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Finance Act, 2012, (Central)

Section 70 - Amendment of Section 194e

In section 194E of the Income-tax Act, with effect from the 1st day of July, 2012,--

- (a) after the words and brackets "is payable to a non-resident sportsman (including an athlete)", the words "or an entertainer," shall be inserted;
- (b) for the words "ten per cent.", the words "twenty per cent." shall be substituted.