

## **Generalized E-Invoicing Scenarios for Hotel Industry (Malaysia)**

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### **Scenario 1: Guest requests an e-Invoice at the point of sale**

#### **Step 1: Guest Requests at Check-in**

- A guest checks into the hotel and immediately requests an e-Invoice for their stay.

#### **Step 2: Generating e-Invoice at Check-out**

- Upon check-out, hotel staff collect the guest's necessary information (e.g., name, contact details, tax identification number (TIN) ).
- The hotel submits these details via its POS (point-of-sale) system, integrated through API with Malaysia's tax authority (LHDNM) cloud platform, to create the e-Invoice.

#### **Step 3: Delivery of Validated e-Invoice**

- After validation by LHDNM, the hotel staff provides the guest with a validated e-Invoice, typically including a QR code for verification purposes.

This process highlights seamless integration between a hotel's property management or POS system and government e-Invoicing services, simplifying compliance and providing convenience for both customers and service providers.

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### **Scenario 2: Guest requests an e-Invoice after point of sale (within the same month)**

#### **Step 1: Initial Stay without Request**

- Guest stays and checks out without initially requesting an e-Invoice.

#### **Step 2: Returning to Request e-Invoice**

- The guest returns to the hotel within the same month to request an e-Invoice retrospectively.

#### **Step 3: Generating e-Invoice after Stay**

- Hotel confirms guest stay details and submits an e-Invoice request via their POS integrated with LHDNM.

- A validated e-Invoice is issued successfully, provided the request is within the same month as the stay.

This process demonstrates flexibility, allowing hotels to fulfill guests' e-Invoice requests even after the original transaction, provided the request occurs within the same month.

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### **Scenario 3: Guest requests an e-Invoice after point of sale (beyond billing month)**

#### **Step 1: Guest Misses Initial Request**

- A guest checks out without requesting an e-Invoice due to oversight or urgency.

#### **Step 2: Late Request**

- Guest returns after the month of the stay to request an e-Invoice.

#### **Step 3: Hotel Unable to Issue e-Invoice**

- The hotel is allowed to decline this request because the consolidated monthly e-Invoice for the previous month has already been submitted to LHDNM.
- The guest is informed of the policy, emphasizing the importance of timely e-Invoice requests within the transaction month.
- **Note:** Subject to the Seller's internal policy, to accommodate the Buyer, the Seller may issue a Credit Note to adjust the consolidated e-Invoice for the relevant purchase amount. A new e-Invoice can then be generated for LHDNM's validation and provided to the Buyer.

This highlights the importance of requesting e-Invoices within the month of transaction to ensure compliance with hotel and tax reporting timelines.

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### **Scenario 4: Malaysian Guests Providing TIN or MyKad for e-Invoice**

#### **Step 1: Guest Requests e-Invoice**

- A Malaysian guest explicitly requests an e-Invoice during or immediately after their stay.

#### **Step 2: Collecting Information**

- Hotel staff collect essential details:
  - Name
  - Address
  - Contact number

- Tax Identification Number (TIN) or Malaysian Identification Number (MyKad)

### **Step 3: Submission and Validation**

- Using provided information, the hotel generates and submits the e-Invoice to LHDNM via integrated POS.
  - A validated e-Invoice is then stored and provided to the guest.
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## **Scenario 5: Batch Submission of e-Invoices via MyeZee e-Invoice Portal**

### **Step 1: Multiple Guests Request e-Invoices**

- Several guests request e-Invoices individually during their stay.

### **Step 2: Collecting and Preparing Data**

- Hotel staff compile all necessary guest details into the MyeZee e-Invoice Portal (provided by eZee Technosys).

### **Step 3: Efficient Batch Submission**

- The hotel submits multiple e-Invoices simultaneously to LHDNM using the batch upload feature.
- Once validated, guests automatically receive email notifications confirming their validated e-Invoices.

This process streamlines invoicing, saving time and ensuring accurate, compliant submissions.

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## **Scenario 6: Consolidated e-Invoice Submission (Transactions Without Individual Requests)**

### **Step 1: Guests without Individual Requests**

- Multiple guests stay without requesting individual e-Invoices.

