

LHDN e-Invoice Guide

Source: LHDN

Prepared by: Kent Lau Chee Yong

Hope this is helpful to some.

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2008

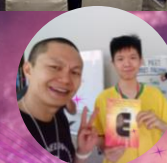


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你只需要开始了就会很厉害”



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LHDN E-INVOICING PROCESS

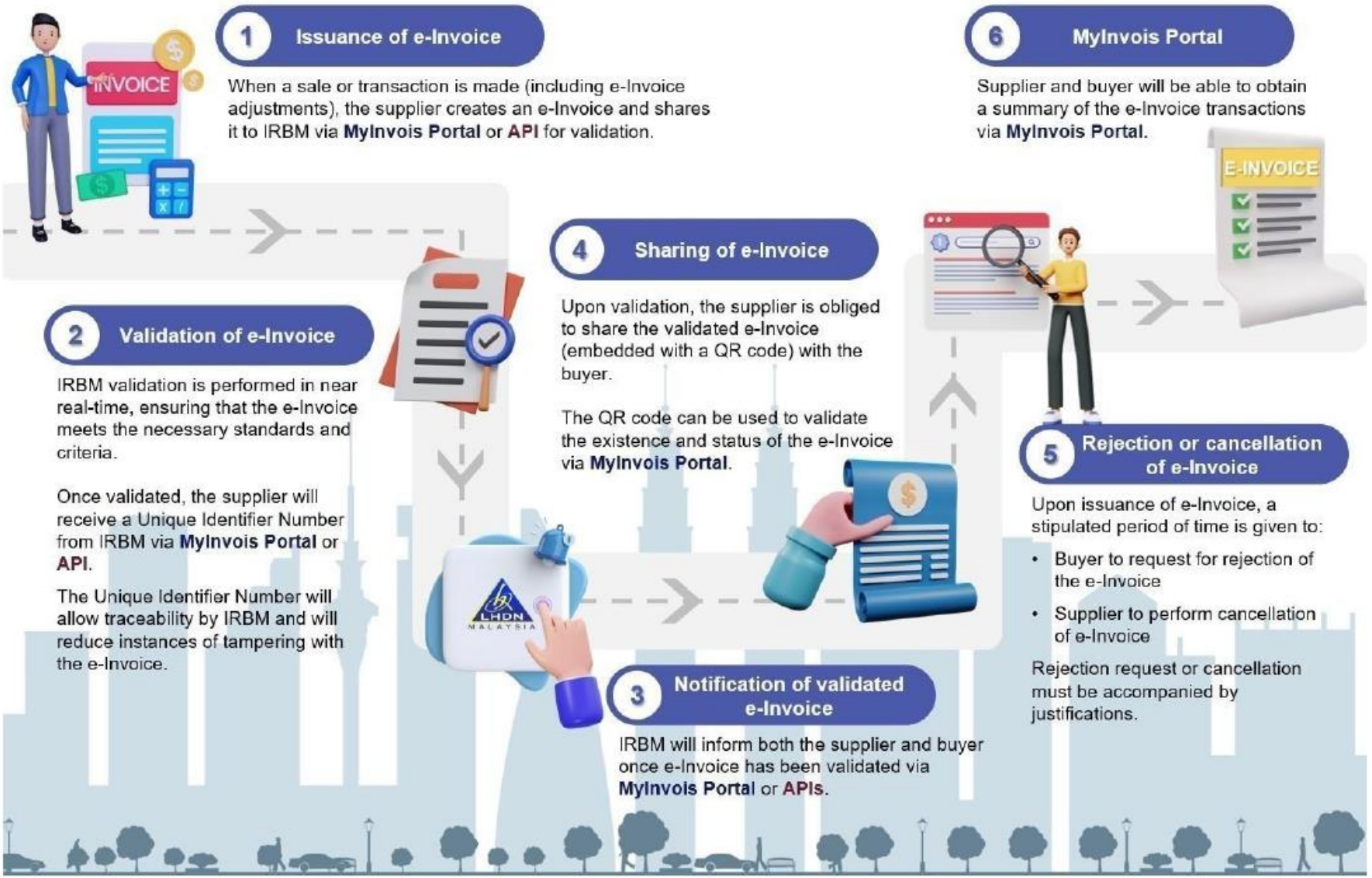


Figure 2.1 – Typical workflow of e-Invoice in Malaysia

Course Outline:

Understanding E-Invoicing Fundamentals in the Malaysian Context

- Overview of Malaysia's tax reporting system and essential E-Invoicing concepts
- Exploring the objectives and benefits of E-Invoicing
- Analyzing various E-Invoicing scenarios and types

Crafting an Effective E-Invoicing Implementation Strategy

- Pre-invoice submission steps and the E-Invoice generation and submission process
- Handling credit/debit adjustments, refunds, invoice validation, alerts, and nullification procedures

Preparing for E-Invoicing Adoption: Compliance Strategies

- Selecting the right E-Invoicing system and integrating with existing systems
- Training and supporting customers while devising onboarding strategies for suppliers

Issuing E-Invoices for Different Scenarios

- Managing employee expenses on behalf of the employer
- Self-billed E-Invoices and payments to agents, dealers, or distributors
- Navigating cross-border transactions

About e-Invoice

- An e-Invoice is a digital representation of a transaction between a supplier and a buyer.
- e-Invoice replaces paper or electronic documents such as invoices, credit notes, and debit notes.

- An e-Invoice contains the same essential information as traditional document, for example, supplier's and buyer's details, item description, quantity, price excluding tax, tax, and total amount, which records transaction data for daily business operations.

What is not an e-Invoice?



An e-Invoice is a file created in the format specified by IRBM that can be automatically processed by relevant systems:



The format of e-Invoice is **not** a:



etc.

Figure 1.1 – What an e-Invoice is and what an e-Invoice is not

Benefits of Adopting e-Invoice

Unified invoicing process through the streamlining of transaction document creation, and submission of data electronically to IRBM. The automation of data entry for transactions **reduces manual efforts and human errors**

Facilitate tax return filing through seamless system integration for efficient and accurate tax reporting;

For larger businesses, the adoption of e-Invoice enables the streamlining of operations, resulting enhanced efficiency and significant time as well as cost savings through automated processes, seamless data integration, and improved invoice management

For micro, small and medium-sized enterprises (MSMEs), the phased implementation offers a progressive and manageable transition to e-Invoice, allowing MSMEs to align their financial reporting and processes to be digitalised with industry standards, ensuring that MSMEs to adapt over a longer period and mitigating potential disruptions.

Transaction Types

- e-Invoice covers typical transaction types such as B2B, B2C, and B2G.
- For B2G transactions, the e-Invoice flow will be similar to B2B.
- e-Invoice applies to **all taxpayers** undertaking commercial activities in Malaysia.
- **All** individuals and legal entities are required to comply with e-Invoice requirement, including:

- 1. Association
- 2. Body of persons
- 3. Branch
- 4. Business trust
- 5. Co-operative societies
- 6. Corporations
- 7. Limited liability partnership

8. Partnership

9. Property trust fund

10. Property trust

11. Real estate investment trust

12. Representative office and regional office

13. Trust body

14. Unit trust

- **Scenarios and Types of e-Invoices**

- The e-Invoice model ensures a comprehensive and standardised approach to generation, transmission, and recordkeeping of transaction documents. Transactions that fall under e-Invoice implementation are driven by the following scenarios and invoice types.

Scenarios requiring e-Invoice to be issued:

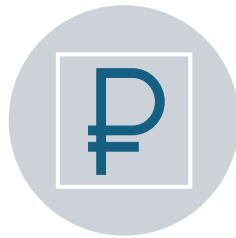
- **Proof of Income:** This document is issued whenever a sale or other transaction is made to recognise income of taxpayers
- **Proof of Expense:** This type of document covers purchases made or other spending by taxpayers. It also includes returns and discounts. It can also be used to correct or subtract an income receipt in terms of the amounts documented. In addition, there are certain circumstances where taxpayers would have to issue **self-billed e-Invoice** to document an expense such as foreign transactions.
- For example, if the taxpayer acquired goods and/or services from **foreign supplier** and received an invoice from the foreign supplier who does not use Malaysia's MyInvois System, the taxpayer would be required to issue **a self-billed e-Invoice** to document the expense.

Types of e-Invoices to be issued



INVOICE:

A commercial document that itemises and records a transaction between a supplier and buyer, including issuance of self-billed e-invoice to document an expense.



CREDIT NOTE:

A credit note is issued by suppliers to correct errors, apply discounts, or account for returns in a previously issued e-invoice with the purpose of reducing the value of the original e-invoice. This is used in situations where the reduction of the original e-invoice does not involve return of monies to the buyer;



DEBIT NOTE:

A debit note is issued to indicate additional charges on a previously issued e-invoice



REFUND NOTE:

A refund note e-invoice is a document issued by a supplier to confirm the refund of the buyer's payment. This is used in situations where there is a return of monies to the buyer.

Refund note e-Invoice

- **Example 1:**
- Mr. Jamal (Supplier) made a **sale of 200 office chairs** to Greenz Sdn. Bhd. (Buyer) and had issued an e-Invoice for the transaction.
- Greenz Sdn. Bhd. Paid RM2,000 for the 200 chairs (at RM10 per chair).
- However, 8 units of the office chairs received by Greenz Sdn. Bhd. were faulty and had been returned.
- Mr. Jamal issued a refund note e-Invoice of RM80 (i.e., RM10 X 8 faulty chairs) to document the refunded amount.



When implement e-Invoicing?

Targeted Taxpayers

Taxpayers with an annual turnover or revenue of more than **RM100 million**

Taxpayers with an annual turnover or revenue of more than **RM25 million - RM100 million**

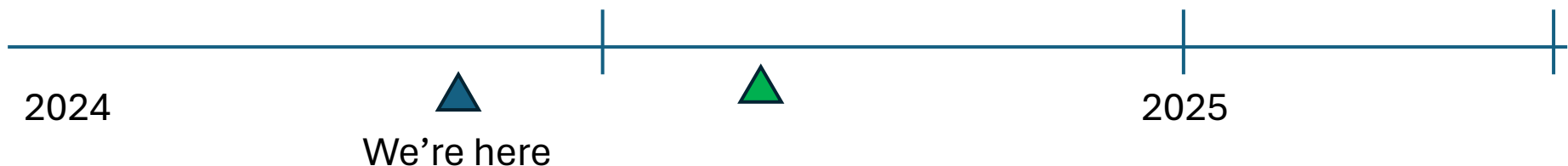
All other taxpayers

Implementation Date

1 August 2024

1 January 2025

1 July 2025



- The annual turnover or revenue for the implementation of e-Invoice will be determined based on the following:
 - 1. Taxpayers with audited financial statements: Based on annual turnover or revenue stated in the statement of comprehensive income in the audited financial statements for financial year 2022.
 - 2. Taxpayers without audited financial statements: Based on annual revenue reported in the tax return for year of assessment 2022.
 - 3. In the event of a change of accounting year end for financial year 2022, the taxpayer's turnover or revenue will be pro-rated to a 12-month period for purposes of determining the e-Invoice implementation date.

- Company AZY changes the close of its accounting period from 30 June to 31 December.
- The original accounting period for financial year (FY) 2022 is from 1.7.2021 until 30.06.2022.
- The new accounting period after the change for FY2022 is from 1.7.2021 until 31.12.2022 (18 months).
- Based on the FY2022 audited accounts for 18 months, its annual turnover is RM60 million.
- The 12-month average turnover of Company AZY for FY2022 is RM40 million (RM60 million / 18 months x 12 months) and confirmation on the mandatory e-Invoice implementation date for Company AZY is 1 January 2025.

e-Invoice Model

- To facilitate taxpayers' transition to e-Invoice, IRBM has developed two (2) distinct e-Invoice transmission mechanisms:
 - a. A portal (MyInvois Portal) hosted by IRBM
 - b. Application Programming Interface (API)

- Taxpayers can select the most suitable mechanism to transmit e-Invoice to IRBM, based on their specific needs and business requirements.
- To assist taxpayers in making an informed decision, Table 2.1 outlines the key features of and considerations for each option.

