



PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA

BETTING AND GAMING LEVY (AMENDMENT) ACT, No. 25 OF 2025

[Certified on 17th of December, 2025]

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*Betting and Gaming Levy (Amendment)
Act, No. 25 of 2025*

[Certified on 17th of December, 2025]

L.D.-O 13/2025

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: -

<p>1. This Act may be cited as the Betting and Gaming Levy (Amendment) Act, No. 25 of 2025.</p> <p>2. Section 2 of the Betting and Gaming Levy Act, No. 40 of 1988, as last amended by Act, No. 11 of 2023 is hereby further amended as follows: -</p> <p>(1) in subsection (1A) of that section -</p> <p style="margin-left: 2em;">(a) in paragraph (b) of that subsection by the substitution for the words, “ten <i>per centum</i>; or” of the words, “ten <i>per centum</i>;”;</p> <p style="margin-left: 2em;">(b) in paragraph (c) of that subsection by the substitution for the words and figures, “for any year commencing on or after April 1, 2023, at the rate of fifteen <i>per centum</i>,” of the words and figures, “for any year commencing on or after April 1, 2023 but ending prior to January 1, 2026 at the rate of fifteen <i>per centum</i>; or”; and</p> <p style="margin-left: 2em;">(c) by the insertion immediately after paragraph (c) of that subsection of the following new paragraph: -</p>	<p>Short title</p> <p>Amendment of section 2 of Act, No. 40 of 1988</p>
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“(d) for any year commencing on or after January 1, 2026, at the rate of eighteen *per centum*,”; and

(2) in paragraph (b) of subsection (1AA) of that section by the substitution for the words, “United States Dollars fifty” of the words, “United States Dollars one hundred”.

Sinhala text to prevail in case of inconsistency

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

