



## DEPARTMENT OF INLAND REVENUE

### BETTING AND GAMING LEVY

#### 01. Installment for the quarter ending 30.09.2015

Taxpayers are hereby reminded that the last date for payment of 2<sup>nd</sup> quarterly installment of Betting & Gaming Levy for the year of assessment 2015/16 is

**July 01, 2015**

Levy payable for the quarter is as follows:

Gaming		Rs. 50,000,000
Betting	Agents	Rs. 1,000,000
	Business with live telecast facilities	Rs. 150,000
	Business without live telecast facilities	Rs. 12,500

#### 01. Payment on Gross Collection

Taxpayers are required to make Betting & Gaming Levy at 10% on the gross collection, in addition to the above Levy, on or before the 7<sup>th</sup> day of the month following the end of the relevant month of the quarter ending 30.09.2015, if the total gross collection is not less than Rs. 1 Million per month.

#### 02. Penalty

Penalty would be accrued up to 100% for default, under-payments or late payments.

#### 03. Casino Entrance Levy for Casino entertainment

With effect from January 1, 2015 a Casino Entrance Levy of US\$ 100 should be charged per person who enters Casino entertainment. Arrangement should be made by persons registered for tax purposes with the Department of Inland Revenue and carrying out the Casino entertainment, to collect the Levy on behalf of the Government with effect from January 1, 2015.

(As passed by the parliament, in Budget 2015 and interim Budget 2015, subject to formal amendments to the Betting and Gaming Levy Act No. 40 of 1988)

For any further clarification, please contact :

Betting & Gaming Levy Branch - Tel : 011 - 2135071, 011 - 3009301  
Taxpayer Service Unit (TPSU) - Tel : 011 - 2134170, 011 - 2134171, 011 - 2328702, 011 - 2134172  
Secretariat - Tel : 011 - 2135412, 011 - 2135413, 011 - 2135411

Inland Revenue Web Site: [www.ird.gov.lk](http://www.ird.gov.lk)

Commissioner General of Inland Revenue



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