- MyInvois Portal
- Enables individual generation through a comprehensive form OR the option for batch generation through spreadsheet upload for processing multiple transactions
- - Accessible to all taxpayers - Businesses that need to issue e-Invoice but API connection is unavailable
-
- API
- Enables businesses to conveniently transmit high-volume of transactions - Methods to transmit e-Invoice via API include: (i) Direct integration of taxpayers' Enterprise Resource Planning (ERP) system with MyInvois System (ii) Through Peppol technology providers (iii) Through non-Peppol technology providers
- Requires upfront investment in technology and adjustments to existing systems.
- API connection may be made directly to IRBM or through intermediary technology providers - Ideal for large taxpayers or businesses with substantial transaction volume

Overview of the e-Invoice workflow via MyInvois Portal and/or API

Figure 2.2 provides an overview of the e-Invoice workflow via MyInvois Portal and/or API.

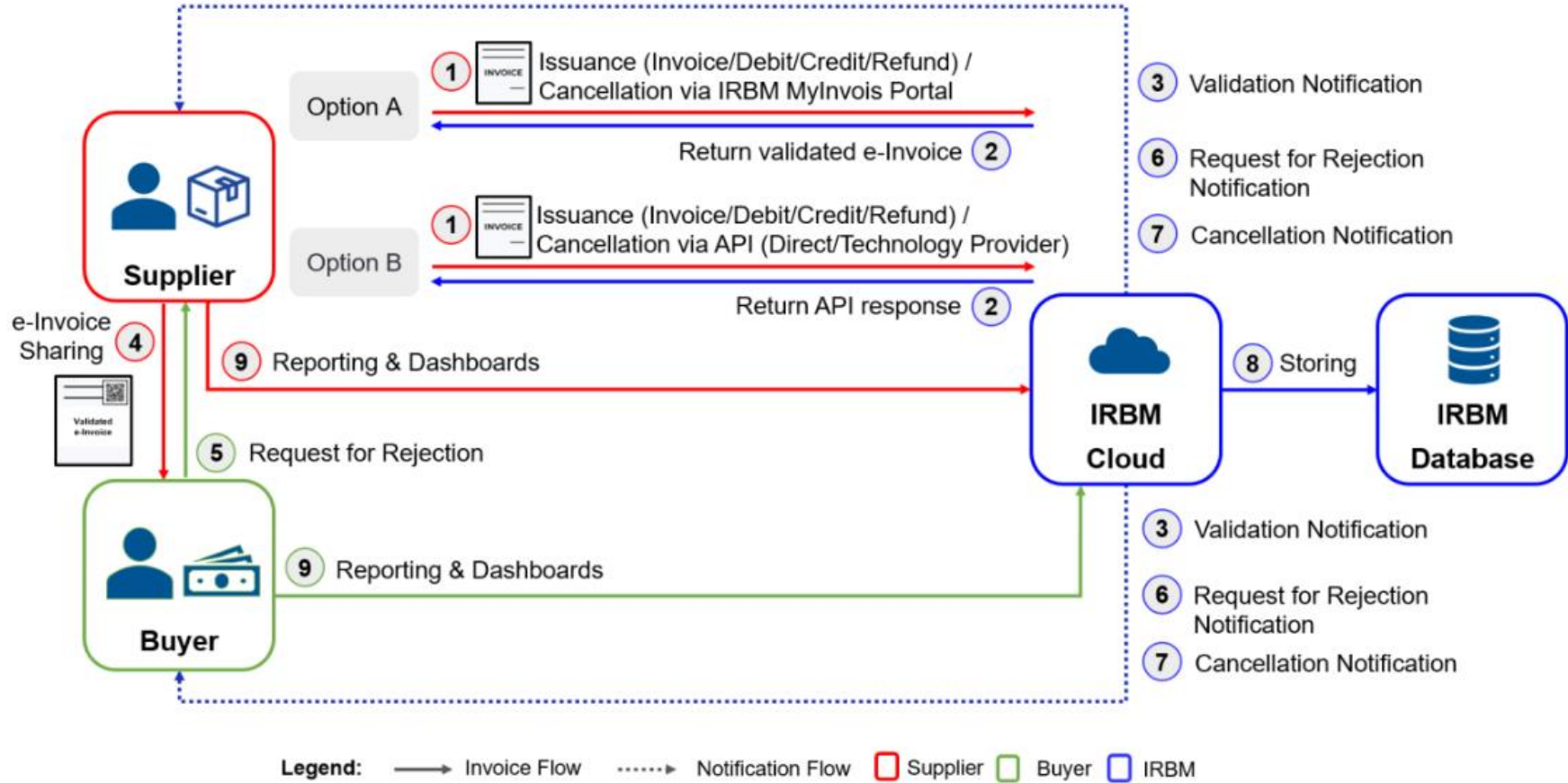


Figure 2.2 – Overall e-Invoice workflow via MyInvois Portal and/or API

e-Invoice model via MyInvois Portal

- MyInvois Portal contains all the functionalities required for taxpayers (Supplier) to perform e-Invoice actions (i.e., generate, submit, view, cancel or reject invoice, etc.) and is specifically designed for the following purposes:
 - Allows all taxpayers to view and search for their respective e-Invoices;
 - Provides a platform to taxpayers who are not able to issue an e-Invoice on their own system.
 - Taxpayers are required to login to MyTax Portal to utilise MyInvois Portal to perform their e-Invoice obligations in accordance with the rules and requirements outlined by IRBM.

Figure 2.3 showcases the e-Invoice model through the usage of MyInvois Portal.

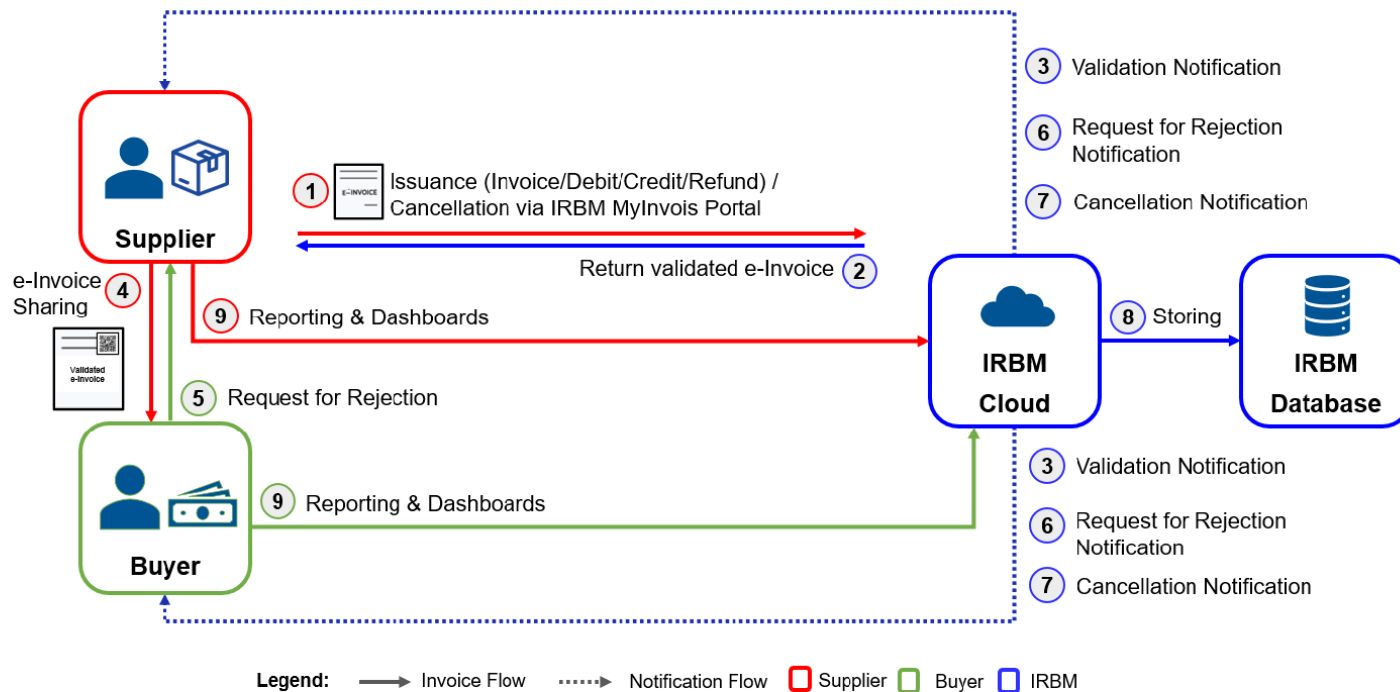


Figure 2.3 – e-Invoice workflow via MyInvois Portal

Pre-Submission – e-Invoice Submission Requirements

- **2.3.1 Pre-Submission – e-Invoice Submission Requirements**
- **How to Retrieve and Verify TIN**
- To facilitate the retrieval and verification of TIN for taxpayers, there are two (2) primary avenues available:
 - 1. Utilise the MyTax Portal which allows businesses to conveniently check their TIN;
 - 2. In the event that a TIN cannot be retrieved through this channel, taxpayers can use the [e-Daftar](#) platform to initiate registration and obtain their respective TIN via the steps below:

- a. Log in to MyTax Portal (<https://mytax.hasil.gov.my>)
- b. Choose the [e-Daftar](#) option
- c. Fill in the required fields (e.g., type of taxpayer, e-mail and phone number / mobile number)
- d. Click “Search” to register taxpayer’s TIN

2.3.2 Step 1 – Creation and Submission

- When a sale or transaction is concluded (including e-Invoice adjustments such as debit note, credit note and refund note),
- the Supplier creates an e-Invoice and submits it to IRBM via the MyInvois Portal for validation immediately.
- Supplier is to ensure the accuracy of the information included in the e-Invoice that is submitted to IRBM for validation, to the extent possible.

- Two (2) options are available:
- 1. **Individual Creation:** Taxpayers can create e-Invoices individually by completing a form with all the required fields; or
- 2. **Batch Upload:** Taxpayers can upload a certain number of e-Invoices in batches by uploading pre-defined Microsoft Excel spreadsheet to the portal, containing the necessary invoice information.

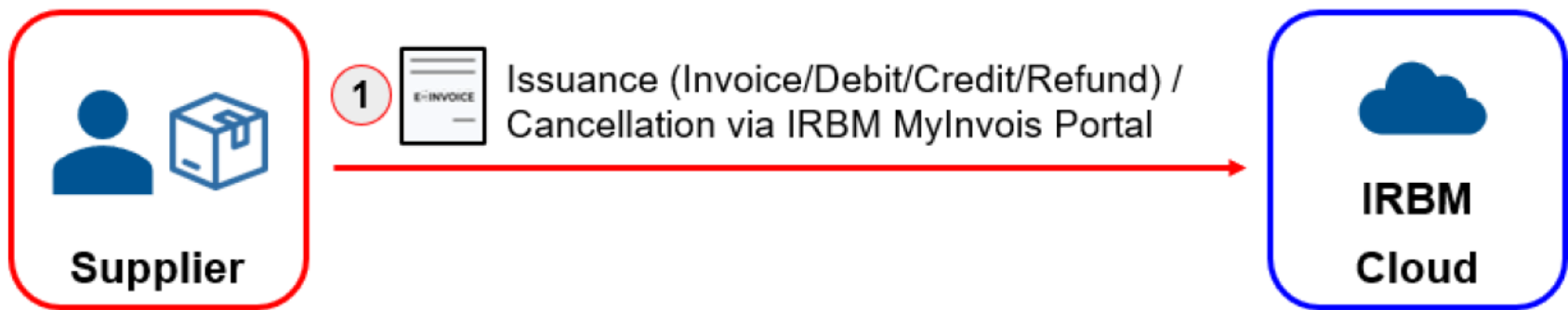


Figure 2.4 – e-Invoice creation and submission workflow (MyInvois Portal)

- **2.3.3 Step 2 – e-Invoice Validation**

- Once validated (which is done in near real-time), the Supplier will receive a validated e-Invoice as well as a visual representation of the validated e-Invoice in PDF from IRBM via the MyInvois Portal. The IRBM Unique Identifier Number, date and time of validation, and validation link will be assigned to the validated e-Invoice. The IRBM Unique Identifier Number will allow traceability by IRBM and will reduce instances of tampering with the e-Invoice.
- If the e-Invoice is returned unvalidated, an error message will be displayed. The Supplier is required to correct the error and submit it for validation again once the errors have been corrected.

