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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
(DEPARTMENT OF LAW, JUSTICE AND LEGISLATIVE AFFAIRS)
8TH LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI

No. F. 14(9)/LA-2012/ *Cons Law/148*

Dated: 01/10/2012

NOTIFICATION

No. F. 14(9)/LA-2012/ *Cons Law/148* - The following Act passed by the Legislative Assembly of the National Capital Territory of Delhi received the assent of the Lt. Governor of Delhi on 21st September, 2012 and is hereby published for general information:-

"THE DELHI ENTERTAINMENT AND BETTING TAX (AMENDMENT) ACT, 2012
(DELHI ACT 12 OF 2012)

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on 06th September, 2012)

(21st September, 2012)

An Act to further amend the Delhi Entertainment and Betting Tax Act, 1996
Be. It enacted by the Legislative Assembly of National Capital Territory of Delhi in the Sixty-third Year of the Republic of India as follows:-

1. **Short title and commencement.** - (1) This Act may be called The Delhi Entertainment and Betting Tax (Amendment) Act, 2012.

(2) It shall be deemed to have come into force on the 1st day of April, 1998, the date from which the Delhi Entertainment and Betting Tax Act, 1996 came into force.

2. **Amendment of section 2.** - In the Delhi Entertainment and Betting Tax Act, 1996, in section 2, in clause (m) for the explanation, the following explanations shall be substituted, namely:-

"Explanation 1: Any subscription raised, contribution received or donation collected in connection with an entertainment, where admission is partly or entirely by tickets/invitation specifying the amount of admission or reduced rate of ticket shall be deemed to be payment for admission;

Explanation 2: Any sponsorship amount paid or value of goods supplied or services rendered or benefits provided to the organizer of an entertainment programme in lieu of advertisement of sponsor's product/brand name or otherwise shall be deemed to be payment for admission."

D. V. Sahasr
01/10/12