

PN/CEL/2025- 01
31.12.2025



INLAND REVENUE DEPARTMENT

Notice to Casino Operators /Betting & Gaming Business

Change of Casino Entrance Levy (CEL) & Gross Collection Levy

As per the amendments made to the Betting & Gaming Levy Act, No.40 of 1988 by the Betting and Gaming Levy (Amendment) Act No. 25 of 2025, following changes are effective from **January 01, 2026**, to the business of Betting and Gaming in Sri Lanka.

01. Casino Entrance Levy (CEL) has been increased from USD 50 to USD 100 on entrants

Every person who carries on the business of gaming in Sri Lanka, shall collect CEL of United States Dollars one hundred or its equivalent in any other convertible foreign currency or in Sri Lanka currency from Sri Lankan Citizen who enters into such place of business of gaming, with effect from January 01, 2026

02. Gross Collection Levy has been increased from 15% to 18% on Every Betting & Gaming Businesses

Gross collection levy rate has been increased to eighteen per centum with effect from January 01, 2026 on the gross collection from the business of bookmaker or business of gaming, if such gross collection exceeds Rs. 1 million per month.

Operators of Casino, business of betting and gaming are required to adhere to the above changes.

For any clarification, you may contact,

Deputy Commissioner General (Tax Administration- UCU, & Source Tax) – 011-2135401
Senior Commissioner (WHT, Stamp Duty, SVAT, Betting & Gaming Levy, CGT) – 011-2134960
Commissioner (Stamp Duty, Betting & Gaming Levy, CGT) - 011-2135171
Secretariat: 011-2135300/011-2135410/011-2135413/011-2135430

Commissioner General of Inland Revenue



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