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EXTRAORDINARY

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PART IV (A) — PROVINCIAL COUNCILS

Provincial Council Notifications

KEGALLE MUNICIPAL COUNCIL

Imposition of Entertainment Tax

Notification made under Section 2(2) of the Entertainment Tax Ordinance No. 12 of 1946

BY virtue of the powers vested in me as per provisions of Section 2(2) of the Entertainment Tax Ordinance No. 12 of 1946, I, Champa Janaki Rajarathne, the Governor of Sabaragamuwa Province do hereby announce that the entrance fee charged for entertainment as stated in the Entertainment Tax Ordinance No. 12 of 1946 as amended by the Entertainment Tax (Amendment) Act, No. 12 of 1984 was decided to be imposed and charged as 10% on entertainment tax charged for activities stated in the Entertainment Tax Ordinance except cinema halls within the authority area of Kegalle Municipal Council by the resolution adopted in the said Municipal Council as per provisions stated in Section 2(1) of the Entertainment Tax Ordinance No. 12 of 1946 and the said resolution adopted under decision No. 2025/07/09/07 at the Monthly General Meeting held on 09.07.2025, was approved by me.

A. A. CHAMPA JANAKI RAJARATHNE,
Governor of Sabaragamuwa Province.

Office of the Governor of Sabaragamuwa Province,
06th May 2026.



RESOLUTION

The current entertainment tax levied for carnivals and exhibitions of the Kegalle Municipal Council has been set at 25% under the General Assembly Resolution No. 4-11 dated 10.03.2023 and since the requests for carnivals have decreased relatively recently, the income received thereby is also being lost and the existing entertainment tax has been announced by the *Gazette* Paper dated 27.12.2024, I propose that it is appropriate to reduce the entertainment tax levied by other sectors covered by the Entertainment Tax Ordinance, except cinemas, to 10%.

EOG 05 - 0118

MAWANELLA PRADESHIYA SABHA

IMPOSITION OF ENTERTAINMENT TAX

Notification made under Section 2(2) of the Entertainment Tax Ordinance No. 12 of 1946

BY virtue of the powers vested in me as per provisions of Section 2(2) of the Entertainment Tax Ordinance No. 12 of 1946, I, Champa Janaki Rajarathne, the Governor of Sabaragamuwa Province do hereby announce that the entrance fee charged for entertainment as stated in the Entertainment Tax Ordinance No. 12 of 1946 as amended by the Entertainment Tax (Amendment) Act, No.12 of 1984 was decided to be imposed and charged as 12% on Entertainment Tax charged for activities stated in the Entertainment Tax Ordinance except cinema halls, within the authority area of Mawanella Pradeshiya Sabha by the resolution adopted in the said Pradeshiya Sabha as per provisions stated in Section 2(1) of the Entertainment Tax Ordinance No. 12 of 1946 and the said resolution adopted under decision No. 2025/10/14/17-1 at the Monthly General Meeting held on 14.10.2025, was approved by me.

A. A. CHAMPA JANAKI RAJARATHNE,
Governor of Sabaragamuwa Province.

Office of the Governor of Sabaragamuwa Province,
06th May 2026.

Resolution

The Mawanella Pradeshiya Sabha has decided and passed an entertainment tax rate of 25%. Since the tax rate has been determined up to the maximum limit specified in the Act, there is a low tendency for parties carrying out related activities including concerts and shows to resort to such activities. Therefore, it is appropriate to reduce the said 25% percentage and promote those activities and provide incentives for them. I propose to this Honorable House an amended resolution be brought up by repealing this General Assembly decision taken by the House for a 25% tax percentage and appropriately impose and charge a 12% entertainment tax percentage instead, in accordance with the powers granted by sub-section 2(1) of the Entertainment Tax Ordinance, No. 12 of 1946, and that it be submitted to the Honorable Governor for approval.

EOG 05 - 0119

GALIGAMUWA PRADESHIYA SABHA

Imposition of Entertainment Tax

Notification made under Section 2(2) of the Entertainment Tax Ordinance No. 12 of 1946

BY virtue of the powers vested in me as per provisions of Section 2(2) of the Entertainment Tax Ordinance No. 12 of 1946, I, Champa Janaki Rajarathne, the Governor of Sabaragamuwa Province do hereby announce that the entrance fees charged for entertainment as stated in the Entertainment Tax Ordinance No. 12 of 1946 as amended by the Entertainment Tax (Amendment) Act, No.12 of 1984 was decided to be imposed and charged as 10% on entertainment tax with regard to Galigamuwa Pradeshiya Sabha Authority area by the resolution adopted by the said Pradeshiya Sabha as per provisions stated in Section 2(1) of the Entertainment Tax Ordinance No. 12 of 1946 and the said resolution adopted under decision No. 2026/0 1/8-05 at the Monthly General Meeting held on 02.01.2026, was approved by me.

A. A. CHAMPA JANAKI RAJARATHNA,
Governor of Sabaragamuwa Province.

Office of the Governor,
of Sabaragamuwa Province,
06th May 2026.

Resolution

I propose that, in accordance with the powers of Section 2(1) of the Entertainment Tax Ordinance No. 12 of 1946, within the authority area of the Galigamuwa Pradeshiya Sabha, the 25% entertainment tax rate imposed so far with the approval of the Hon. Minister be reduced to 10% from the second quarter of the year 2026 and imposed subject to the approval of the Hon. Governor.

EOG 05 - 0120