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EXTRAORDINARY

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(Published by Authority)

PART IV (A) — PROVINCIAL COUNCILS

Provincial Councils Notifications

WESTERN PROVINCE PROVINCIAL COUNCIL

The announcement is made under Section 2 (2) of the Entertainment Tax Ordinance No. 12 of 1946 to be read with Section 2 of the Provincial Councils (Consequential Provisions) Act, No. 12 of 1989.

I hereby announce that I, the Governor of the Western Province, as per the powers vested in me in terms of the provisions of Section 2 (2) of the Entertainment Tax Ordinance No. 12 of 1946 to be read with Section 2 of the Provincial Councils (Consequential Provisions) Act, No. 12 of 1989, Council approval of the Colombo Municipal Council dated 31.12.2025, in accordance with the provisions of Section 2 (1) of the Entertainment Tax Ordinance No. 12 of 1946, to levy the percentage of tax to be levied on the entry fee charged for entertainment activities as set forth in the Entertainment Tax Ordinance No. 12 of 1946 as amended by the Entertainment Tax (Amendment) Act, No. 37 of 1984 in the manner described in the following schedule.

HANIF YUSOOF,
Governor,
Western Province.

Provincial Council Building,
No. 204,
Denzil Kobbekaduwa Mawatha,
Battaramulla,
21st May, 2026.



Sub Number	Section	Nature of Entertainment	Proposed New Entertainment Tax Percentage
01	A	• Cinema 01. Cinemas 02. Temporary cinemas	07% 07%
02	B	• Sports Competitions 01. International sports competitions 02. Local sports competitions 03. Sports competitions organized by a school or an alumni association or a college association on behalf of a school 04. Tournaments conducted by school sports associations 05. Sports competitions organized by a student union of a higher educational institution for the welfare of students	14% 07% 06% 06% 06%
03	C	• Concerts 1. All concerts and entertainments featuring foreign artistes 2. All concerts featuring local artists 3. Dance performances, DJ performances, Dinner dance, sing along and other dance performances without the participation of foreign artistes 4. Concerts organized by welfare societies, alumni associations and similar societies and registered social organizations to raise funds for welfare purposes 5. Performances with local theatre songs 6. Entertainment activities conducted by an active artists' association registered with a competent authority for the purpose of raising funds for the welfare of its members 7. For a concert by a famous artist as a special occasion in his life (once in a lifetime only) 8. Concerts conducted by a school for the welfare of the school with the approval of the Zonal Director, of which the applicant is the principal 9. Concerts organized by a student union of a higher educational institution for the welfare of students 10. A concert exempted from entertainment tax by the Hon'ble Chief Minister for the medical assistance for cancer, kidney, serious accident and serious heart nerve and brain related diseases of a veteran artist, who is currently seriously ill or for the last concert of a veteran artist who is over 75 years of age (once in a lifetime)	10% 07% 08% 05% 05% 05% 05% 05% No Charge
04	D	• Other entertainment 01. All Carnivals, Champion Acts (Circus) 02. Carnivals 03. Magic shows, comedy shows, vivid shows and vivid competitions featuring local Artists 04. Magic shows, comedy shows, vivid shows and vivid competitions featuring foreign Artists 05. Other entertainment shows 06. Holy celebrations/ Cultural Festivals	05% 06% 05% 08% 08% 06%