### **Step 2: Issuing Normal Receipts**

- The hotel provides standard receipts to these guests.

### **Step 3: Monthly Consolidated Submission**

- Within the first seven days of the subsequent month, the hotel consolidates all non-invoiced transactions.
- A single consolidated e-Invoice is submitted via MyeZee e-Invoice Portal to LHDNM, ensuring compliance and ease of reporting.

This procedure ensures compliance and efficient handling of transactions without individual e-Invoice requests, simplifying monthly tax reporting for hotels.

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### **Scenario 7: Self-Billed e-Invoices for Agent Commissions**

#### **Step 1: Agent Sales Transaction**

- An agent sells rooms on behalf of the hotel, earning a commission.

#### **Step 2: Commission Payment Process**

- Hotel calculates the commission owed to the agent based on agreed terms.

#### **Step 3: Issuing Self-Billed e-Invoice**

- The hotel issues a self-billed e-Invoice (payor-generated invoice) via the MyeZee e-Invoice Portal to LHDNM.
- Once validated, this document officially records the commission paid to the agent.

This process simplifies commission documentation, ensures compliance, and clarifies transactions between hotels and their sales agents or distributors.

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### **Scenario 8: E-Invoice Process Flow for B2C Guests and B2B Travel Agents**

#### **Business Traveler (B2C):**

- Uses the hotel's self-service portal to request an individual e-Invoice, which the hotel directly submits to LHDNM.

#### **Leisure Traveler (B2C - Typically Non-Malaysian):**

- Usually does not request individual e-Invoices.
- Transactions consolidated monthly by the hotel and submitted as a single e-Invoice to LHDNM.

#### **B2B Travel Agent:**

- Individual e-Invoices issued directly to LHDNM upon request.
- Self-billed e-Invoices issued by hotels for payments involving commissions or similar arrangements.

All e-Invoices, whether individual, consolidated, or self-billed, must be validated by LHDNM for compliance.

This overview provides clarity on how different guest types and transaction scenarios affect the e-Invoice submission method to the tax authority.

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### **Scenario 9: E-Invoice Issuance by E-commerce Platforms (to Buyer) and Self-Billed e-Invoice (to Hotel/Seller)**

#### **Step 1: Booking via E-commerce Platform**

- A guest books a hotel room through a third-party e-commerce platform.

#### **Step 2: Platform Issues e-Invoice to Guest**

- If the guest requests an e-Invoice, the e-commerce platform is responsible for generating and submitting the e-Invoice to Malaysia's tax authority (LHDNM) on behalf of the hotel.
- After validation, the platform provides the guest with the official e-Invoice, typically including a visual representation and a QR code.

#### **Step 3: Platform Issues Self-Billed e-Invoice to Hotel (Seller)**

- The e-commerce platform is also required to issue a self-billed e-Invoice for the payment made to the hotel (seller).
- This self-billed e-Invoice is submitted to LHDNM for validation, officially documenting the transaction from the platform to the hotel.

This scenario highlights the dual responsibility of e-commerce platforms in e-Invoice issuance, handling documentation for both the buyer (guest) and seller (hotel), ensuring compliance and clarity in transactions.

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### **Scenario 10: Consolidating e-Invoices for Hotels with Multiple Branches**

#### **Step 1: Multiple Branches Operation**

- A hotel operates multiple branches located in different regions or states (e.g., one branch in Selangor and another in Perak).

### **Step 2: Individual Branch Transactions**

- Each branch conducts numerous transactions with guests during a given month, issuing regular receipts (not individual e-Invoices) to the guests, as the guests did not specifically request e-Invoices.

### **Step 3: Consolidation and Submission**

- At the end of the reporting period (typically within the first seven days of the following month), the hotel can choose how to consolidate transactions:
  - Option 1: Submit a single consolidated e-Invoice covering all branches collectively.
  - Option 2: Submit separate consolidated e-Invoices for each individual branch.
- The hotel submits these consolidated e-Invoices via the e-Invoice portal (such as MyeZee) to Malaysia's tax authority (LHDNM).

This flexibility allows hotels to manage their e-Invoice reporting efficiently based on their operational needs and internal policies, maintaining compliance with tax regulations.

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