PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

BETTING AND GAMING LEVY
(AMENDMENT) ACT, No. 23 OF 2003

[Certified on 30th July, 2003]

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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. 23 of 2003.

2. Section 7 of the Betting and Gaming Levy Act, No. 40 of 1988 (hereinafter referred to as the “principal enactment”) is hereby amended in the definition of the expression “gaming” by the substitution for the words “Vingt-et-um or wheel of fortune in any premises to which individuals have access—” of the words “Vingt-et-um, rudjino or wheel of fortune in any premises to which individuals have access.”

3. The Schedule to the principal enactment as last amended by Act, No. 11 of 2002 is hereby further amended as follows:—

   (1) in Part I of that Schedule by the substitution for the words “Five hundred thousand rupees—”, of the words “Thirty thousand rupees—”; and

   (2) by the repeal of Part II of that Schedule and the substitution therefor of the following:—

   “PART II

   The amount of levy payable by a person, for every year specified in Column I hereto, shall be equivalent to the amount specified in the corresponding entry in Column II hereto—

   2—H 18082–5,650 (05/2003)
(a) for carrying on the business of gaming—

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount of Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>For every year commencing on or after April 1,</td>
<td>One million rupees ;</td>
</tr>
<tr>
<td>1988 but prior to April 1, 2001</td>
<td></td>
</tr>
<tr>
<td>For the year commencing on or after April 1,</td>
<td>Twenty-five million rupees.</td>
</tr>
<tr>
<td>2001 but prior to April 1, 2002</td>
<td></td>
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</tbody>
</table>

(b) for carrying on the business of gaming (other than for playing rudjino)—

For every year commencing on or after April 1, 2002 Twelve million rupees;

(c) for carrying on the business of only playing rudjino—.

For every year commencing on or after April 1, 2002 Five hundred thousand rupees.”.

4. Where any person liable to pay the levy under the principal enactment for the year commencing on or after April 1, 2002, pays such levy to the Commissioner-General prior to the date of commencement of this Act, such person shall be entitled to a refund of the sum paid in excess of the levy specified under this Act, on an application made to the Commissioner-General in that behalf.

5. Where any person who being liable to pay the levy under the principal enactment, for the year commencing on or after April 1, 2002 who is on the date of commencement of this Act is in default of the payment of such levy, such person shall be deemed not to have contravened the provisions of the said Act, if such person pays the amount of the levy due as provided under this Act within thirty days from the date of commencement of this Act.
6. The amendment made to the principal enactment by this Act, shall be deemed for all purposes to have come into force on April 1, 2002.

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