

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

**Part II of September 26, 2025**

**SUPPLEMENT**

*(Issued on 02.10.2025)*



**BETTING AND GAMING LEVY (AMENDMENT)**

**A**

**BILL**

**to amend the Betting and Gaming Levy Act, No. 40 of 1988**

*Ordered to be published by the Minister of  
Finance, Planning and Economic Development*

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### *STATEMENT OF LEGAL EFFECT*

*Clause 2:* This clause amends section 2 of the Betting and Gaming Levy Act, No. 40 of 1988 and the legal effect of the section as amended is to –

- (a) limit the gross collection of ten *per centum* to have been applicable only for the time period April 1, 2023 to October 1, 2025;
- (b) increase the gross collection levy from persons carrying on a business of bookmaker or business of gambling to eighteen *per centum* from October 1, 2025; and
- (c) increase the casino entrance levy from persons who are citizens of Sri Lanka, to United States Dollars one hundred.

*Betting and Gaming Levy (Amendment)*

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: -

1. This Act may be cited as the Betting and Gaming Levy Short title  
(Amendment) Act, No. of 2025.

5      2. Section 2 of the Betting and Gaming Levy Act, No. 40 Amendment  
of 1988 (in this Act referred to as the “principal enactment”) of section 2 of  
as last amended by Act, No. 11 of 2023 is hereby further Act, No. 40 of  
amended as follows: - 1988

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

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

15            (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 *per centum*,” of the  
words and figures, “for any year commencing  
on or after April 1, 2023 but ending prior  
to October 1, 2025 at the rate of fifteen per  
centum; or”;

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

“(d) for any year commencing on or  
after October 1, 2025, at the rate of  
eighteen *per centum*.”;

- 5                      (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”.

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

Sinhala text  
to prevail  
in case of  
inconsistency