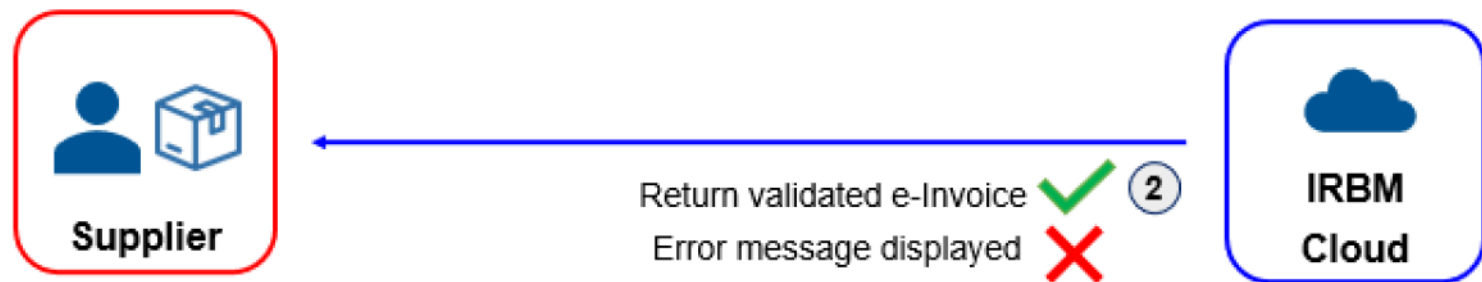


Figure 2.5 – e-Invoice validation workflow (MyInvois Portal)

- **2.3.4 Step 3 – Notification**

- Once the e-Invoice has been validated, IRBM will notify both the Supplier and Buyer via the MyInvois Portal. An e-mail will be sent for this notification. Notifications include invoice clearance and Buyer rejection requests.

E-INVOICE GUIDELINE (VERSION 2.3)

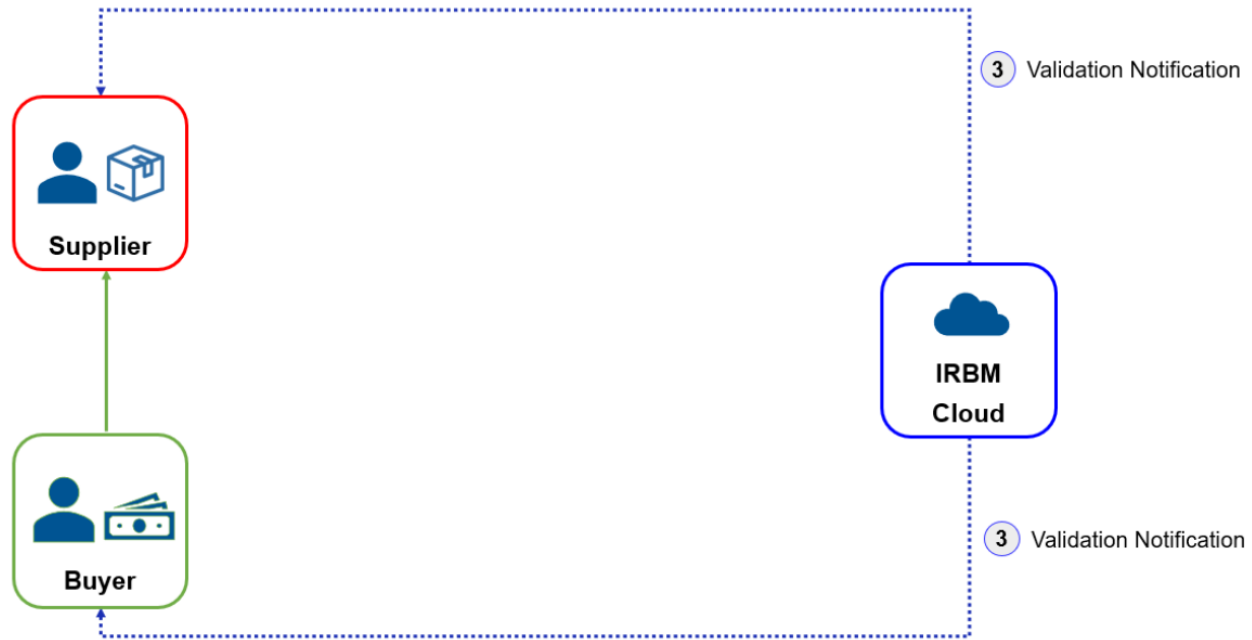


Figure 2.6 – e-Invoice notification workflow (MyInvois Portal)

- **2.3.5 Step 4 – Sharing of e-Invoice**

- Upon validation, the Supplier is obliged to share the validated e-Invoice with the Buyer. The visual representation of the e-Invoice generated from the MyInvois Portal will include a QR code, which can be used to validate the existence and status of the e-Invoice via the MyInvois Portal.

- *Figure 2.7*

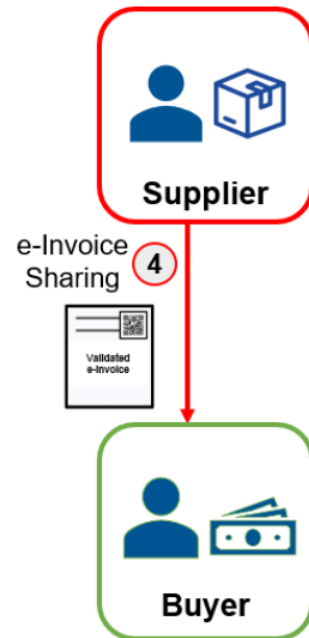


Figure 2.7 – Sharing of e-Invoice workflow (MyInvois Portal)

- **2.3.6 Step 5, 6 and 7 – Rejection or Cancellation**

- Once the e-Invoice has been validated by IRBM, Supplier and Buyer are allowed to cancel or reject the said e-Invoice, within a stipulated time.
- 1. Buyer to request rejection of the e-Invoice
 - a. If the e-Invoice contains errors, the Buyer is able to request rejection of the e-Invoice within 72 hours from the time of validation via the MyInvois Portal.
 - b. The rejection request should specify the reason, which can include erroneous information (e.g., SST number, business registration number, any business-related information, etc.).
 - c. Upon the Buyer initiating the rejection request, a notification will be sent to the Supplier.
 - d. If the Supplier is satisfied / agreeable to the reason provided, the Supplier may proceed to cancel the said e-Invoice within 72 hours from the time of validation.
 - e. If the Supplier did not accept the request for rejection initiated by the Buyer (or did not proceed to cancel the said e-Invoice), no cancellation would be allowed after the 72 hours have elapsed. Any amendment thereon would require a new e-Invoice (e.g., credit note, debit note or refund note e-Invoice) to be issued.

- 2. Supplier to perform cancellation of e-Invoice a. If the e-Invoice contains errors or was erroneously issued, the Supplier can cancel the e-Invoice within 72 hours from the time of the validation via MyInvois Portal.
- b. Cancellation requests must also be accompanied by justifications.
- c. Upon cancellation, a notification will be sent to the Buyer.

- If the e-Invoice is not rejected or cancelled within 72 hours, no cancellation would be allowed. Any subsequent adjustments would have to be made by issuing a new e-Invoice (e.g., credit note, debit note or refund note e-Invoice).
- Kindly note that the 72-hour timeframe for Buyers to raise rejection request and/or Supplier to cancel the e-Invoice is provided for the convenience of Supplier and Buyer. In the event the Supplier does not want to utilise the cancellation / rejection function, any adjustment can still be done via issuance of credit note / debit note / refund note e-Invoice.

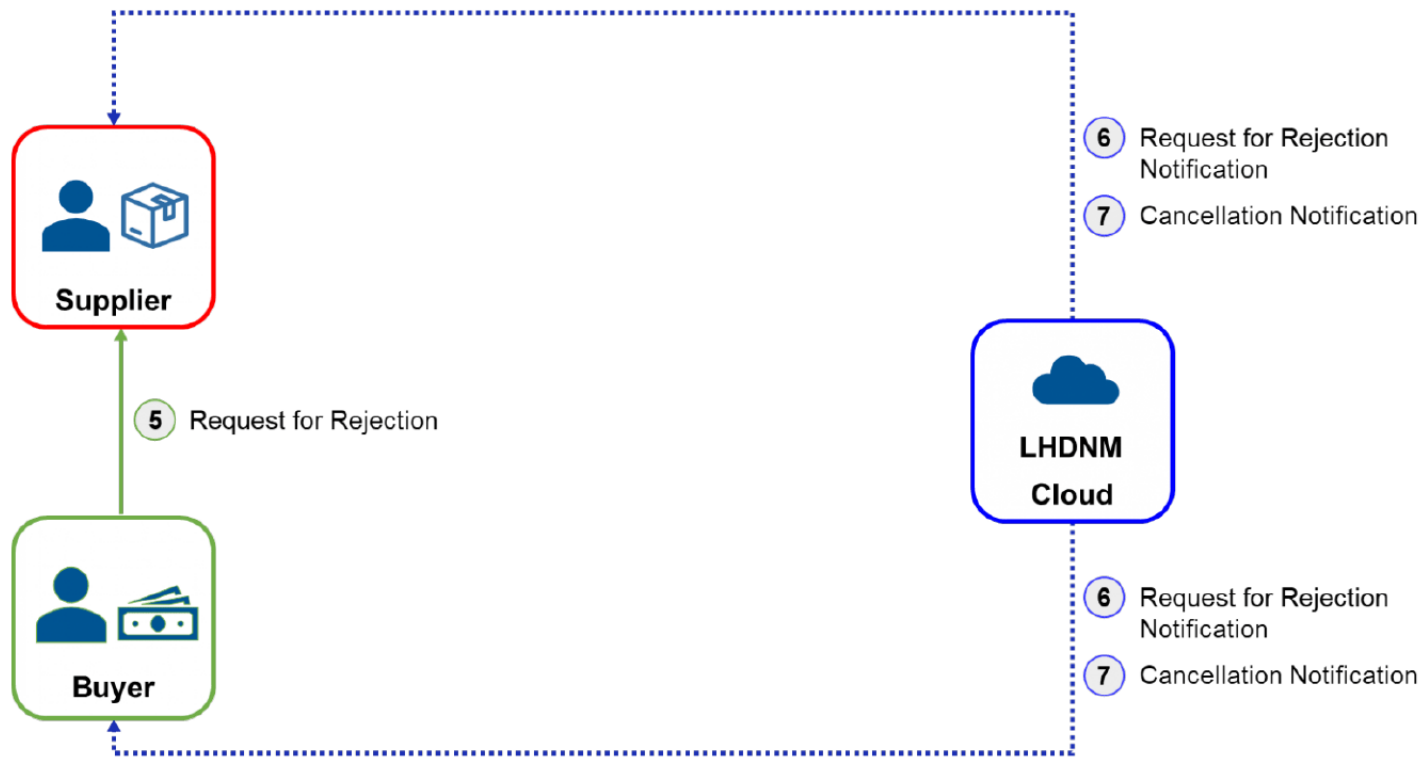


Figure 2.8 – e-Invoice rejection and cancellation workflow (MyInvois Portal)

Example 3 (using MyInvois Portal, Step 1 to Step 7)

- Stationery Hub Sdn. Bhd. (Supplier) is an MSME that supplies stationeries.
- Stationery Hub Sdn. Bhd. generates an e-Invoice for the sale of 50 stationery items, purchased by Mrs. Kim (Buyer), on the MyInvois Portal and submits the e-Invoice for validation.
- Upon validation by IRBM, both Stationery Hub Sdn. Bhd. and Mrs. Kim are notified.
- Mrs. Kim receives the validated e-Invoice from Stationery Hub Sdn. Bhd. Mrs. Kim is responsible to check the e-Invoice for accuracy and completeness (e.g., TIN, price, product quantity, etc).
- In the event the e-Invoice contains errors, Mrs. Kim is able to request a rejection of the e-Invoice via the MyInvois Portal within 72 hours from the time of validation.

- **2.3.7 Step 8 – Storing e-Invoices**

- All validated e-Invoices will be stored in IRBM’s database. Notwithstanding the storage of e-Invoice by IRBM, taxpayers are reminded to retain sufficient records and documentation in relation to the transaction.

