

**Finance Act, 2012, (Central)**

**Section 43 - Amendment of Section 115bba**

In section 115BBA of the Income-tax Act, with effect from the 1st day of April, 2013,--

(a) in sub-section (1),--

(i) in clause (b), the word "; or" shall be inserted at the end;

(ii) after clause (b), and before the words "the income-tax payable by the assessee", the following clause shall be inserted, namely:--

"(c) being an entertainer, who is not a citizen of India and is a non-resident, includes any income received or receivable from his performance in India,";

(iii) for the words, brackets and letters "clause (a) or clause (b)", wherever they occur, the words, brackets and letters "clause (a) or clause (b) or clause (c)" shall respectively be substituted;

(iv) after the words 'the income-tax payable by the assessee shall be the aggregate of--', in clause (i), for the words "ten per cent.", the words "twenty per cent." shall be substituted;

(b) in sub-section (2), in clause (a), for the words, brackets and letters "clause (a) or clause (b)", the words, brackets and letters "clause (a) or clause (b) or clause (c)" shall be substituted.