



30 Januari 2020
30 January 2020
P.U. (A) 29

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI HIBURAN (PENGECCUALIAN) 2020

ENTERTAINMENTS DUTY (EXEMPTION) ORDER 2020

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AKTA DUTI HIBURAN 1953

PERINTAH DUTI HIBURAN (PENGECUALIAN) 2020

PADA menjalankan kuasa yang diberikan oleh perenggan 12(1)(a) Akta Duti Hiburan 1953 [*Akta 103*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Hiburan (Pengecualian) 2020**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2019.

Pengecualian

2. (1) Tiket masuk bagi semua acara perlumbaan kenderaan bermotor dan motosikal yang bertaraf antarabangsa yang diadakan dalam tempoh dari 1 Januari 2019 hingga 31 Disember 2020 dikecualikan daripada duti hiburan.

(2) Bagi maksud subperenggan (1), ungkapan “acara perlumbaan kenderaan bermotor dan motosikal yang bertaraf antarabangsa” terpakai hanya bagi apa-apa aktiviti perlumbaan kereta dan motosikal yang telah mendapat pengiktirafan daripada Federation Internationale de l'Automobile (FIA) dan Federation Internationale de Motocyclisme (FIM), mengikut mana-mana yang berkenaan.

Dibuat 16 Januari 2020

[Perb.(8.09)248/39/2-1 Vol.11(SK.27); PN(PU2)174/XI]

LIM GUAN ENG
Menteri Kewangan

ENTERTAINMENTS DUTY ACT 1953

ENTERTAINMENTS DUTY (EXEMPTION) ORDER 2020

IN exercise of the powers conferred by paragraph 12(1)(a) of the Entertainments Duty Act 1953 [*Act 103*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Entertainments Duty (Exemption) Order 2020**.

(2) This Order is deemed to have come into operation on 1 January 2019.

Exemption

2. (1) The admission ticket for all motor vehicle and motorcycle racing events of international standards which are held within the period from 1 January 2019 until 31 December 2020 is exempted from entertainments duty.

(2) For the purpose of subparagraph (1), the term “motor vehicle and motorcycle racing events of international standards” applies only to any car and motorcycle racing activities which have obtained recognition from the Federation Internationale de l’Automobile (FIA) and Federation Internationale de Motocyclisme (FIM), as the case maybe.

Made 16 January 2020

[Perb.(8.09)248/39/2-1 Vol.11(SK.27); PN(PU2)174/XI]

LIM GUAN ENG
Minister of Finance