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**The Gazette of the Democratic Socialist Republic of Sri Lanka**  
**EXTRAORDINARY**

අංක 2433/11 – 2025 අප්‍රේල් මස 22 වැනි අඟහරුවාදා – 2025.04.22  
No. 2433/11 – TUESDAY, APRIL 22, 2025

(Published by Authority)

**PART IV (A) – PROVINCIAL COUNCILS**

**Provincial Council Notifications**

**CENTRAL PROVINCE PROVINCIAL COUNCIL**

**Kandy Municipal Council**

**ENTERTAINMENT TAX**

I, Sarath B. S. Abhayakoon, Governor of the Central Province, by virtue of the powers vested in me as per the provisions of Sub-section 2(2) of the Entertainment Tax Ordinance to be read with Section 2(1) (a) of the Provincial Councils (Consequential Provisions) Act No. 12 of 1989, hereby declare that I approve the Amendment of the notification approved by me and published in the *Extraordinary Gazette* No. 2384/33 of the Government of the Democratic Socialist Republic of Sri Lanka dated 17.05.2024, regarding the resolution adopted by the Management Committee of the Kandy Municipal Council held on 16.08.2023 under Decision No. 2023/408 as per the provisions of Sub-section (1) of Section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, amended by the Entertainment Tax (Amendment) Act, No. 37 of 1984 (Chap. 267), as set out in the Schedule hereto, in accordance with the following resolution adopted by the Management Committee of the Kandy Municipal Council held on 01.10.2024 under Decision No. 2024/1544.

SARATH B. S. ABHAYAKOON,  
Governor,  
Central Province.

At the Governor's Office,  
18th March, 2025.



## RESOLUTION

I hereby declare that, in accordance with the powers vested in me by the Municipal Council Ordinance No. 16 of 1947, an Entertainment Tax as specified in the Schedule below shall be levied from 01.01.2025 on the face value of the admission tickets for all entertainment activities and activities for which money is charged, in accordance with Section 2(1) of the Entertainment Tax Ordinance No. 12 of 1946 and the Entertainment Tax Amendment Act No. 37 of 1984 within the jurisdiction of the Kandy Municipal Council.

I further announce that this percentage shall be considered as the percentage of Entertainment Tax for all entertainment activities and activities for which money is charged, as specified in the Schedule hereto, until further orders are made in this regard.

## SCHEDULE

<i>Index No.</i>	<i>The nature of the Entertainment activity</i>	<i>Entertainment Tax Rate</i>
1	● Cinema shows	15%
2	● All concerts featuring foreign artists	15%
3	● All carnivals and circus acts (including circuses) ● Magic shows, entertainment shows and entertainment competitions	15%
4	● For all concerts involving local artists conducted for commercial purposes	15%
5	● International sports competitions ● National local sports competitions (excluding school sports)	15%
6	● Concerts organized primarily by an active artist association ● For a concert held by current famous artists as a special occasion in their lives	15%
7	● Concerts organized by Welfare Associations, OBA's/OGA's and such Societies and Social Organizations. ● Concerts conducted by a school for school welfare, with the approval of the Zonal Director of Education, of which the applicant is the principal. ● Sports competitions conducted by a school or alumni association or college association on behalf of a school and tournaments conducted by school sports associations ● Shows organized by a student union of a higher education institution for the welfare of students and shows organized for the purpose of raising revenue ● Concerts with local stage play songs ● Kandyan dance performances	10%
8	● DJ performances, dance shows, Sing Alone and other dance/singing/etc. performances featuring local artists, (Price excludes beverages) ● DINNER DANCE/SING ALONE (Price includes beverages)	15%