



PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA

BETTING AND GAMING LEVY (AMENDMENT)

A BILL

to amend the Betting and Gaming Levy Act, No. 40 of 1988

*Presented by the Minister of Finance, Planning and Economic Development,
on 21st of October, 2025*

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Ordered by Parliament to be printed

[Bill No. 37]

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STATEMENT OF LEGAL EFFECT

Clause 2: This clause amends section 2 of the Betting and Gaming Levy Act, No. 40 of 1988 and the legal effect of the section as amended is to –

- (a) limit the gross collection of ten *per centum* to have been applicable only for the time period April 1, 2023 to October 1, 2025;
- (b) increase the gross collection levy from persons carrying on a business of bookmaker or business of gambling to eighteen *per centum* from October 1, 2025; and
- (c) increase the casino entrance levy from persons who are citizens of Sri Lanka, to United States Dollars one hundred.

Betting and Gaming Levy (Amendment)

L.D.-O 13/2025

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 Short title
(Amendment) Act, No. of 2025.

5 2. Section 2 of the Betting and Gaming Levy Act, No. 40 Amendment
of 1988 (in this Act referred to as the “principal enactment”) of section 2 of
as last amended by Act, No. 11 of 2023 is hereby further Act, No. 40 of
amended as follows: - 1988

(1) in subsection (1A) of that section -

10 (a) in paragraph (b) of that subsection by the
substitution for the words, “ten *per centum*;
or” of the words, “ten *per centum*;”;

15 (b) in paragraph (c) of that subsection by the
substitution for the words and figures, “for
any year commencing on or after April 1,
2023, at the rate of fifteen *per centum*,” of the
words and figures, “for any year commencing
on or after April 1, 2023 but ending prior
to October 1, 2025 at the rate of fifteen per
centum; or”;

20 (c) by the insertion immediately after paragraph
(c) of that subsection of the following new
paragraph: -

“(d) for any year commencing on or
after October 1, 2025, at the rate of
eighteen *per centum*.”;

- 5 (2) in paragraph (b) of subsection (1AA) of that
section by the substitution for the words, “United
States Dollars fifty” of the words, “United States
Dollars one hundred”.

3. 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

