to April 1, 2023 at the rate of ten *per centum*; or”;

(c) by the insertion immediately after paragraph (b) of that subsection of the following new paragraph: -

“(c) for any year commencing on or after April 1, 2023, at the rate of fifteen *per centum*;”;

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- (d) in that subsection by the substitution for the words, “on the gross collection” of the words “on the gross collection (hereinafter referred to as the “gross collection levy”);
 - (e) in the first proviso to that subsection by the substitution for the words and figures, “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,” of the words and figures, “Value Added Tax under the Value Added Tax Act, No. 14 of 2002, the Nation Building Tax under the Nation Building Tax Act, No. 9 of 2009 or the Social Security Contribution Levy under the Social Security Contribution Levy Act, No. 25 of 2022,”;
- (2) in subsection (1AA) of that section by the repeal of the words and figures from the words, “Every person” to the words, “any person who enters such place of business of gaming:” and substitution therefor of the following words and figures:-

“(1AA) Every person who carries on the business of gaming shall collect a levy (hereinafter referred to as the “casino entrance levy”) and pay such levy to the Commissioner General in accordance with the provisions of paragraph (b) of subsection (1B) of this section for each relevant instalment specified under section 4 as follows, for any period:-

- (a) commencing on or after January 1, 2015 but ending prior to April 1, 2023 a casino entrance levy of United 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; and

- (b) commencing on or after April 1, 2023 a casino entrance levy of United States Dollars fifty or its equivalent in any other convertible foreign currency or in Sri Lanka currency from any person who is a citizen of Sri Lanka who enters such place of business of gaming:”;
- (3) in subsection (1B) of that section-
- (a) by the substitution for the words, “Every person who is liable to pay the levy under subsection (1A) and subsection (1AA),” of the words, “Every person who is liable to pay the gross collection levy under subsection (1A) and every person who is liable to collect and pay the casino entrance levy under subsection (1AA),”;
- (b) in paragraph (b) of that subsection by the substitution for the words, “remit the levies” of the words, “pay to the Commissioner-General the levies”;
- (4) by the repeal of subsection (1C) of that section and the substitution therefor, of the following subsection: -
- “(1C) (a) Where any person who is liable to pay the levies referred to in subsections (1) and (1A) and collect and pay the casino entrance levy referred to in subsection (1AA), fails to collect and pay such levies charged, the provisions of subsections (2), (3), (4), (5), (5A) and (6) of section 4, as applicable, shall apply in respect of such failure; and
- (b) The manner and the procedure relating to the collection and payment of the levy under subsection (1AA) may be prescribed by the Minister.”.

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Amendment of
section 2A of the
principal
enactment

3. Section 2A of the principal enactment is hereby amended as follows:-

(1) by the insertion immediately after subsection (1) of that section of the following new subsections:-

“(1A) Every person who carries on the business of gaming referred to in subsection (1) of section 2 shall be entitled to obtain a license issued under section 2 of the Casino Business (Regulations) Act, No. 17 of 2010 and shall register with the Department of Inland Revenue within one month from the date of issuance of such license:

Provided however, any person who has obtained such license under section 2 of the Casino Business (Regulations) Act, No. 17 of 2010 for the business of gaming and has not registered with the Department of Inland Revenue before the date of operation of this Act, shall register with the Department of Inland Revenue within one month from such date of operation:

Provided further, for the purpose of this section the business of gaming shall involve providing gaming opportunities at a casino.

(1B) Every person who carries on the business of bookmaker referred to in subsection (1) of section 2 shall register with the Department of Inland Revenue within one month from the date of commencement of the business:

Provided however, any person who has commenced the business of bookmaker before the operation of this Act and has not registered with the Department of Inland Revenue shall register with the Department of Inland Revenue within one month from such date of operation.

- (2) in subsection (2) of that section by the substitution for the words “registered under subsection (1).” of the words, “registered under subsections (1), (1A) and (1B).”;
- (3) in subsection (3) of that section by the substitution for the words “subsection (1),” of the words “subsections (1), (1A) and (1B).”.

