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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI HIBURAN (PENGEQUALIAN) 2018

ENTERTAINMENTS DUTY (EXEMPTION) ORDER 2018

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AKTA DUTI HIBURAN 1953

PERINTAH DUTI HIBURAN (PENGEQUALIAN) 2018

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) 2018**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2017.

Pengecualian

2. (1) Tiket masuk bagi semua acara perlumbaan kenderaan bermotor dan motosikal yang bertaraf antarabangsa yang diadakan mulai 1 Januari 2017 hingga 31 Disember 2018 dikecualikan daripada duti hiburan.

(2) Bagi maksud subperenggan (1), ungkapan “acara perlumbaan kenderaan bermotor dan motosikal yang bertaraf antarabangsa” terpakai 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).

Dibuat 15 Ogos 2018
[Perb.(8.09)248/39/2-1 Vol.11(SK.27); PN(PU2)174/X]

LIM GUAN ENG
Menteri Kewangan

ENTERTAINMENTS DUTY ACT 1953

ENTERTAINMENTS DUTY (EXEMPTION) ORDER 2018

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 2018**.

(2) This Order is deemed to have come into operation on 1 January 2017.

Exemption

2. (1) The admission ticket for all motor vehicle and motorcycle racing events of international standards which are held from 1 January 2017 until 31 December 2018 is exempted from entertainments duty.

(2) For the purpose of subparagraph (1), the term “motor vehicle and motorcycle racing events of international standards” applies 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).

Made 15 August 2018
[Perb.(8.09)248/39/2-1 Vol.11(SK.27); PN(PU2)174/X]

LIM GUAN ENG
Minister of Finance