



31 Mac 2026
31 March 2026
P.U. (A) 149

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH DUTI HIBURAN
(PENGEQUALIAN) (NO. 12) 2026

*ENTERTAINMENTS DUTY
(EXEMPTION) (NO. 12) ORDER 2026*

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AKTA DUTI HIBURAN 1953

PERINTAH DUTI HIBURAN (PENGECUALIAN) (NO. 12) 2026

PADA menjalankan kuasa yang diberikan oleh perenggan 12(1)(b) Akta Duti Hiburan 1953 [*Akta 103*], Menteri membuat perintah yang berikut:

Nama

1. Perintah ini bolehlah dinamakan **Perintah Duti Hiburan (Pengecualian) (No. 12) 2026**.

Pengecualian

2. Menteri mengecualikan enam puluh peratus daripada duti hiburan yang kena dibayar atas tiket masuk bagi persembahan *K-SPARK in MALAYSIA 2026* yang telah diadakan di Stadium Merdeka, Kuala Lumpur pada 31 Januari 2026.

Dibuat 6 Mac 2026

[MOF.700-4/6/49; PN(PU2)174/JLD.14]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Menteri Kewangan II

ENTERTAINMENTS DUTY ACT 1953

ENTERTAINMENTS DUTY (EXEMPTION) (NO. 12) ORDER 2026

IN exercise of the powers conferred by paragraph 12(1)(b) of the Entertainments Duty Act 1953 [*Act 103*], the Minister makes the following order:

Citation

1. This order may be cited as the **Entertainments Duty (Exemption) (No. 12) Order 2026**.

Exemption

2. The Minister exempts sixty per cent from the entertainments duty payable on the admission ticket for the K-SPARK in MALAYSIA 2026 show which was held at Stadium Merdeka, Kuala Lumpur on 31 January 2026.

Made 6 March 2026
[MOF.700-4/6/49; PN(PU2)174/JLD.14]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Finance Minister II