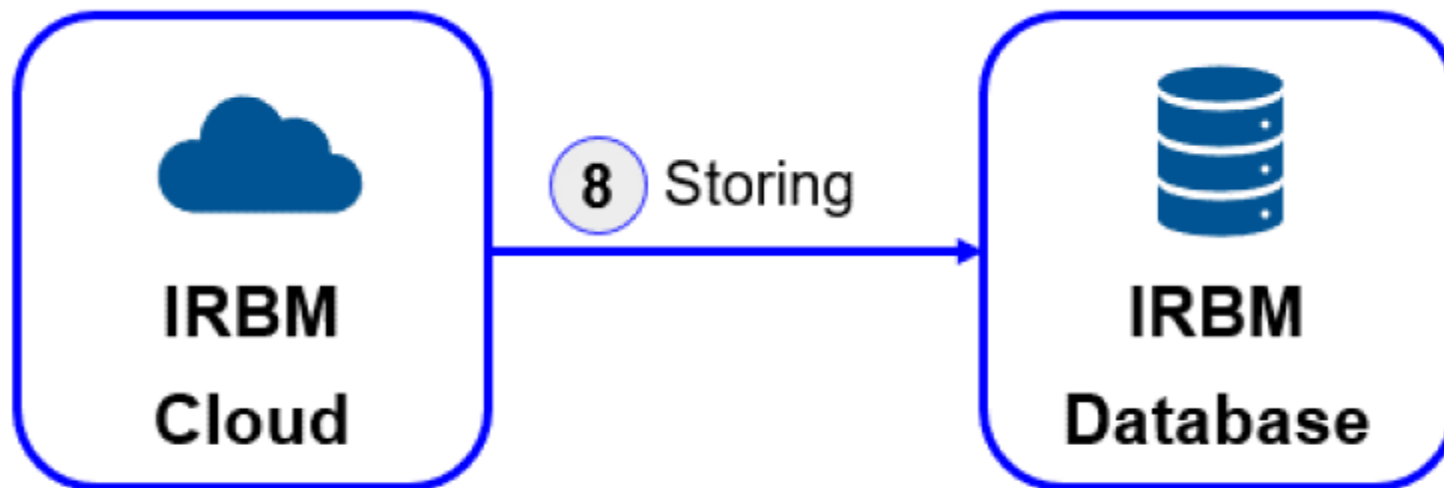


Figure 2.9 – Storing of e-Invoice workflow (MyInvois Portal)

2.3.8 Step 9 – Reporting and Dashboard Services for Taxpayers

Through the MyInvois Portal, both Supplier and Buyer will have the option to request and retrieve e-Invoice. MyInvois Portal provides essential invoice details such as the invoice date, amount, invoice status, and other relevant information submitted to IRBM, in the format of:

1. XML / JSON, either one-by-one or in package

2. Metadata

3. Grid

4. PDF file

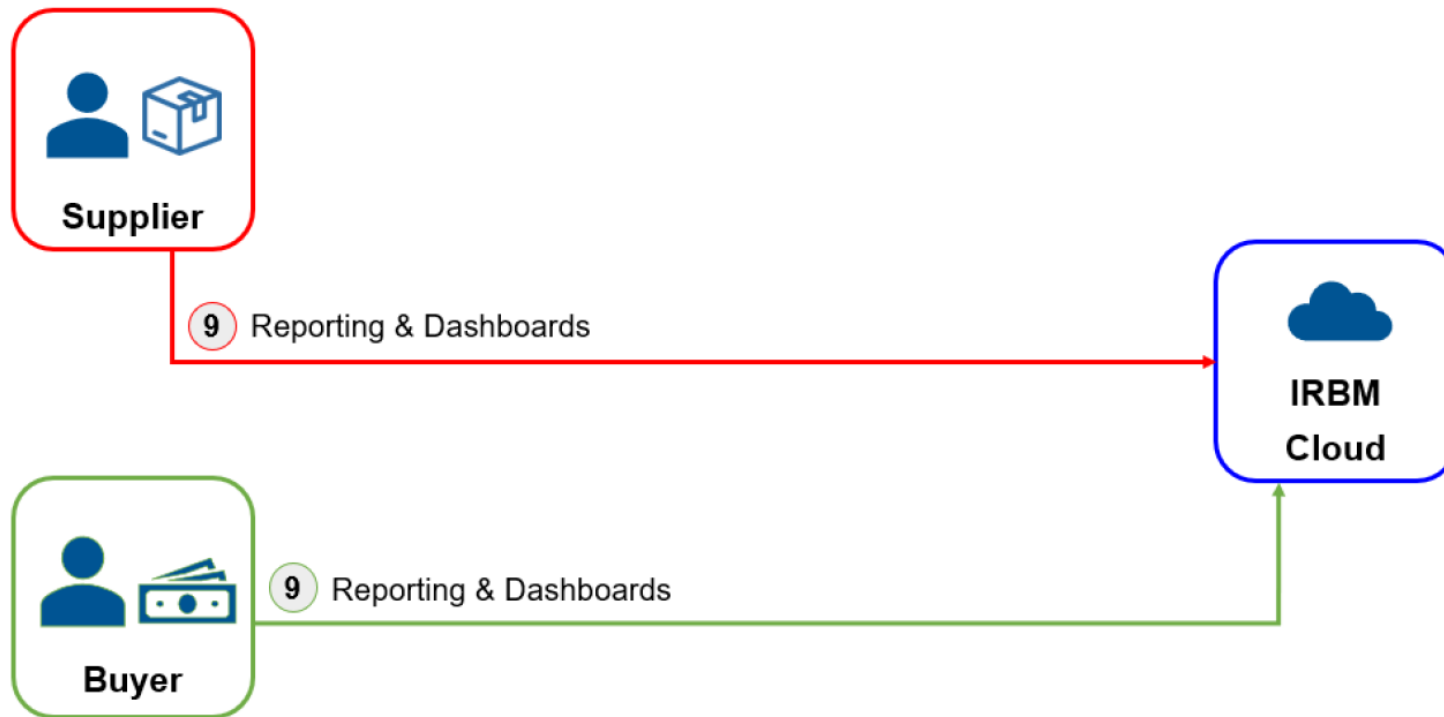


Figure 2.10 – Reporting & Dashboards workflow (MyInvois Portal)

For e-Invoices generated through MyInvois Portal, taxpayers would be able to request and retrieve the said e-Invoices via MyInvois Portal.

2.4 e-Invoice model via API

- API allows taxpayers to submit e-Invoices directly to IRBM. Methods to transmit e-Invoice via API include:
 - i. Direct integration of taxpayers' ERP system with MyInvois System.
 - ii. Through Peppol service providers.
 - iii. Through non-Peppol technology providers.
- The API integration and configuration guide along with the API endpoints are included in the SDK.

- The e-Invoice structure has been specifically designed to cater to B2B, B2G and B2C transactions to ease e-Invoice procedures for businesses and individual taxpayers. The following formats will be supported for e-Invoice submission, while adhering to the data structure of Universal Business Language Version 2.1 (UBL2.1):

- **1. Extensible Markup Language (XML):** XML is defined as a simple text-based format for representing structured information. It is one of the most widely used formats for sharing field structured information today. The syntax rules for XML are strict. It will not process files that contain errors and error messages will be sent to inform that rectification is required. Almost all XML documents can be processed reliably by computer software.
- **2. JavaScript Object Notation (JSON):** JSON is a lightweight text-based data interchange format that is simpler to read and write as compared to XML. Though it is derived from a subset of JavaScript, it is language independent. Therefore, the code for generating and parsing JSON data can be written in any other programming language.

- There are 55 data fields that are required to issue an e-Invoice. These fields are grouped into eight (8) categories:
- 1. Address
- 2. Business Details
- 3. Contact Number
- 4. Invoice Details
- 5. Parties
- 6. Party Details
- 7. Payment Info
- 8. Products / Services

- In addition, for specific circumstances, an annex will be required to be submitted as part of the e-Invoice to IRBM. For the list of data fields, refer to [Appendix 1](#).

The summary of the e-Invoice model flow via API is diagrammatically depicted in Figure 2.11.

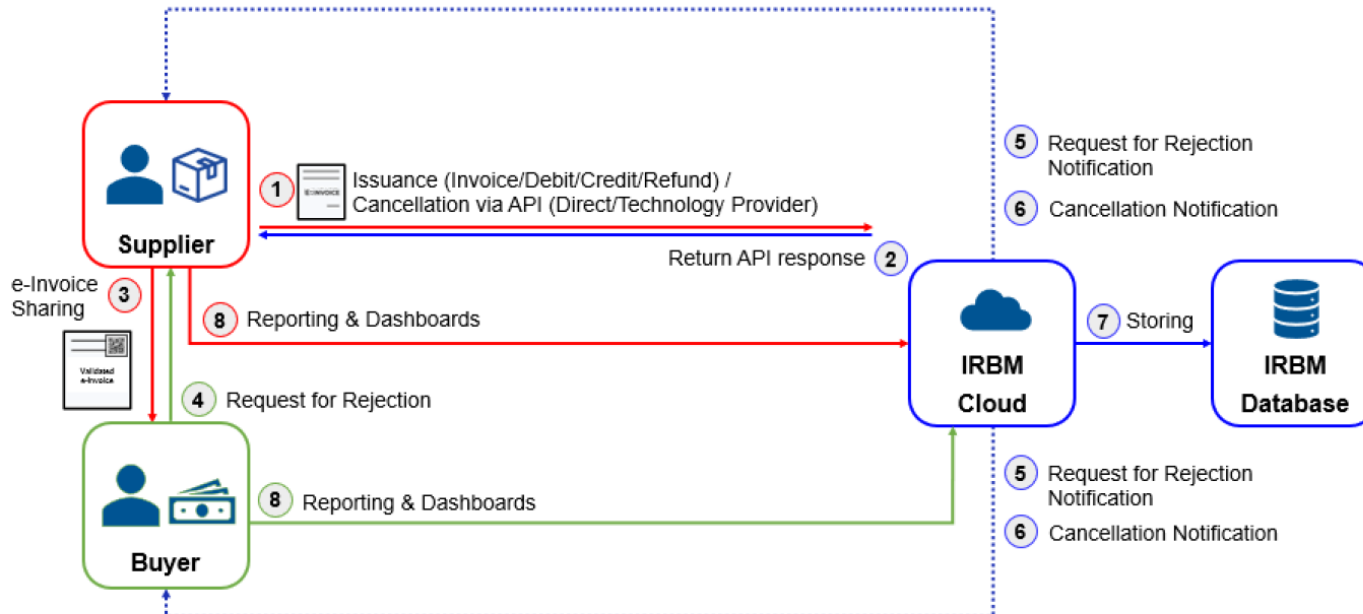


Figure 2.11 – e-Invoice model workflow via API

2.4.1 Pre-Submission – e-Invoice Submission Requirements

- **2.4.1.1 Digital Certificate**

- A digital certificate is a document (i.e., .cer or .pfx) that helps to verify the identity of the issuer issuing the e-Invoice. The digital signature will verify that the submitted e-Invoice originates from a specific taxpayer. The hashed value of the digital signature will be part of the e-Invoice API submission request body.

- **2.4.1.2 e-Invoice Preparation**

- Taxpayers need to configure their systems or engage a technology provider to assist them in generating e-Invoices in the required XML or JSON format with mandatory and optional fields in accordance with the defined structure.

- **2.4.2 Step 1 – Submission**

- When a sale or transaction is concluded (including e-Invoice adjustments), the Supplier or technology provider creates an e-Invoice in accordance with the defined UBL2.1 structure in XML / JSON format, and submits it to IRBM via API for validation. Supplier is to ensure the accuracy of the information included in the e-Invoice that is submitted to IRBM for validation, to the extent possible.

