

1. What is consolidate? / What is a consolidated e-invoice?

A consolidated e-invoice is a type of e-invoice that allows property to aggregate multiple transactions with guests who do not require an individual e-invoice into a single e-invoice.

2. What's the difference between e-invoice and normal invoice?

A normal invoice can be in hardcopy or PDF format and is generally not submitted to IRBM for validation, serving primarily as a record for accounting. It contains essential transaction details and is indirectly used for tax reporting. Issuance depends on business needs, and in cases where buyers don't require an invoice, a receipt may suffice. In contrast, an e-invoice is a structured digital document (XML/JSON) that must be submitted to IRBM's MyInvois System for validation. It acts as the primary proof of income and expense for tax purposes, follows specific data requirements set by IRBM, and is directly integrated into the tax system. E-invoicing will be mandatory for all transactions upon full implementation, and suppliers must issue both a normal receipt and a consolidated e-invoice to IRBM.

3. If someone books a hotel online with Agoda but Agoda is unable to provide e-invoice then what?

Agoda is not registered in Malaysia (they are a foreign supplier. If a Malaysian guest requests an e-invoice, the guest is required to issue a self-billed e-invoice via MyInvois portal to document the expense.

1. Who needs to submit at Ezee eModule? Account or FO?

The Front Office (FO) is responsible for guiding guests from different sources on how to request an e-invoice, while the Accounts team is responsible for verifying the transactions in the eZee e-invoice portal before submitting them to LHDN for validation.

2. What do they mean by consolidated invoice? Does it mean a lump sum invoice for an entire month which you submit before the 7th of the next month?

A consolidated invoice is a single invoice that combines multiple transactions/invoices into one. Think of it like a summary of all the individual invoices for a particular period - usually a month. In the context of e-invoicing, a consolidated invoice is allowed for transactions where the buyer doesn't require an individual e-invoice. This means that a supplier can issue a single consolidated e-invoice for multiple transactions, as long as the buyer hasn't requested individual e-invoices. This simplifies things for both the supplier and the buyer, especially if they have a lot of transactions with each other. It's worth noting that there are some specific rules around consolidated e-invoices; like the deadline for issuing them. For instance, suppliers need to issue a consolidated e-invoice within 7 calendar days after the month ends.

3. For a self-billed invoice to OTA, do you have to submit the net amount received from Agoda after deducting commissions?

The guest has to generate a self-billed e-invoice for the full amount paid to the OTA, irrespective of any commission the hotel might pay to Agoda. The self-billed e-invoice serves as the Malaysian buyer's proof of expense.

4. We use an accounting system and eZee e-invoicing system. Which system should we use to submit the self-billed e-invoicing?

Regarding the system for submitting self-billed e-invoices, while IRBM/LHDN provides an API for e-invoice submission, eZee e-invoice is capable of generating and submitting self-billed e-invoices in compliance with the required format. If your accounting software is connected to IRBM/LHDN via API, you have the flexibility to submit e-invoices either through eZee e-invoice or directly via your accounting software.

5. If the guest booked via OTA but has charges such as penalty, extra items and so on, what e invoice it will be?

When a guest who booked through an OTA incurs additional charges like penalties or for extra items/services, and the guest does not require an individual e-invoice for these non-claimable expenses, the property can submit these transactions in a consolidated e-invoice.

6. How about guests from Booking.com? Should I request from Booking.com for an e-invoice?

If the guest does a prepaid booking, then, Booking.com is responsible for issuing the e-invoice to the guest if the guest requests one. However, if the guest does a postpaid booking where the guest is paying at the hotel despite booking through Booking.com, then the property is responsible for issuing the e-invoice to the guest.

7. Who will issue the e invoice? Front office got access or only the person incharge got access?

Guests can request e-invoice via eZee e-invoice self-service portal and only the person granted access to the eZee e-invoice middleware and MyInvois portal is able to access and view/check the transactions.

8. Are there any limitations on how many employees are appointed by the director in MyTax to handle e-invoice submission?

9. If FO have eZee e-invoice module and then Accounts team have their accounting system to keyin every invoice later, who should submit e invoice to LHDN?

It is recommended that the Finance team accesses the eZee e-invoice portal to check and submit e-invoice to LHDN.

10. If a guest requests to modify the details of an e-invoice, who will modify that request - the FO or the Operations team?

If the requested e-invoice has been validated within 72 hours, the user that has access to the eZee e-invoice portal is able to cancel and generate a new invoice with corrected details. If the requested invoice has been validated for more than 72 hours, the user that has access to the eZee e-invoice portal has to generate a debit or credit note.