

**FOURTH SCHEDULE**  
**[Regulation 112]**  
**GOODS AND SERVICES TAX OFFICES IN MALAYSIA**

<b>Location of offices</b>	<b>Districts served</b>
A. Perlis	Kangar
B. Kedah	
Alor Star	Kota Star Kubang Pasu Padang Terap Pendang Yan
Langkawi	Pulau Langkawi and all the islands in proximity located nearer to Pulau Langkawi than the main land
Sungai Petani	Baling Kuala Muda Sik
Kulim	Bandar Baru Kulim
C. Penang	
Seberang Jaya	Seberang Prai Utama Seberang Prai Tengah Seberang Prai Selatan
Georgetown	Pulau Pinang Barat Daya Pulau Pinang Timur Laut
D. Perak	
Taiping	Krian Kuala Kangsar Larut dan Matang Perak Hulu Selama
Ipoh	Kinta
Sitiawan	Manjong Perak Tengah Lumut

Telok Intan

Batang Padang  
Perak Hilir  
Sabak Bernam

E. Selangor

Pelabuhan Klang

Port Klang  
Klang  
Kuala Langat  
Kuala Selangor

Subang

Petaling (Majlis Bandaraya Shah Alam  
and Majlis Perbandaran Subang Jaya)

F. Wilayah Persekutuan Kuala Lumpur

Lapangan Terbang Antarabangsa  
Kuala Lumpur

Sepang  
Wilayah Persekutuan Putrajaya  
Gombak

Kelana Jaya

Petaling (except Majlis Bandaraya Shah  
Alam and Majlis Perbandaran Subang  
Jaya)

Ulu Langat  
Ulu Selangor  
Wilayah Persekutuan Kuala Lumpur

G. Negeri Sembilan

Seremban

Jelebu  
Jempol  
Kuala Pilah  
Rembau  
Seremban  
Tampin

Port Dickson

Port Dickson

H. Melaka

Melaka

Alor Gajah  
Jasin  
Melaka Tengah

I. Johore

Muar

Muar

Kluang

Kluang  
Mersing

Batu Pahat

Batu Pahat

*(Insert w.e.f. 30/3/2015 [P.U. (A) 56/2015])*

Johor Bahru

Johor Bahru

Segamat

Segamat  
Gemas

Pontian

Pontian

Kota Tinggi

Sg. Rengit  
Bandar Penawar  
Gugusan Felda Adela  
Pengerang  
Sedili

J. Pahang

Bentong

Bentong  
Lipis  
Raub

Temerloh

Temerloh  
Jerantut  
Maran  
Bera

Kuantan

Kuantan  
Pekan  
Rompin

K. Terengganu

Kuala Terengganu

Kuala Terengganu  
Marang  
Ulu Terengganu  
Besut  
Setiu

Kemaman

Kemaman  
Dungun

L. Kelantan

Kota Bharu

Bachok  
Gua Musang  
Kota Bharu  
Kuala Krai  
Machang  
Pasir Puteh

Pengkalan Kubor

Tumpat

Rantau Panjang

Jeli  
Pasir Mas  
Tanah Merah

M. Sarawak

Kuching

All districts of the Kuching Semarahan,  
Sri Aman and Betong Divisions

Sibu

All districts of the Kapit and Sibu  
Divisions and districts of Mukah and  
Dalat in the Mukah Division

Miri

All districts of Miri Division

Limbang

All districts of Limbang Division

Sarikei

All districts of the Sarikei Divisions and  
districts of the Matu and Daro in the  
Mukah Division

Bintulu

All districts of Bintulu Division

N. Sabah

Kota Kinabalu

All districts of the West Coast and  
Kudat including district of Sipitang,  
Menumbok, Beaufort, Membakut and  
Kuala Penyu

Lahad Datu

Lahad Datu District

Sandakan

All districts of the Sandakan Division

Tawau

All districts of the Tawau (except Lahad  
Datu District)

Keningau

All districts of the Interior Divisions  
excluding Sipitang, Menumbok,  
Beaufort, Membakut and Kuala Penyu

O. Wilayah Persekutuan Labuan

Island of Labuan and its dependent island, viz. Rusukan Besar, Rusukan Kecil, Keraman, Burong, Papan and Daat