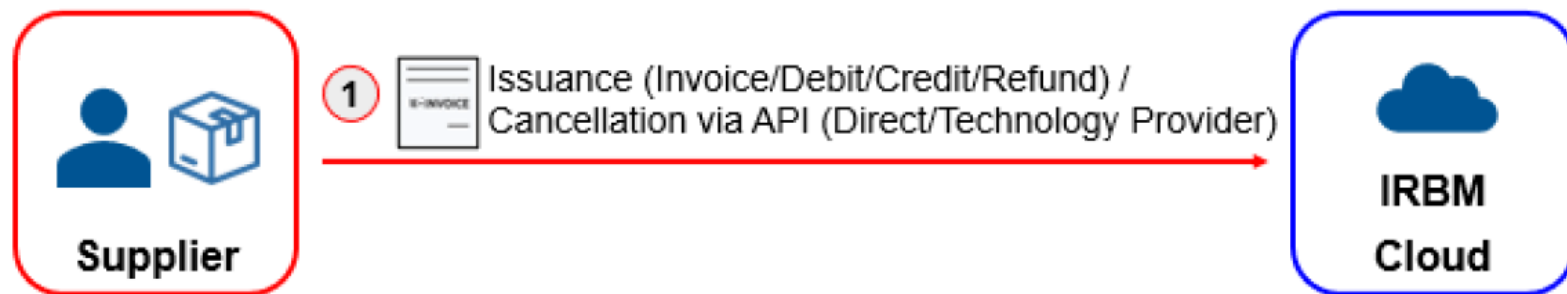


Figure 2.12 – e-Invoice submission workflow (API)

- **2.4.3 Step 2 – e-Invoice Validation**

- Once validated by the MyInvois System (which is done in near real-time), the Supplier or technology provider (if Supplier utilises a technology provider) will receive an API response which contains the following:

- (a) the IRBM Unique Identifier Number from IRBM;

- (b) date and time of validation; and

- (c) information to form validation link (please refer to Get Recent Documents / Get Document / Get Documents Details in the SDK for guidance),

- via API.

- The IRBM Unique Identifier reduce instances of tamp validation, an API error re be provided upon succes validated, notification will

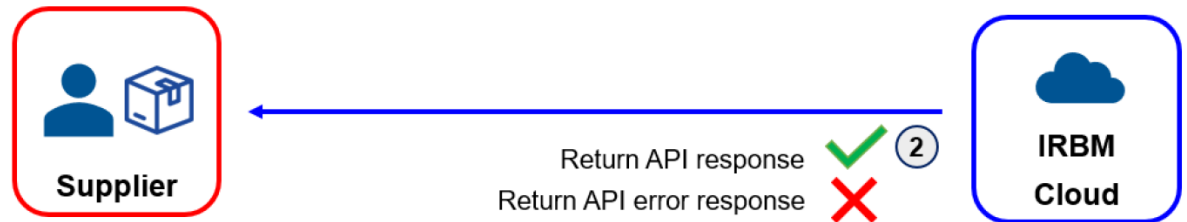


Figure 2.13 – e-Invoice validation workflow (API)

- **2.4.4 Step 3 – Sharing of e-Invoice**

- Upon validation of the e-Invoice, the Supplier is obliged to share the validated e-Invoice with the Buyer. In the event the Supplier shares the visual representation of the e-Invoice to the Buyer, the Supplier is required to ensure that the QR code is embedded accordingly, which the QR code can be used to validate the existence and status of the e-Invoice via MyInvois Portal.

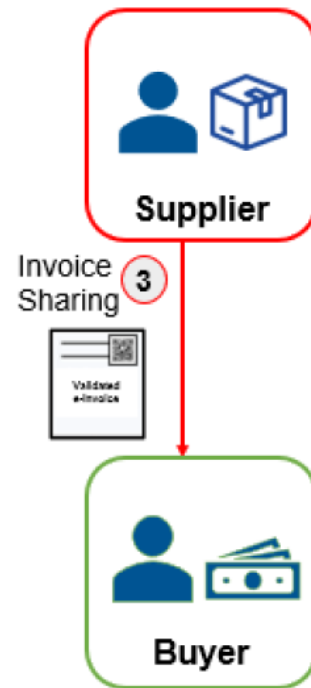


Figure 2.14 – Sharing of e-Invoice workflow (API)

- **2.4.5 Step 4, 5 and 6 – Rejection and Cancellation**

- Once the e-Invoice has been validated by IRBM, Supplier and Buyer are allowed to cancel or reject the said e-Invoice, within a stipulated time.
- 1. Buyer to request rejection of the e-Invoice via API
 - a. If the e-Invoice contains errors, the Buyer is able to request a rejection of the e-Invoice within 72 hours from the time of validation via API.
 - b. The rejection request in the request body of the API should specify the unique identifier of the e-Invoice and the reason for rejection, which can include erroneous information (e.g., SST number, business registration number, any business-related information, etc.).
 - c. Upon the Buyer initiating the rejection request, a notification will be sent to the Supplier.
 - d. If the Supplier is satisfied / agreeable to the reason provided, the Supplier may proceed to cancel the said e-Invoice within 72 hours from the time of validation.
- If the Supplier did not accept the request for rejection initiated by the Buyer (or did not proceed to cancel the said e-Invoice), no cancellation would be allowed after the 72 hours have elapsed. Any amendment thereon would require a new e-Invoice (e.g., credit note, debit note or refund note e-Invoice) to be issued.

- 2. Supplier to perform cancellation of e-Invoice via API
- a. If the e-Invoice contains errors or was erroneously issued, the Supplier can cancel the e-Invoice within 72 hours from the time of the validation via API where the request body of the API must contain the unique identifier of the e-Invoice.
- b. Upon cancellation, a notification will be sent to the Buyer. The Supplier would need to issue a new e-Invoice in accordance with Step 1 above, if applicable.
- If the e-Invoice is not rejected or cancelled within 72 hours, no cancellation would be allowed. Any subsequent adjustments would have to be made by issuing a new e-Invoice (e.g., credit note, debit note or refund note e-Invoice).
- Kindly note that the 72-hour timeframe for Buyers to raise rejection request and/or Supplier to cancel the e-Invoice is provided for the convenience of Supplier and Buyer. In the event the Supplier does not want to utilise the cancellation / rejection function, any adjustment can still be done via issuance of credit note / debit note / refund note e-Invoice.

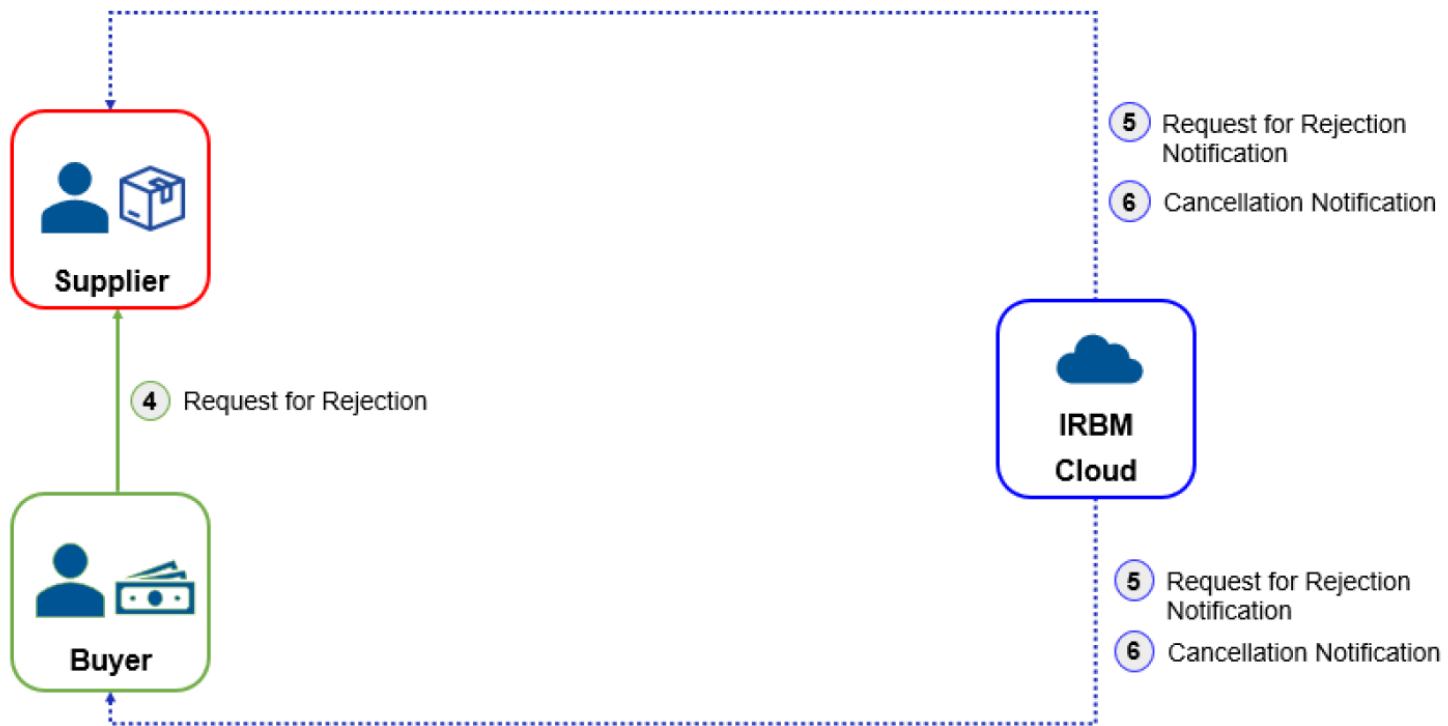


Figure 2.15 – e-Invoice rejection and cancellation workflow (API)



errors on the quantity and pricing for certain products...

- **Example 4 (using API, Step 1 to Step 6)**
- **Hebat Group** (Buyer) obtains supplies of various fresh produce for all its hypermarket outlets directly from **Fresh Food Hub** (Supplier), once a week.
- For each sale made, Fresh Food Hub uses its own ERP system to **generate and issue e-Invoices** via API in XML / JSON format. Fresh Food Hub will be required to attach its digital signature on the e-Invoice to validate that the invoice originated from Fresh Food Hub. Upon validation of the e-Invoice by IRBM, Fresh Food Hub embeds a QR code which contains a validation link to the visual representation of the validated e-Invoice and shares it with Hebat Group.
- Upon receiving the e-Invoice, Hebat Group's Finance Manager **detected errors** on the quantity and pricing for certain products.
- Within 72 hours, Hebat Group requested for a rejection of the said e-Invoice from Fresh Food Hub via MyInvois Portal or API (depending on the e-Invoice model adopted by Hebat Group) and included an explanation on the errors detected.
- Upon requesting for a rejection of the e-Invoice, a notification was sent by IRBM to both Fresh Food Hub and Hebat Group.
- Fresh Food Hub contacted Hebat Group's Finance Manager immediately to discuss on the errors and once the errors have been verified, Fresh Food Hub reissues a revised e-Invoice (and the process of issuing e-Invoice is repeated).



- **2.4.6 Step 7 – Storing e-Invoices**

- All validated e-Invoices will be stored in IRBM’s database. Notwithstanding the storage of the e-Invoice, taxpayers are reminded to retain sufficient records and documentation in relation to the transaction.

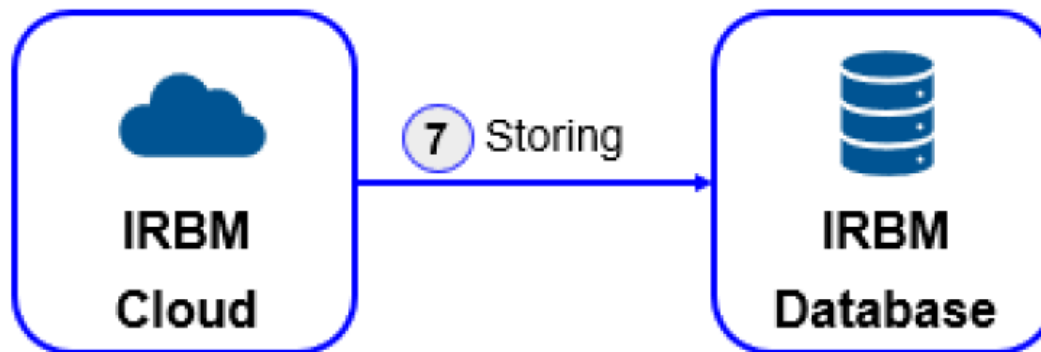


Figure 2.16 – Storing of e-Invoice workflow (API)

- **2.4.7 Step 8 – Reporting and Dashboards Services for Taxpayer**
- Through API integration, both Supplier and Buyer will have the option to request and retrieve e-Invoice, which can be seamlessly displayed on their respective systems. The API integration enables access to essential e-Invoice details such as the invoice date, amount, invoice status, and other relevant information submitted to IRBM, in the format of:
 - 1. XML / JSON, either one-by-one or in package
 - 2. Metadata

