



DEPARTMENT OF INLAND REVENUE

Implementation of Tax Proposals Announced in the Budget 2016

Betting & Gaming Levy

The following proposals relating to Betting & Gaming Levy will take effect from January 1, 2016

1. Removal of Casino Entrance Levy

The levy of US\$ 100 per person who enters Casino Entertainment is removed with effect from 1. 1. 2016.

2. The Annual Levy payable on Gaming is revised as follows:

- The present annual levy of Rs. 200 million for carrying on the business of playing rudjino is reduced to Rs. 5 million per year.
- The present annual levy of Rs. 200 million for carrying on the business of Casino is increased to Rs. 400 million per year.

3. Nonpayment of Casino Industry Levy :

Provisions will be made under the Finance Act to make directors and shareholders personally liable for non-payment or any act to avoid payment of Casino Industry Levy (one off levy) introduced in the Interim Budget.

For any further clarification, please contact :

Betting & Gaming Levy Branch - Tel: 011-2135071, 011-3009301
Taxpayer Service Unit - 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

PLEASE MAKE PAYMENTS IN TIME

Commissioner General of Inland Revenue



TAXES - FOR A BETTER FUTURE