4. Section 4 of the principal enactment is hereby amended as follows:-

Amendment of
section 4 of the
principal
enactment

- (1) by the repeal of subsection (2) of that section and the substitution therefor of the following subsection:-

“(2) Where any person who is liable to pay the levies referred to in subsections (1), (1A) and collect and pay the casino entrance levy referred to in subsection (1AA) of section 2, fails to pay—

- (a) the levy on gross collection or part thereof referred to in subsection (1A) of that section, assessed by an Assistant Commissioner for any period, required to be paid on or before the date specified in the notice of assessment; or
- (b) any instalment of the levy or part thereof or the levy on gross collection or part thereof or to collect and pay the casino entrance levy, referred to in subsections (1), (1A) and (1AA) respectively on or before the dates specified in this Act,

such levy, instalment of the levy or part thereof specified under paragraph (a) or (b) shall be in default and such person who is liable to collect and pay such levies shall be a defaulter for the purposes of this Act.”;

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- (2) in subsection (3) of that section-
- (a) by the substitution for the words, “Where any instalment of the levy is in default and-” of the words and figures, “Where any instalment of the levy or part thereof or the gross collection levy or part thereof or the casino entrance levy, respectively referred to in subsections (1), (1A) and (1AA) of the section 2 is in default and –”;
 - (b) in paragraph (a) of that subsection by the substitution for the words, “the default is in respect of an instalment” of the words and figures, “the default is in respect of an instalment of the levy under subsection (1) of section 2”;
 - (c) in paragraph (b) of that subsection by the substitution for the words, “the default is in respect of an instalment” of the words and figures, “the default is in respect of an instalment of the levy under subsection (1) of section 2”;
- (3) by the insertion immediately after the proviso to paragraph (b) of subsection (3) of that section of the following new paragraph: -
- “(c) the default is in respect of levies payable under subsections (1A) and (1AA) of section 2, the defaulter shall in addition to the levy in default, pay-
- (i) a penalty of a sum equivalent to ten *per centum* of such levy; and
 - (ii) a further penalty of a sum equivalent to ten *per centum* of the levy in default in respect of each further period of thirty

days or part thereof, during which it remains in default where such levy is not paid before the expiry of thirty days, from the time it begins to be default:

Provided that, the total amount payable as a penalty under this paragraph shall in no case exceed fifty *per centum* of the levy in default.”;

- (4) in subsection (4) of that section, by the substitution for the words, “Any instalment in default together” of the words, “Any instalment of the levy or part thereof or the levy on gross collection or part thereof or the casino entrance levy, respectively referred to in subsections (1), (1A) and (1AA) of section 2, as the case may be, is in default together”;
- (5) by the insertion immediately after subsection (5) of that section of the following new subsection:-

“(5A) In addition to the provisions of subsection (5), the provisions of Chapter IX, X, XI, XII, XIII, XIV, XV, XVI, XVII, XVIII, XIX and XX of the Inland Revenue Act, No. 24 of 2017, for the relevant year of assessment commencing on or after April 1, 2018, relating respectively to Administration Provisions, Record Keeping and Information Collection, Tax Returns, Assessments, Objection and Appeals, Liability for and Payment of Tax, Interest, Recovery of Tax, Penalties, Criminal Proceedings, Regulations and Interpretation shall *mutatis mutandis* apply respectively to administration provisions, record keeping, and information collection, tax returns assessments, objection and appeals, liability for and payment of tax, interest, recovery of tax, penalties, criminal proceedings, regulations and interpretations under this Act.”;

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- (6) by the repeal of subsection (6) inserted by the Betting and Gaming Levy (Amendment) Act, No. 14 of 2015.

Amendment of section 5 of the principal enactment

5. Section 5 of the principal enactment is hereby amended in subsection (1) of that section as follows:-

- (1) in paragraph (a) of that subsection by the substitution for the words and figures, “section 190 of the Inland Revenue Act” of the words and figures, “section 38 of the Turnover Tax Act”;
- (2) in paragraph (c) of that subsection by the substitution for the words and figures, “section 214 or section 215 of the Inland Revenue Act” of the words and figures, “section 42 or section 43 of the Turnover Tax Act”;
- (3) in paragraph (d) of that subsection by the substitution for the words and figures, “section 209 of the Inland Revenue Act” of the words and figures, “section 57 of the Turnover Tax Act”;
- (4) in paragraph (e) of that subsection by the substitution for the words and figures, “section 209 of the Inland Revenue Act” of the words and figures, “section 57 of the Turnover Tax Act”.

Amendment of section 7 of the principal enactment

6. Section 7 of the principal enactment is hereby amended as follows:-

(1) by the repeal of the definition of the expressions “Commissioner-General” and “Deputy Commissioner”;

(2) by the repeal of the definition of the expression “bookmaker” and the substitution therefor of the following definition:-

“ “bookmaker” means a person who receives or negotiates bets –

(a) directly or indirectly;

(b) in cash or on credit; or

(c) via internet,

on horse races which are run or are proposed to be run or any sport event to be held or proposed to be held in Sri Lanka or outside Sri Lanka;”;

(3) by the insertion immediately after the definition of the expression “business” of the following definitions:-

“ “casino” shall have the same meaning assigned to such expression under the Casino Business (Regulations) Act, No. 17 of 2010;

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“citizen of Sri Lanka” means a person who possesses the status of a citizenship of Sri Lanka under the Citizenship Act (Chapter 349);

“Commissioner-General” and “Deputy Commissioner” shall have the same meanings assigned to such expressions by section 59 of the Turnover Tax Act;”;

- (4) in the definition of the expression “gaming” by the substitution for the words, “individual have access” of the words, “individual have access physically or *via* internet”.