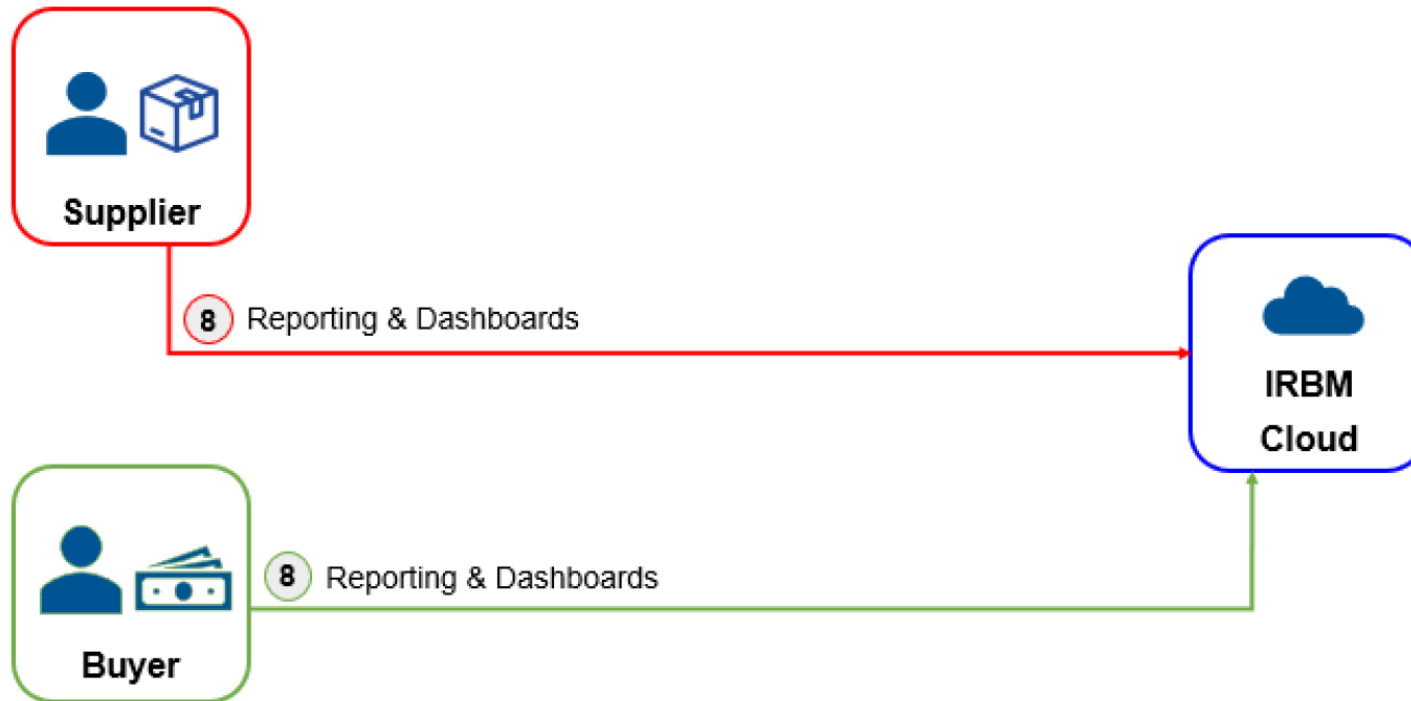


Figure 2.17 – Reporting and Dashboards workflow (API)

Figure 2.17 depicts the integration to enable Suppliers and Buyers to efficiently retrieve and utilise e-Invoice within their own systems, thus streamlining processes and enhancing transparency in e-Invoice management.

3.0 DATA SECURITY AND PRIVACY MONITORING BY IRBM

- MyInvois System is designed by IRBM with the necessary Network & Security monitoring tools to ensure data security and privacy. Hence, these are some of the key steps that will be taken in monitoring the e-Invoice data security and privacy:
- 1. IRBM will assess the data protection needs. Before IRBM starts monitoring and auditing the e-Invoice data security and privacy, IRBM will identify the type of data that IRBM collects, processes, stores, and shares through the MyInvois System. By having that process in place, IRBM will understand the legal and contractual obligations that apply to the data, such as data privacy laws or specific industry standards. From the data protection needs, IRBM can define the data security and privacy policies and objectives.

- 2. Implementation of data protection controls in order to protect the e-Invoice from unauthorised access, modification, loss or disclosure. IRBM will implement appropriate technical and organisational controls. These may include encryption, authentication, access control, backup, firewall, antivirus, and logging of access.
- 3. Monitoring and auditing data protection performance and incidents. This can be done by benchmarking the performance against the objectives and industry best practices and reporting, investigating, resolving, and learning from any data breaches, errors, complaints, or violations that may affect the e-Invoice.

- 4. Based on the results of the monitoring and auditing activities, IRBM will continue to review and improve data protection practices to address any gaps, weaknesses, or opportunities for improvement in the data protection policies, controls, performance, or incidents.

4.0 ASSESSING READINESS OF E-INVOICE

- To ensure that businesses are ready for the implementation of e-Invoice in the upcoming months, here are a few key steps that can be carried out to assess readiness and standardisation:
- 1. Allocate and **equip personnel with the necessary capabilities** to adopt and oversee the implementation of e-Invoice;
- 2. Determine availability of data sources and structure, current IT capabilities to support system readiness and processes to comply to e-Invoice requirements and obligations; and
- 3. Review current processes in issuing **transaction documents** (i.e., invoice, debit note, credit note, refund note).

APPENDIX 1 – LIST OF REQUIRED FIELDS FOR E-INVOICE

Appendix Table 1 sets out a list of required fields for an e-Invoice. Taxpayers are free to include additional fields, where required.

| No. | Field Name | Description |
|----------------|-----------------|--|
| Parties | | |
| 1. | Supplier's Name | Name of business or individual who will be the issuer of the e-Invoice in a commercial transaction |
| 2. | Buyer's Name | Name of recipient of the e-Invoice in a commercial transaction |

| Supplier's Details | | |
|--------------------|--|---|
| 3. | Supplier's TIN | Supplier's (i.e., issuer's) TIN assigned by IRBM |
| 4. | Supplier's Registration / Identification Number / Passport Number | For businesses: Business registration number For Malaysian individual: MyKad / MyTentera identification number For non-Malaysian individual: Passport number / MyPR / MyKAS identification number |
| 5. | Supplier's SST Registration Number <i>[Mandatory for SST-registrant]</i> | Sales tax / service tax (SST) registration number of the Supplier *This is not applicable to Suppliers that are not SST-registered |

| No. | Field Name | Description |
|-----|---|--|
| 6. | Supplier's Tourism Tax Registration Number <i>[Mandatory for tourism tax registrant]</i> | Tourism tax registration number of the Supplier. This is only applicable to tourism tax registrant, which may consist of hotel operators and online travel operators |
| 7. | Supplier's e-mail <i>[Optional]</i> | E-mail address of the Supplier |
| 8. | Supplier's Malaysia Standard Industrial Classification (MSIC) Code | 5-digit numeric code that represent the Supplier's business nature and activity |
| 9. | Supplier's Business Activity Description | Description of the Supplier's business activity |

Buyer's Details

| | | |
|-----|---|---|
| 10. | Buyer's TIN | Buyer's TIN assigned by IRBM |
| 11. | Buyer's Registration / Identification Number / Passport Number | For businesses: Business registration number For Malaysian individual: MyKad / MyTentera identification number For non-Malaysian individual: Passport number / MyPR / MyKAS identification number |
| 12. | Buyer's SST Registration Number <i>[Mandatory for SST-registrant]</i> | SST registration number of the Buyer *This is not applicable to Buyers that are not SST-registered |

| | | |
|-----|----------------------------------|-----------------------------|
| 13. | Buyer's e-mail <i>[Optional]</i> | E-mail address of the Buyer |
|-----|----------------------------------|-----------------------------|

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E-INVOICE GUIDELINE (VERSION 2.3)

| No. | Field Name | Description |
|----------------|--------------------|---|
| Address | | |
| 14. | Supplier's Address | Address (registered, business, residential, etc.) of business or individual who will be the issuer of the e-Invoice in a commercial transaction |
| 15. | Buyer's Address | Address (registered, business, residential, etc.) of recipient of the e-Invoice in a commercial transaction |

| Contact number | | |
|-----------------|---------------------------|---|
| 16. | Supplier's Contact Number | The telephone number of the Supplier (e.g., office, mobile, fax) |
| 17. | Buyer's Contact Number | The telephone number of the Buyer (e.g., office, mobile, fax) |
| Invoice details | | |
| 18. | e-Invoice Version | Current e-Invoice version (e.g., 1.0, 2.0, etc.) |
| 19. | e-Invoice Type | Identifies the document type (e.g., invoice, credit note, debit note, refund note, etc.) |
| 20. | e-Invoice Code / Number | Document reference number used by Supplier for internal tracking purpose (e.g., INV12345, CN23456, DN34567) |

| No. | Field Name | Description |
|-----|---|---|
| 21. | Original e-Invoice Reference Number <i>[Mandatory, where applicable]</i> | IRBM Unique Identifier Number of original invoice / document that is being affected / adjusted. Applicable where a debit note, credit note or refund note e-Invoice is issued, to the extent that it can be traced back to the original e-Invoice |
| 22. | e-Invoice Date and Time | Date and time of issuance of the e-Invoice *Note that the date and time must be the current date and time |
| 23. | Issuer's Digital Signature | An electronic signature to ensure integrity and non-repudiation of documents. The e-Invoice shall be signed using issuer's digital certificate. In the event where taxpayers utilise the services of service provider, the e-Invoice shall be signed using service provider's digital certificate. Please refer to the SDK for more details on digital certificate. |

| | | |
|-----|--|--|
| 24. | Invoice Currency Code | Specific currency that is used to represent the monetary value stated in the e-Invoice |
| 25. | Currency Exchange Rate <i>[Mandatory, where applicable]</i> | Rate at which non-Malaysian currency will be converted into Malaysian Ringgit |

| No. | Field Name | Description |
|------------|---|---|
| 26. | Frequency of Billing <i>[Optional]</i> | Frequency of the invoice (e.g., Daily, Weekly, Biweekly, Monthly, Bimonthly, Quarterly, Half-yearly, Yearly, Others / Not Applicable) |
| 27. | Billing Period <i>[Optional]</i> | Interval of the transaction (e.g., 2025-01-01 – 2025-01-31) |

| Products / services | | |
|---------------------|--|--|
| 28. | Classification | Category of products or services being billed as a result of a commercial transaction (e.g., general expenses, medical expenses, donations, self-billed e-Invoice, etc.) |
| 29. | Description of Product or Service | Details of products or services being billed as a result of a commercial transaction |
| 30. | Unit Price | Price assigned to a single unit of a product or service |
| 31. | Tax Type | Type of taxes that will be applicable (e.g., sales tax, service tax, tourism tax, etc.), applicable for both line item and invoice level |
| 32. | Tax Rate <i>[Mandatory, where applicable]</i> | The appropriate tax rate (be it in the form of percentage (%) or prevailing specified rate) that is applicable |
| 33. | Tax Amount | The amount of tax payable, applicable for both line item and invoice level |

| No. | Field Name | Description |
|-----|---|--|
| 34. | Details of Tax Exemption <i>[Mandatory if tax exemption is applicable]</i> | Description of tax exemption applicable (e.g., Buyer's sales tax exemption certificate number, special exemption as per gazette orders, etc.) |
| 35. | Amount Exempted from Tax <i>[Mandatory if tax exemption is applicable]</i> | Total amount of tax exempted for sales tax or service tax purposes |
| 36. | Subtotal | Amount of each individual item/ service within the invoice, excluding any taxes, charges or discounts, applicable for line item only |
| 37. | Total Excluding Tax | Sum of amount payable (inclusive of applicable discounts and charges), excluding any applicable taxes (e.g., sales tax, service tax). This data field is applicable for both line item and invoice level. |
| 38. | Total Including Tax | Sum of amount payable inclusive of total taxes chargeable (e.g., sales tax, service tax), applicable for invoice level only |
| 39. | Total Net Amount <i>[Optional]</i> | Sum of total amount payable (inclusive of applicable line item and invoice level discounts and charges), excluding any applicable taxes (e.g., sales tax, service tax). This data field is applicable for invoice level only. |

| No. | Field Name | Description |
|-----|--|---|
| 40. | Total Payable Amount | Sum of amount payable (inclusive of total taxes chargeable and any rounding adjustment) excluding any amount paid in advance, applicable at invoice level only |
| 41. | Rounding Amount <i>[Optional]</i> | Rounding amount added to the amount payable, applicable at invoice level only |
| 42. | Total Taxable Amount Per Tax Type <i>[Optional]</i> | Sum of amount chargeable for each tax type, applicable for invoice level only |
| 43. | Quantity <i>[Optional]</i> | Number of units of a particular product or service in a commercial transaction |
| 44. | Measurement <i>[Optional]</i> | Standard unit or system used to measure the product or service |
| 45. | Discount Rate <i>[Optional]</i> | Percentage of deduction from the original price of a product or service, applicable for line level and invoice level |
| 46. | Discount Amount <i>[Optional]</i> | Amount deducted from the original price of a product or service, applicable for line level and invoice level |
| 47. | Fee / Charge Rate <i>[Optional]</i> | Charge associated with the product or service (be it in the form of percentage (%) or prevailing specified rate), applicable for both line item and invoice level |

