



INLAND REVENUE DEPARTMENT

Notice to Casino Operators

Implementation of Casino Entrance Levy (CEL)

In accordance with the provisions set out in the Betting & Gaming Levy Act, No. 40 of 1988 as last amended by the Betting & Gaming Levy (Amendment) Act, No. 14 of 2015, every person who carries on the business of gaming in Sri Lanka, shall collect a Levy (hereinafter referred to as the " **Casino Entrance Levy " CEL) of United States Dollars one hundred** or its equivalent in any other convertible foreign currency or in Sri Lanka currency from any person

As per the Extraordinary Gazette Notification No. 2295/10 dated August 31, 2022, published under Section 4 of the Casino Business (Regulation) Act, No. 17 of 2010 which is operative from September 01, 2022, Commissioner General has been appointed as the "Authorized Officer" in administering the casino gaming business.

Accordingly, all institutions engaging in the Business of Gaming shall adhere to the following guideline.

1. Applicant

Any **existing operator** of casino gaming business; or **any company** which is willing to engage in a casino gaming business, shall collect the Casino Entrance Levy (CEL).

If an existing operator or a company wishes to carry on the business **in more than one premise**, separate application should be forwarded for each such premise for the registration.

2. Application

- Existing Operator shall make the application on or prior to February 20, 2023 for initial Registration, which is required for the submission of the Returns of CEL
- Any new entrants (only companies) may apply for the registration at any time
- Application should be made by registered post or hand delivered to:-

Application and the information about the documents to be submitted for registration under CEL, are available at the stamp Duty and Betting And Gaming Unit of the Inland Revenue Department. Applications could also be downloaded from the official Website of the Inland Revenue Department (herein after referred to as "IRD").
www.ird.gov.lk.

3. Collection of Levy

1. Any person other than the excluded persons enters the casino premises, he or she must obtain an " Entrance Levy Permit " by paying an Entrance Levy of US \$ 100 or other equivalent convertible foreign currency or Sri Lankan currency, from the Levy counter located in such premises.

2. Entrance Levy Permit is valid for 24 – hour period and the permit will be activated upon the first entry into the casino premises or automatically one hour after time of purchase, whichever occurs first.
3. The commencement and expiry of the period of use of each Entrance Levy will occur regardless of an individual’s physical entry to the Casino.
4. Entrance levy is strictly non-refundable and non-transferable in any circumstances.
5. A person who Over-stay (stay more than 24 hours without a valid Entrance Levy Permit) is required to pay Entrance Levy for over-stay period before leaving the Casino. Therefore, prior to exiting the Casino, it is an individual’s responsibility to check that his/her Entrance Levy is valid at the levy counter.
6. Proper records indicating the issued dates, serial numbers of the Entrance Levy Permits, and collected amount with the currency etc. should be maintained and shall be kept at the place of business activity

4. Excluded Persons

Entrance levy shall not be collected from following persons.

- The managing director or any member of the Board of Management or any employee of such place of business of gaming ;
- Any officer authorized in that behalf to enter such place of business in the exercise, performance and discharge of his duties under any written law ; or
- Any person prescribed under Betting & Gaming Levy Act, No.40 of 1988.

5. Mode of Payment & submission of Return

1. After converting in to Sri Lankan Rupees at the buying rate of CBSL prevailing at the time of remittance, remit the levies charged and collected in respect of each month on or before the end of the first week of the month immediately succeeding that month, to the Account of the Commissioner General maintained at Bank of Ceylon using the “**Form No. B.G.L (PS) - Paying-in-slip - Betting and Gaming Levy**” Commissioner General of Inland Revenue.
2. Return should be submitted to the Betting & Gaming Levy Branch prior to the 20th day of following month of the end of each quarter.(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)

For any clarification, you may contact,

Deputy Commissioner General (Tax Administration- UCU, & Source Tax) – 011-2135401

Senior Commissioner (WHT, Stamp Duty, SVAT, Betting & Gaming, CGT) – 011-2134960

Commissioner (Stamp Duty, Betting & Gaming Levy, CGT) - 011-2135171

Secretariat: 011-2135406/011-2135410/011-2135413/011-2135412/011-2135430

Commissioner General of Inland Revenue



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