



**PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA**

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**BETTING AND GAMING LEVY (AMENDMENT)  
ACT, No. 7 OF 2001**

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**[Certified on 11th April, 2001]**

*Printed on the Order of Government*

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*Betting and Gaming Levy (Amendment)  
Act, No. 7 of 2001*

[Certified on 11th April, 2001]

L. D.—O. 21/2001.

AN ACT TO AMEND THE BETTING AND GAMING LEVY ACT, No. 40  
OF 1988 AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR  
INCIDENTAL THERETO.

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. 7 of 2001. Short title.
  
2. Section 2 of the Betting and Gaming Levy Act, No. 40 of 1988 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (1) of that section, by the substitution for the words “at the respective rates set out in the Schedule to this Act”, of the words “equivalent to the respective amounts set out in the Schedule to this Act”. Amendment of section 2 of Act No. 40 of 1988.
  
3. Section 4 of the principal enactment is hereby amended by the repeal of subsection (3) of that section and the substitution therefor of the following subsections :— Amendment of section 4 of the principal enactment.
  - “(3) Where any instalment of the levy is in default and —
    - (a) the default is in respect of an instalment payable in any year commencing on or after April 1, 1988 but prior to April 1, 2001, the defaulter shall, in addition to the instalment in default, pay as penalty—
      - (i) a sum equivalent to ten *per centum* of the instalment in default ; and
      - (ii) where the instalment in default is not paid before the fifteenth day of the month succeeding the month in which such instalment had begun to be in

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default, a further sum equivalent to two *per centum* of the instalment in default in respect of each period ending on the fifteenth day of each succeeding month or part of such period, during which it is in default :

provided however, that the total amount payable as penalty under this paragraph shall, in no case exceed fifty *per centum* of the instalment in default ; and

- (b) the default is in respect of an instalment payable in any year commencing on or after April 1, 2001, the defaulter shall in addition to the instalment in default, pay as penalty, a further sum equivalent to thirty three and one third *per centum* of the instalment in default, in respect of each period ending on the fifteenth day of each month, succeeding the month in which the instalment had begun to be in default or part of such period during which the instalment is in default :

Provided however, that the total amount payable as penalty under this paragraph, shall in no case exceed one hundred *per centum* of the instalment in default.

- (3A) The Commissioner-General may reduce or waive any penalty payable under subsection (3), if the Commissioner - General is satisfied that by reason of any special circumstances in which the default occurred, a reduction or waiver of such penalty would be just and equitable.”.

Amendment of  
 section 5 of the  
 principal  
 enactment.

4. Section 5 of the principal enactment is hereby amended in paragraph (c) of subsection (1) of that section, by the substitution for the words and figures “by or under section 43” of the words and figures “by or under section 42 or section 43”.

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5. The Schedule to the principal enactment is hereby repealed and the following Schedule substituted therefor :—

Replacement of the Schedule to the principal enactment.

“SCHEDULE (Section 2)

PART I

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

Column I <i>Year</i>	Column II <i>Amount of Levy</i>
For every year commencing on or after April 1, 1988, but prior to April 1, 2001. ... ..	One hundred thousand rupees.
For every year commencing on or after April 1, 2001. ... ..	One million rupees.

PART II

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

Column I <i>Year</i>	Column II <i>Amount of Levy</i>
For every year commencing on or after April 1, 1988, but prior to April 1, 2001. ... ..	One million rupees
For every year commencing on or after April 1, 2001. ... ..	Twenty five million rupees.”

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

Sinhala text to prevail in case of inconsistency.