

Office hours and hours of payment

113. (1) The ordinary hours during which Goods and Services Tax Offices shall be open for goods and services tax matters are as follows:

- (a) in the States of Malacca, Negeri Sembilan, Pahang, Perak, Perlis, Penang, Selangor, Sarawak, Sabah and Federal Territories (Kuala Lumpur, Putrajaya and Labuan) where the weekly holidays are Saturday and Sunday, the hours shall be from 7.30 a.m to 5.30 p.m on Monday to Friday; and
- (b) in the States of Johore, Kedah, Kelantan and Terengganu, where the weekly holidays are Friday and Saturday, the hours shall be from 8.00 a.m to 5.00 p.m on **Sunday** to Thursday.

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

(2) For the purposes of receiving returns and payments of tax, penalty, surcharge and other money payable at the GST Processing Centre, the ordinary hours shall be—

- (a) if through the electronic service, from 7.30 a.m to 12.00 a.m on any day of the week; and
- (b) if other than through electronic service, from 7.30 a.m to 5.30 p.m on Monday to Friday.

(3) Goods and Services Tax Offices shall be closed—

- (a) on weekly holidays;
- (b) on each day appointed to be a Federal public holiday;
- (c) on each day appointed to be a State public holiday for the States or Federal Territory public holiday for the Federal Territories in which the offices are situated:

Provided that where—

- (i) any two or all of the days specified in paragraphs (a), (b) and (c) above fall on the same day, the office will be closed on the following day and if such later day is already a day specified in paragraph (a), (b) or (c) above such office shall be closed on the next following day; and
- (ii) the date of a holiday declared under the Holidays Act 1951 [Act 369], or any other law for the time being in force relating to declaration of public holidays, is to be subject to modifications, the date of such holiday shall not, for the purposes of this regulation, be subject to modifications.