

A BILL

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An Act to amend the Entertainments Duty Act 1953.

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BE IT ENACTED by the Duli Yang Maha Mulia Seri Paduka Baginda Yang di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan Rakyat in Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Entertainments Duty (Amendment) Act 1990.

Short
title.

2. (1) The Entertainments Duty Act 1953, which in this Act is referred to as the "principal Act", is amended by substituting for subsection (1) of section 12 the following:

Amendment
of section 12.
Act 103.

"(1) The Minister of Finance may by order published in the *Gazette* exempt, subject to such conditions as he may deem fit to impose,—

(a) any class of entertainments; and

(b) in respect of the Federal Territories of Kuala Lumpur and Labuan, any entertainment,

from the payment of entertainments duty."

(2) All exemption orders purported to have been made under subsection (1) of section 12 during the period between the 3rd May 1982 and the date of commencement of this Act are hereby validated and deemed to have been lawfully made, and all entertainments exempted from the payment of entertainments duty under such orders are hereby deemed to have been lawfully exempted, pursuant to subsection (1) of section 12 of the principal Act as amended by subsection (1) of this section, as if the said subsection (1) had been in force when the orders were made and the entertainments were exempted.

BILL

EXPLANATORY STATEMENT

This Bill seeks to amend the Entertainments Duty Act 1953.

2. *Clause 2* seeks to amend section 12 (1) of the principal Act to empower the Minister of Finance to grant exemptions from payment of entertainments duty in respect of any entertainment in the Federal Territories of Kuala Lumpur and Labuan. *Clause 2 (2)* seeks to legalise and validate any exemption orders made and exemptions granted by the Minister of Finance between 3rd May 1982 and the date of coming into force of this amendment.

FINANCIAL IMPLICATIONS

This Bill will not involve the Government in any extra financial expenditure. [PN. (U²) 1619.]