

E-invoice FAQ

1. What is an e-Invoice?

An e-Invoice is a digital representation of a transaction between a supplier and a buyer, formatted in a structured, machine-readable manner. It is a file created in the format specified by the IRBM (i.e., in XML or JSON file format) and not in the form of PDF, JPG and etc.

2. What is the e-Invoice file format acceptable by IRBM for validation purposes?

The e-Invoice must be generated in the form of XML or JSON file format, in accordance with the requirements outlined by the IRBM. W

3. How can taxpayers start preparing for the e-Invoice implementation?

When implementing e-Invoice, the three (3) primary factors to consider are:

- **Admin/ Account / Human resources:** Businesses are advised to assemble a dedicated team equipped with the necessary expertise and capabilities to prepare for the implementation.
- **Business processes:** Conduct a comprehensive review of the current process and procedures in issuing invoice transaction documents.
- **Technology and systems:** Confirm the availability of the necessary resources, data structures and existing IT capabilities to ensure the systems in place comply with the e-Invoice requirements.

4. When is the e-invoice start date for businesses in Malaysia?

Phase 1 - 1st August 2024- Businesses turnover above RM100million

Phase 2 - 1st January 2025 - Businesses with turnover RM25million - below RM100million.

Phase 3 - All Taxpayer

(according to financial end year 2022)

5. How many information needed to complete e-invoice transaction?

55 data field, under 8 category.

6. Are the buyers required to provide their relevant details to the supplier for the issuance of e-Invoices?

Yes, where the buyers request for an e-Invoice to be issued, the buyers are required to share their details to the supplier for the purposes of issuing e-Invoice.

7) What process involved in e invoicing transaction?

- E-invoicing issuance by seller
- E-invoicing submission by seller
- Validation process by IRBM Server

8. Which Sector that is mandatory to issue e-invoice to buyer?

- Automotive.
- Aviation.
- Luxury good and Jewellery.
- Construction.
- Wholesalers and retailers of construction materials.
- Licensed betting and gaming. (4WD)
- Payments to agents, dealers and distributors. (Insurance agents & influencer)

9. Types of e-invoice transaction?

Standard - Invoice, Credit Note, Debit Note, Refund Note

Consolidate - Invoice

Self billed - Invoice, Credit Note, Debit Note, Refund Note

10) How can I prepare to manage e-invoice for my property?

- Attend as many as possible e-invoice trainings & seminar
- Obtain individual & company TIN number in Mytax portal.
- Setup Client ID & Secret ID in Myinvois portal.

11. How can I manage my e-Invoices?

There are 2 mechanisms accepted by IRBM:

-Through the MyInvois Portal

- Application Programming Interface (API).

12. Can I “skip” E-Invoice?

No. Skipping e-Invoicing when it is mandatory, could result in penalties, fines, or other legal consequences., under INCOME TAX ACT 1967, S.120(1)

13. Do all guests need E-Invoice?

E-invoice only required by any taxpayer who came for business trip / company trip.

14. For those guests who book at Agoda, who should they liaise with for E-Invoice? Hotel or Agoda?

Agoda

15. How about guests from Booking.com?

For Booking.com, if the guest chose to pay at hotel, hotel responsible to issue e-invoice to guest from booking.com that requested e-invoice.

16. What if my guest makes the booking via my website direct booking engine? Do I need to generate E-Invoice to guest?

Yes, if the guest requested for e-invoice.

17. Can I use MyInvois Portal to create E-Invoice for guests? If yes, what is the difference between MyInvois Portal and eZee E-Invoice Module?

Yes. If you use Myinvois Portal to create e-invoice for guests, the process will be more tedious and manual. Compared to eZee e-invoice module, you can link with data from eZee Absolute.

18. Do I need to submit my sales to LHDN/IRBM every month?

Yes. You need to submit sales ended every month end before 7hb every month.

19. Ali check out on 28th May with a normal invoice. What if Ali comes back hotel on 15th June and request for E-Invoice?

He could not able to request e-invoice as hotel already proceed to consolidate e-invoice.

20. My annual turnover is not more than RM150k. Do my company exempt from E-Invoice?

Your company exempted from e-invoice, but if you did not implement e-invoice, you may loss competitive advantage resulted to your property revenue.

21. If I have a referral who always refers sales to me, and I give 15% commission for this, should I give E-Invoice?

No. Referral are responsible to submit under self billing.

22. When can guest request E-Invoice? Can guests request it before check-in?

Guest able to request e-invoice upon check out.

23. What Happens if a Guest Misses the Deadline for Requesting an E-Invoice?

No e-invoice will be issued to them.

24. What if a guest requests to modify the details after the e-invoice has been issued?

Within 72 Hours - CANCEL & CREATE NEW

After 72 Hours - Use Credit Note/Debit Note.

25. Does hotelier need to submit e-invoice if a guest turns NO SHOW with PENALTY charge?

-If the guest pay direct to hotel, yes, In case they requested.

I-f from OTA, no need.

25. Does e-invoice needs to be issued for Advance Payment?

No.

26. How will the e-invoice be generated for Group Booking? Eg: A representative from COMPANY ABC and a representative from COMPANY DEF, 2 rooms were made under a guest name , however both need to claim under their own company.

For this case, e-invoice will be issued under guest name.

27. How should a hotelier submit the consolidated invoice for those transactions that happen between crossed months?

Hotelier to submit by referring to date of check out.

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