比不納稅網紅棘手 影子經濟更難解決

獨家 專訪·林家俊 攝影·李文潤

(吉隆坡13日讯)内陆稅收局总监兼总执行长拿督阿布拉利指出，当局认为最为棘手的依旧是影子

经济，而且比起那些生活奢侈又在社交媒体炫富，但不納稅的网红更难解决。

不过，他认为，比起“看得见”的网红和数位企业家，“看不见”的影子经济更棘手。

大挑战还是影子经济，这种及没有申报收入和回酬。”他说，有的人认为影子经济只限于非陆公司、非法集团或非洗钱活动，但其实也涉及持有合法执照，但没有正确報稅的公司，但两者当局都需要去解决。

没有申報收入 “我们的直接稅收情况还是可行，但还有上升的空间。最

去年27萬人被審查 稅收局数据顯示，2023年共有22万2987名納稅人接受審查，開檔調查的案件有57宗。涉及的查稅總額達3億9139萬4853令吉，對比2022年的553宗案件，查稅總額為2億8678萬8592令吉。

阿布拉利指出，審查目的只是為了進行額外的評估或決定是否進行民事罰款。

“進入調查階段，目的往往是為了起訴，意味著當局要對涉及人士或單位提出指控，通常都是比較嚴重的案件，如可能涉及虛構發票、單據和票價選稅。”

此外，首相拿督斯里安华在日前提及不滿意公司或個人認為自己的地位及影響力就可以逃避稅務責任。

阿布拉利說，當局一直致力識別個人財富與申報不符的個人，并非僅看有關賬。

他說，當局在2021年共識別652宗個人財富與申報不符的個人案件，2022年為525宗。不過，到了2023年大多數案件已從民事直接轉為起訴。

他說，嚴重的案件中，漏報的數額高達1000萬令吉或以上。

電子報稅率增4.8% 稅收局有時也會給予鼓勵與支持，甚至還推出優惠稅務券等計劃鼓勵申報報稅。

他也重申，當局第二次提出的自願申報稅務轉納計劃（OSDP 2.0）在4月底截止后，不会再推出类似计划，所以依旧很難不交，不願申報報稅者被“罰”！

“相信我們的時間已經很充足，所以不会再让此舉再推出任何减少非罰款的舉措计划，因為我們要公平對待其他納稅人，因為不少人或公司都準備好報稅。”

他透露，截至今年3月19日，有7万9684納稅人與單位參與計劃，涉及的稅款高達3億9772万令吉。

個資法限制獲取資料 談及執法效率，阿布拉利強調了數據資訊的重要性，因為只有在獲得詳細資訊的情況下，當局才能更有效地執法，識別與黨投資報稅的個人和公司。

不過，他也指出，個人資料保護法（PSPA）限制當局獲取詳細資訊，所以當局要獲取有用的數據信息並不容易。

“我們在處理時會保持合作，包括試圖從一些本體獲取個人數據，但基于個人資料保護法令，某些公司不願意向我們披露。”

他說，之前當局曾試過西頂集團案取會員個資這就是一例。



阿布拉利擁有25年稅收經驗。

稅收局迅速反應 e-CP80沒洩漏個資

內陸稅收局的業主線上報稅年度預填表格（e-CP80）早前傳出個資洩漏問題，引起人們關注。不過，當局澄清，經查證後確定洩露信息，也不存在任何人可預視公司信息的消息。

安武會計事務所創辦人廖耀雄早前透過面子書表示，e-CP80有個資洩漏問題，并呼吁業主受僱暫時不要申報有關表格。阿布拉利指出，當局在2月19日獲報後就立即採取行動，包括立即關閉MyTax2.0網站的e-CP80功能與限制訪問。

360度監控 續加強安全基設

阿布拉利說，稅收局進行數碼轉單時，也不忘同時提升安全基礎設施，確保內外的應用程式和網絡服務等所有方面。

“我們還會進行定期的安全評估，確保我們的系統不會受到影響且有效，從而繼續抵禦新風險、新興趨勢和潛在漏洞的能力。截至目前，我們也沒有遭遇過任何成功的攻擊。”

阿布拉利追稅職涯 納吉案數額最高

阿布拉利在稅務與收入法各方面均有超過25年經驗。他在2003年，還曾獲稅收局局長兼前首相拿督斯里納吉追稅，追討總額超過17億令吉的未繳納所得稅與罰款。

他坦承，在稅務局與納吉相關的案件中，納吉追稅及未繳納稅款是最高之一。

他說，每個案件都有不同的難度，稅收局在決定案件經由審判小組或是開檔調查之前，會先鑑定案件涉及哪一



阿布拉利（中）在專訪結束後，與楊家俊（左）和林家俊合影。

稅收局AI追稅

重點關注多個領域

內陸稅收局總監兼總執行長拿督阿布拉利說，應付趨勢變化，稅收局正在推動數碼轉型。

“高級稅務如今已進入‘稅務管理3.0’時代，‘稅務管理1.0’屬於手動式，到了2.0是電子報稅，到了3.0就是智能化，我們已經在用人工智能來識別案件、審判漏稅和會計準則。”

此外，稅收局旗下的信息技術或智能部門開始用人工智能協助進行審查和調查工作，唯他并未透露所採用的系統，但強調，稅收局有相關的儀器與新技術。

阿布拉利追稅職涯 納吉案數額最高

阿布拉利在稅務與收入法各方面均有超過25年經驗。他在2003年，還曾獲稅收局局長兼前首相拿督斯里納吉追稅，追討總額超過17億令吉的未繳納所得稅與罰款。

他坦承，在稅務局與納吉相關的案件中，納吉追稅及未繳納稅款是最高之一。

他說，每個案件都有不同的難度，稅收局在決定案件經由審判小組或是開檔調查之前，會先鑑定案件涉及哪一

類群體，例如是缺乏稅務專業知識的納稅人還是高風險的納稅人。

“審判結果公布后，如果他們不滿意，就會通過所得稅轉判專員、高等法院或上訴法院提出異議。一經上訴，爭論亦會在庭上被裁決，這就涉及到稅務的複雜性。”

他說，納稅人應在庭上法律辯論，意味他們有想要爭辯的理由，通常不會不理會稅務局的裁決，而且一經上訴，文件不足的情況，稅收局也不會隨便法律行動，因為沒有文件支撐。

| No. | Field Name | Description |
|---------------------|--|---|
| 48. | Fee / Charge Amount <i>[Optional]</i> | Charge associated with the product or service, applicable for both line item and invoice level |
| Payment info | | |
| 49. | Payment Mode <i>[Optional]</i> | Chosen mechanism through which funds are transferred from buyer to supplier (e.g., cash, cheque, bank transfer, credit card, debit card, e-Wallet / Digital Wallet, etc.) |
| 50. | Supplier's Bank Account Number <i>[Optional]</i> | The Supplier's bank account number to facilitate payment by Buyer |
| 51. | Payment Terms <i>[Optional]</i> | An agreed-upon payment terms and conditions e.g., timing and method of payment |
| 52. | Prepayment Amount <i>[Optional]</i> | Monetary value that is prepaid by the Buyer in order to fulfill the financial obligation |
| 53. | Prepayment Date <i>[Optional]</i> | Date of prepayment received |
| 54. | Prepayment Reference Number <i>[Optional]</i> | Unique identifier assigned to trace prepayment |
| 55. | Bill Reference Number <i>[Optional]</i> | Supplier's internal billing reference number to facilitate payment from Buyer |

Gradual rollout of e-invoice



NATION

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THE e-invoicing system, to be rolled out gradually this year, will enable more effective detection of tax evasion, says Deputy Finance Minister Lim Hui Ying.

The Finance Ministry will monitor the implementation of the system accordingly, she said.

While she acknowledged the potential impact of the system on taxpayers, especially those with higher tax obligations, Lim assured that assistance will be prioritised for vulnerable groups in the B40 and M40 segments.

"The government will give priority to the B40 group and part of the M40 group, if affected, by providing facilities such as cash assistance to reduce their tax burden," she told the Dewan Rakyat yesterday.

Lim was responding to a supplementary question from Parit MP Muhammad Ismi Mat Taib regarding government measures to curb potential misuse of tax declarations under existing and new tax structures.

Prime Minister Datuk Seri Anwar Ibrahim had announced that the e-invoicing system will begin in August with taxpayers who earn an annual income exceeding RM100mil, with its phased implementation across income groups to be fully realised by July 1 next year.

The Inland Revenue Board (LHDN) said tax evaders and the shadow economy can be contained with the introduction of e-invoicing as it can reduce unreported sales and false invoicing.

SCENARIO - SELF BILLED TO LANDLORDS

- Mari-Mari Sdn Bhd has rented a new office space which is owned by three (3) individuals, namely Bala and Malar.
- From Mari-Mari Sdn Bhd's discussions with the landlords, Mari-Mari Sdn Bhd understands that the landlords are **individuals who do not conduct business**.
- As such, Mari-Mari Sdn Bhd is required to assume the role of Supplier and issue separate self-billed e-Invoices to each individual property owners based on their agreed proportion.
- In essence, the scenario describes a situation where a company, Mari-Mari Sdn Bhd, is renting office space from three individual landlords who are not registered businesses.
- Because of this, Mari-Mari Sdn Bhd needs to act as the supplier and issue self-billed electronic invoices to each landlord based on their share of the rent.

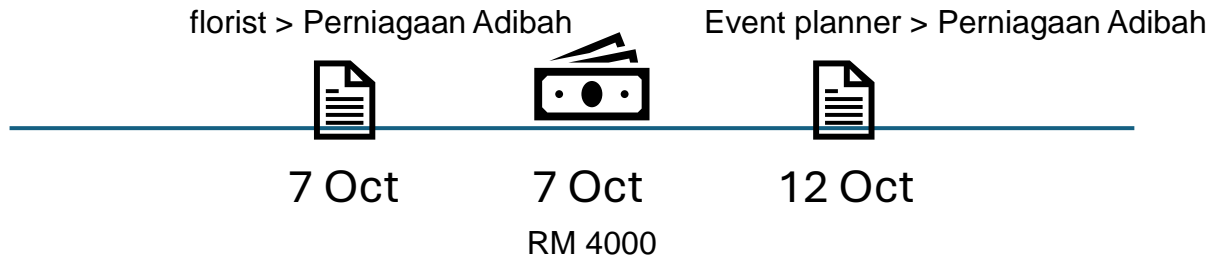


- In Malaysia, a **self-billed electronic invoice (e-invoice)** is a specific type of e-invoice issued by the **buyer**, rather than the seller, in certain situations. The Inland Revenue Board of Malaysia (IRBM) allows self-billed e-invoices for specific transactions, and Mari-Mari Sdn Bhd's situation with the landlords falls under one of these allowed scenarios.
- Here's a breakdown of self-billed e-invoices in Malaysia:
- **Who issues it:** Typically, the seller issues an e-invoice to the buyer. In self-billing, the **buyer** acts as both the buyer and seller and issues the invoice to itself.
- **When it's used:** The IRBM allows self-billed e-invoices for specific transactions, such as:
 - **Payments to unregistered suppliers:** This includes Mari-Mari Sdn Bhd's situation where the landlords are individuals who don't run a business.
 - **Foreign suppliers:** If Mari-Mari Sdn Bhd was buying services from a foreign supplier, they might need to self-bill depending on the service and tax implications.
 - **E-commerce transactions:** E-commerce platforms may use self-billing for transactions on their platform.
 - **Other specific situations:** There are other scenarios where self-billing applies, so it's best to consult the IRBM guidelines for a complete picture.
- **Benefits:** For Mari-Mari Sdn Bhd, the validated self-billed e-invoice acts as proof of expense for tax purposes for the rent they pay to the landlords.

