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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

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No. 2463/28 – THURSDAY, NOVEMBER 20, 2025

(Published by Authority)

PART IV (A) – PROVINCIAL COUNCILS

Provincial Councils Notifications

KAMBURUPITIYA PRADESHIYA SABHA

Entertainment Tax

AS per the provisions mentioned by Sub-section 2(1) of the Entertainment Ordinance No. 12 of 1946, I, M. K. Bandula Harischandra, Honourable Governor of Southern Province, hereby notify that I have approved to impose and levy Entertainment Tax of ten percent (10%) from the entrance fee of entertainment activities published by Entertainment Tax Ordinance No. 12 of 1946 amended by Entertainment Tax (Amendment) Act No. 37 of 1984, as per the Decision No. 2024.01.23/59 of the Decision Book by Secretary of Kamburupitiya Pradeshiya Sabha in terms of the powers conferred by the Provincial Council (Ancillary Provisions) Act No. 12 of 1989.

M. K. BANDULA HARISCHANDRA,
Governor,
Southern Province.

At the Governor's Secretariat of Southern Province,
Galle.
23rd October, 2025.



DECISION

As per the powers vested by Sub-section 2(1) of the Entertainment Ordinance, No. 12 of 1946, as amended by the Entertainment Tax (Amendment) Ordinance No. 37 of 1984, I, Secretary of the Kamburupitiya Pradeshiya Sabha, have decided according to Decision No. 59 dated 23.01.2024 to impose and recover tax an amount equal to 10% (ten percent) of the payment made for any entertainment function described in the aforementioned Ordinance conducted in the area within the administrative limits of the Kamburupitiya Pradeshiya Sabha, should be imposed as a tax and this decision should take effect from the first day of the month following the month in which this proposed rule is published in the *Gazette* and I also decide that the relevant organizer or organizers should pay the appropriate amount to Kamburupitiya Pradeshiya Sabha before the date of the event of the entertainment function.

EOG 11 – 0151