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EXTRAORDINARY

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PART IV (A) : PROVINCIAL COUNCILS

Provincial Councils Notifications

WESTERN PROVINCIAL COUNCIL

Western Province Provincial Council Financial Amendment Statute No. 02 of 2006

ORDER UNDER SECTION 98(3)

BY virtue of the powers vested in me under Section 98(3) of the Financial Statute No. 02 of 2006 Western Province Provincial Council, I, Pestheruwe Liyanaralalage Reginold Rosmand Cooray Wijewarnasooriya, Chief Minsiter and Minsiter of Finance, Planning, Law and Order, Local Government, Provincial Administration, Education, Transport, Employment, Cultural and Art Affairs of the Western Provincial Council, do by this order, amend with effect from the 15th April, 2008.

REGULATIONS

These regulations (Imposition of Tax on Prize competitions) may be cited as the regulation of Western Province Provincial Council Financial Amendment Statute No. 02 of 2006 Order under Section 98(3)(i)(ii)(iii)(iv).

I. A prorate tax shall be charged on the total value of the prizes awarded at every prize competition held within the Western Province calculated in the following manner :

<i>Total value of the prizes</i>	<i>Pro Rate Tax</i>
Less than Rupees One Hundred Thousand	Exemption
Rupees Twenty Five Million (Rs. 25 m) or less	3%
More than Rupees Twenty Five Million (Rs. 25 m)	5%

II. (a) The Licence shall be in the form set out i.e. Schedule "B".

(b) The application for a licence shall be in the form set out in Schedule "A" hereto and shall be accompanied by a fee of Rupees One Thousand (Rs. 1,000/-) in cash.

(c) The following documents shall be submitted together with the application for a licence, namely-

- (i) The Certificate of Registration of the applicant (if the applicant is an Institute or an Organization) and a certified copy of such Certificate.
- (ii) The approved document which contains the rules or conditions as the case may be, applicable to the prize competition together with certified copies of such documents and a full and accurate description of the prize to be awarded at such competition.
- (iii) A receipt or any other document in proof of payment of the licence fee.

III. Place or Premises where a Prize Competition can be conducted or promoted under this statute shall be announced.

IV. The return i.e. Schedule "C" as mentioned in section 98 (3) of the Financial Statute shall be submitted to the Provincial Commissioner of Revenue.

In these Regulations "Financial Statute" means the Financial Statute No. 6 of 1990 of Western Province Provincial Council as amended by Statute No. 2 of 2006 of such Council.

PESTHERUWE LIYANARALALAGE REGINOLD ROSMAND COORAY WIJEWARNASOORIYA,
Chief Minsiter and Minsiter of Finance, Planning, Law and Order,
Local Government, Provincial Administration, Education,
Transport, Employment, Cultural and Art Affairs of the
Western Provincial Council.

Chief Minister's Office,
Western Province Provincial Council,
Sravasthi Mandiraya,
Colombo 07.

02nd April, 2008.

Schedule (A) Application for Licence
Schedule (B) Licence
Schedule (C) Return

Schedule - A.

PROVINCIAL DEPARTMENT OF REVENUE (WESTERN PROVINCE)

Application for obtaining a licence for conducting of a prize competition in the Western Province

1. Name of the person who conducts the prize competition :
2. Address of the place where the prize competition is conducted :
3. Name of the prize competition :
4. Date of commencement of announcement of the prize competition :

5. Name of the person who organizes the prize competition :.....

Identity Card Number :.....

6. Date of prize competition :.....

7. Total value of prizes of the prize competition : Rs. :.....

I do hereby affirm that the particulars given by me here to for are true and correct.

.....
Signature.

Date :.....

Name :.....

Designation :.....

N.B.-
The under mentioned documents shall be forwarded together with each and every application for obtaining a license :

1. Registration Certificates of the Institution or Organization and a certified Photostat copy thereof.
2. Approved document giving the rules and regulations/conditions of the prize competition and the total value and particulars of the prizes awarded and a certified copy thereof.
3. Receipt where the prescribed licence fee was paid in cash.

(The application shall be forwarded to the Provincial Commissioner of Revenue of the Western Province).

Schedule 'B'

Provincial Revenue Department,
Provincial Council of the Western Province.

**Licence for the Prize Competition in Terms of the Provisions of Section 98(2)
of the Financial Statute No. 6 of 1990 of the Western Province Provincial Council**

Licence No. :.....

Date of Issue :.....

1. Name of the prize competition :.....
2. Name of the individual/institution, organization holding the prize competition :.....
3. Address :.....
4. Last date of entry :.....
5. Date of prize competition :.....

6. The location or the premises where the prize competition will be held :
 7. Registered No. and date of institution or organisation :
 8. Total value of prize awarded : Rs. :
- This licence is valid only for the prize competition which it has been issued.
 - The licence should be submitted when requested by the Western Provincial Commissioner of Revenue or an Authorized Officer of the Department of Provincial Revenue for inspection.

.....
Provincial Commissioner of Revenue,
Western Province.

Date :



Schedule - C

DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA

Department of Revenue, Western Province

Announcement under Section No. 98(3) of the Financial Statute No. 06 of 1990 of the Western Province

PRIZE COMPETITION TAX - RETURN

Ref. No. :

Licence No :

Date of Issue :

This return should be formally perfected and forwarded along with the relevant application for obtaining the licence that should be obtained 14 days before the announcement of the prize competition. Thereafter action will be taken to issue the licence.

The prize competition tax imposed, should be paid in each or by a bank draft to the Provincial Commissioner of Revenue, 14 days before the final date of entry to the competition or the competition whichever is earlier.

.....
Provincial Commissioner of Revenue,
Western Province.

Telephone Number :

Date :

1. Name of the prize competition :.....
2. Name of the institution, organization or the person :.....
3. Address of the place where the prize competition is conducted :.....
4. Final date of entry to the prize competition :.....
5. Date of prize competition :.....

(In the event of any alteration of this date the Provincial Commissioner of Revenue shall be informed of such alteration)

6. Aggregate value of the entire prizes awarded : Rs :.....

(In the event of aggregate value of entire prizes awarded is less than Rupees One Hundred Thousand, it is exempted from the prize competition tax)

<i>Aggregate value of the entire prizes</i>	<i>Pro rate Tax</i>	<i>Tax</i>
.....	3%
.....	5%

(In case the total value of the prizes awarded is Rupees 25 million or less than that pro-rate tax is 3%. In case the total value of the prizes awarded is more than Rupees 25 million pro-rate tax is 5%)

I do hereby certify that the particulars given above are true and correct and I agree to pay the relevant tax before the prescribed date.

Signature of the Chief Organizer :.....

Name of the Chief Organizer :.....

Residential Address :.....

Telephone Number :.....

Date :.....