Validation

7. The amount of the levy charged under subsection (1A) and charged and collected under 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 April 1, 2023 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 proceeding pending in any Court in respect of any levy charged and collected during such period.

Replacement of the Schedule to the principal enactment

8. The Schedule to the principal enactment is hereby replaced and the following Schedule is substituted therefor:-

“SCHEDULE

[Section 2]

PART I

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 –

<i>Column I</i>	<i>Column II</i>
<i>Year</i>	<i>Amount of Levy</i>
1. For every year commencing on or after April 1, 1988 but prior to April 1, 2001 for carrying on the business of booker	One hundred thousand rupees
2. For every year commencing on or after April 1, 2001 but prior to April 1, 2002 for carrying on the business of bookmaker	One million rupees
3. For every year commencing on or after April 1, 2002 but prior to April 1, 2005 where the business of bookmaker is carried out– (i) with the use of live telecast facilities (ii) without the use of live telecast facilities	Thirty thousand rupees Ten thousand rupees
4. For every year commencing on or after April 1, 2005 but prior to April 1, 2006 where the business of bookmaker is carried out– (i) through an agent (ii) with the use of live telecast facilities	One million rupees Two hundred and fifty thousand rupees

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<i>Column I</i>	<i>Column II</i>
<i>Year</i>	<i>Amount of Levy</i>
(iii) without the use of live telecast facilities	Twenty-five thousand rupees
5. For every year commencing on or after April 1, 2006 but prior to April 1, 2013 where the business of bookmaker is carried out—	
(i) through an agent	One million rupees
(ii) with the use of live telecast facilities	Three hundred thousand rupees
(iii) without the use of live telecast facilities	Fifty thousand rupees
6. For every year commencing on or after April 1, 2013 but prior to April 1, 2015 where the business of bookmaker is carried out—	
(i) through an agent	Two million rupees
(ii) with the use of live telecast facilities	Three hundred thousand rupees
(iii) without the use of live telecast facilities	Twenty-five thousand rupees
7. For every year commencing on or after April 1, 2015 but ending prior to April 1, 2023 where the business of bookmaker is carried out –	
(i) through an agent	Four million rupees
(ii) with the use of live telecast facilities	Six hundred thousand rupees
(iii) without the use of live telecast facilities.	Fifty-five thousand rupees

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<i>Column I</i>	<i>Column II</i>
<i>Year</i>	<i>Amount of Levy</i>
8. For every year commencing on or after April 1, 2023 where the business of bookmaker is carried out—	
(i) through an agent or via internet with or without the use of live telecast facilities	Five million rupees
(ii) with the use of live telecast facilities	One million rupees
(iii) without the use of live telecast facilities	Seventy-five thousand rupees

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 –

<i>Column I</i>	<i>Column II</i>
<i>Year</i>	<i>Amount of Levy</i>
1. For every year commencing on or after April 1, 1988 but prior to April 1, 2001 for carrying on the business of gaming	One million rupees
2. For every year commencing on or after April 1, 2001 but prior to April 1, 2002 for carrying on the business of gaming	Twenty-five million rupees
3. For every year commencing on or after April 1, 2002 but prior to April 1, 2005 for carrying on the business of—	
(i) gaming (other than for playing rudjino)	Twelve million rupees
(ii) only playing rudjino	Five hundred thousand rupees

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<i>Column I</i>	<i>Column II</i>
<i>Year</i>	<i>Amount of Levy</i>
4. For every year commencing on or after April 1, 2005 but prior to April 1, 2013 for carrying on the business of gaming including playing rudjino.	Fifty million rupees
5. For every year commencing on or after April 1, 2013 but prior to April 1, 2015 for carrying on the business of gaming including playing rudjino.	One Hundred million rupees
6. For every year commencing on or after April 1, 2015 but ending prior to April 1, 2023 for carrying on the business of gaming including playing rudjino.	Two Hundred million rupees
7. For every year commencing on or April 1, 2023 for carrying on the business of gaming including playing rudjino.	Five hundred million rupees

Sinhala text to prevail in case of inconsistency.

9. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

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