



**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)
Act, No. 19 of 2013

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L.D.—O. 3/2013.

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. 19 of 2013 and shall be deemed for all purposes to have come into operation on January 1, 2013.

Short title and
the date of
operation.

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.9 of 2005 is hereby amended by the insertion immediately after subsection (1) of that section of the following new subsections:-

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

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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 section 2A in the principal enactment.

3. The following new section is hereby inserted immediately after section 2 of the principal enactment and shall have effect as section 2A of that enactment:-

“Registration of betting or gaming business. 2A. (1) Every person who, on or after January 1, 2013 carries on the business of a bookmaker or gaming, as is referred to in subsection (1) of section 2, shall register with the Department of

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 amended as follows :—

Amendment of section 7 of the 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 the Schedule to the principal enactment.

6. The Schedule to the principal enactment is hereby repealed and the following Schedule substituted therefor:-

“SCHEDULE (Section 2)

PART I

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 –

<i>Column I</i> <i>Year</i>	<i>Column II</i> <i>Amount of Levy</i>
1. For every year commencing on or after April 1, 1988, but prior to April 1, 2001.	One hundred thousand 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 business. Two hundred and fifty thousand rupees.
- (iii) Where live telecast facilities are not used in carrying on the business. Twenty five thousand 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 business. Three hundred thousand 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 facilities in carrying on the business. Three hundred thousand rupees.
- (iii) Where live telecast facilities are not used in carrying on the business. Twenty five 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 –

<i>Column I</i> <i>Year</i>	<i>Column II</i> <i>Amount of Levy</i>
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, 2002.	Twenty five million 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 rудjino).	Twelve million rupees.
(ii) For carrying on the business of only playing rудjino.	Five hundred thousand rupees.
4. For carrying on the business of gaming including playing rудjino 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 rудjino for every year commencing on or after April 1, 2013.	One hundred million rupees.”

Sinhala text to prevail in case of any inconsistency.

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

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