The steps involved for the issuance of e-Invoice for the scenario above are as follows:

- **Step 1:** Supplier 2 entered into an agreement with Buyer for supply of goods or provision of services. As part of the arrangement, Supplier 2 will make payment on behalf of Buyer to settle any expenses incurred during the contract period.
- **Step 2:** Upon concluding a sale or transaction, Supplier 1 will issue an e-Invoice directly to the Buyer as per the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline and submit it to IRBM for validation.
- The process of issuing an e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of e-Invoice Guideline.
- **Step 3:** Supplier 2 will make payment on behalf of Buyer to Supplier 1 to settle the outstanding amount. Supplier 1 will issue payment proof to Supplier 2 for the settlement.
- **Step 4:** Supplier 2 will issue an e-Invoice to the Buyer for the goods supplied or services rendered by Supplier 2 to Buyer (the process of issuing e-Invoice is similar to Step 2 above). Supplier 2 should neither include the payment made on behalf of Buyer in Supplier 2's e-Invoice nor issue an additional e-Invoice for it.
- Supplier 2 provides payment proof to the Buyer to recover the payment made to Supplier 1 on behalf of the Buyer.

Example 8



- Perniagaan Adibah appointed an event planner to launch their latest product on 9 October 2024. On 1 October 2024, the event planner sourced for flowers from a florist for decoration.
- The florist has issued an e-Invoice directly to Perniagaan Adibah for the flowers supplied on 7 October 2024.
- As agreed in the service contract, event planner will make payment on behalf of Perniagaan Adibah to settle any outstanding amount incurred and recover the same from Perniagaan Adibah at a later date.
- On 8 October 2024, the event planner paid RM4,000 to the florist on behalf of Perniagaan Adibah for the flowers purchased.
- On 12 October 2024, the event planner issues an e-Invoice to Perniagaan Adibah for services rendered.
- The event planner should only include the service fee in the e-Invoice to Perniagaan Adibah, along with the other charges. However, the **RM4,000 paid on behalf should not be included in the event planner's e-Invoice.**
- For the purposes of recovering the RM4,000 paid on behalf of Perniagaan Adibah to the florist, the event planner provides a copy of the **payment proof** to Perniagaan Adibah.



Example 2



Hibiscus Mart

- Hibiscus Mart Sdn Bhd (Hibiscus Mart) is a small retail business that offers a wide range of food products and beverages via its two (2) branches located in Penang and Kuala Lumpur.
- The following represents the number of transactions with normal receipts issued alongside with the total sales made by each branch (with no e-Invoice issued) in October:

Penang branch:
500 transactions
amounting to
RM25,000

Kuala Lumpur branch
2,000 transactions
amounting to
RM65,000

- Within seven calendar (7) days after the end of October (i.e., by 7 November),
- Hibiscus Mart issues two (2) separate consolidated e-Invoice after aggregating the total sales from each branch i.e.,
- one e-Invoice for Penang branch and another e-Invoice for Kuala Lumpur branch and its corresponding sales for each branch.

- Hibiscus Mart consolidated the sales by presenting each receipt number chain as separate line item.

- Note that Hibiscus Mart is required to include **all** the receipt reference numbers that made up to the total sales in “Description” field for the relevant branch.

Example of validated consolidated e-Invoice

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Hibiscus Mart Sdn Bhd
Lot 66, Bangunan Merdeka, Persiaran Jaya, 50480, Kuala Lumpur
60312346789
hibiscus@mart.com

Supplier TIN: C321456789120
Supplier Registration Number: 660901111122
Supplier SST ID: M10-123-45678901
Supplier MSIC code: 47112
Supplier business activity description: Supermarket

Buyer TIN: E100000000010
Buyer Name: General Public
Buyer Registration Number: NA
Buyer Address: NA

Buyer Contact Number: NA
Buyer SST Registration ID: NA

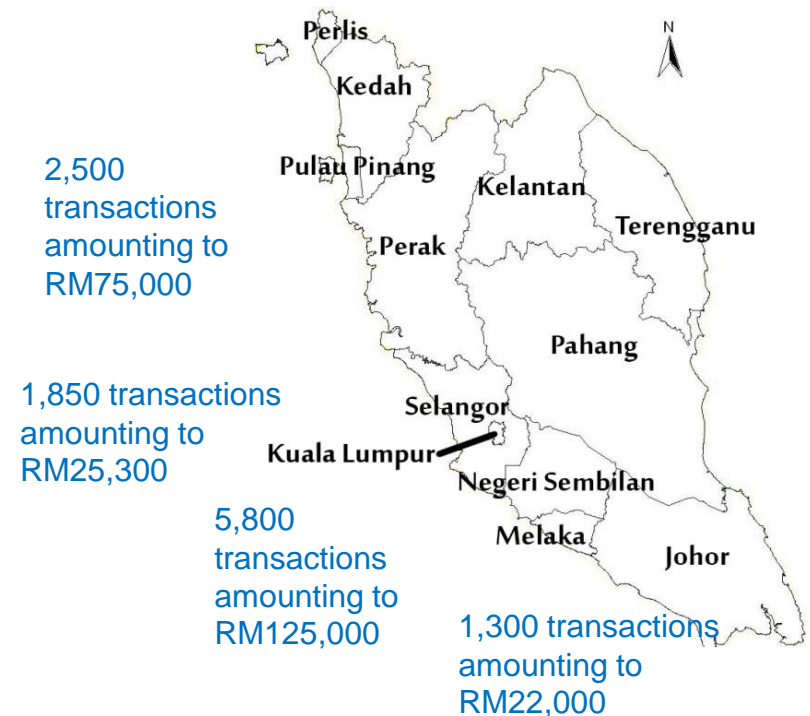
E-INVOICE
e-Invoice Type: 01 – Invoice
e-Invoice version: 1.0
e-Invoice code: INV00006
Unique Identifier No: 123456789-2023-7654321
Original Invoice Ref. No.: Not Applicable
Invoice Date and Time: 2024-10-01 20:17:16

| Classification | Description | Quantity | Unit Price | Amount | Disc | Tax Rate | Tax Amount | Total Product / Service Price (Incl. tax) |
|-----------------------------|-------------|----------|--------------|--------------|------|----------|------------|---|
| 004 | 1110 - 1112 | 1 | RM 3,000.00 | RM 3,000.00 | - | - | - | RM 3,000.00 |
| 004 | 1114 | 1 | RM 100.00 | RM 100.00 | - | - | - | RM 100.00 |
| 004 | 1116 - 2450 | 1 | RM 34,900.00 | RM 34,900.00 | - | - | - | RM 34,900.00 |
| 004 | 2452 - 2459 | 1 | RM 4,500.00 | RM 4,500.00 | - | - | - | RM 4,500.00 |
| 004 | 2461 - 3107 | 1 | RM 22,250.00 | RM 22,250.00 | - | - | - | RM 22,250.00 |
| 004 | 3109 - 3114 | 1 | RM 250.00 | RM 250.00 | - | - | - | RM 250.00 |
| Subtotal | | | | | | | | RM 65,000.00 |
| Total excluding tax | | | | | | | | RM 65,000.00 |
| Tax amount | | | | | | | | - |
| Total including tax | | | | | | | | RM 65,000.00 |
| Total payable amount | | | | | | | | RM 65,000.00 |

Digital Signature:
8e83e05bbf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb3696c3
Date and Time of Validation: 2024-10-01 20:17:18
This document is a visual presentation of the e-Invoice



- Meanwhile, Cer-Mart Sdn Bhd, a competitor of Hibiscus Mart, who has four (4) branches located at the same area as Hibiscus Mart as well as in Malacca and Ipoh, has issued a consolidated e-Invoice to record its sales for the month of October. Sales made by each branch of Cer-Mart in October (with no e-Invoices issued) are outlined as follows:
 - (a) Penang branch: 2,500 transactions amounting to RM75,000
 - (b) Kuala Lumpur branch: 5,800 transactions amounting to RM125,000
 - (c) Malacca branch: 1,300 transactions amounting to RM22,000
 - (d) Ipoh branch: 1,850 transactions amounting to RM25,300



- Unlike Hibiscus Mart, Cer-Mart Sdn Bhd decides to consolidate its sales revenue of each branch in separate consolidated e-Invoices by presenting each receipt as a single line item. Note that Cer-Mart is required to include all the receipt reference numbers that made up to the total sales in “Description” field.
- In any event, if Buyers require an e-Invoice after receiving a receipt from the Supplier, **the Buyer can request for an e-Invoice from the Supplier** within the month of the transaction. The aforementioned timeframe allows the Supplier to have a cut-off for the receipt to be aggregated for into the consolidated e-Invoice.
- **Buyers are encouraged to request for an e-Invoice** as soon as possible after receiving the receipt to ensure that the request will be processed by Supplier in a timely manner.
- Conversely, Suppliers are advised to ensure that they will be able to create and submit e-Invoice to IRBM for validation as soon as possible to ensure that the Buyers’ request for e-Invoice can be fulfilled promptly.

- **Step 1:** Supplier to seek confirmation from Buyers if e-Invoice is required.
- **Step 2:** If Buyers confirmed that no e-Invoice is required, Supplier would continue to issue receipt to the Buyers (same as current business practice).
- **Step 3:** Within seven (7) calendar days after end of the month, Supplier will retrieve the details of all the receipts that were issued for the previous month and issue a consolidated e-Invoice as proof of Supplier's income.
- **Step 4:** The Supplier will issue the consolidated e-Invoice as per the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline.

- **Example 3**

- Wani, Lilian and Muthu (Buyers) dined at Restaurant XYZ (Supplier) on 8 July, 17 July and 21 July respectively. They did not request for an e-Invoice. As such, Restoran XYZ issued receipts to them.

- On 1 August 2025 (i.e., within seven (7) calendar days after the month end), **Restoran XYZ aggregates all receipts for the month of July and issues a consolidated e-Invoice** and transmits it to IRBM for validation.
- Restoran XYZ is not required to share the validated consolidated e-Invoice with its Buyers as the consolidated e-Invoice is issued to General Public instead of specific Buyer.
- This is a **proof of income for Restoran XYZ** and its Buyers have not requested for any e-Invoice to be issued.
- Below is an example of the consolidated e-Invoice in XML or JSON format issued by Restoran XYZ via API.
- Please note that the formats below are for illustration purposes only and the actual formats are provided in the Software Development Kit (SDK).

Example of consolidated e-Invoice in XML format

FOR ILLUSTRATION PURPOSES ONLY

```
<IssueTimestamp>2025-08-01T22:35:03Z</IssueTimestamp>
<IssueYear>2025</IssueYear>
<IssueMonth>8</IssueMonth>
<IssueDay>1</IssueDay>
<AccountingTimestamp>2025-08-01T22:35:03Z</AccountingTimestamp>
<AccountingYear>2025</AccountingYear>
<AccountingMonth>8</AccountingMonth>
<AccountingDay>1</AccountingDay>
<PaidLastTimestamp>2025-08-01T22:35:03Z</PaidLastTimestamp>
<PaidLastYear>2025</PaidLastYear>
<PaidLastMonth>8</PaidLastMonth>
<PaidLastDay>1</PaidLastDay>
<DateToPay>0001-01-01T00:00:00</DateToPay>
<DateToPayPeriod />
<Timestamp>2025-08-01T22:35:03Z</Timestamp>
<AuthorityTimestamp>2025-08-01T22:35:05Z</AuthorityTimestamp>
<AuthorityLastCheck>2025-08-01T22:35:05Z</AuthorityLastCheck>
<VoidedDate />
<TypeId>1</TypeId>
<TypeName>E-INVOICE</TypeName>
<Version>1.0</Version>
<XMLVersion>1</XMLVersion>
<DocumentCode>INV00001</DocumentCode>
<AuthorityTaxCode>LHDNTAXNUMBER</AuthorityTaxCode>
<SenderCode>123456789123</SenderCode>
<SenderName>Restoran XYZ Sdn Bhd</SenderName>
<SenderZone>null</SenderZone>
<ReceiverCode>E10000000010</ReceiverCode>
<ReceiverName>GENERAL PUBLIC</ReceiverName>
<ReceiverZone />
<CountryReceiverCode />
<CurrencyType>MYR</CurrencyType>
<NetAmount>345</NetAmount>
```

Example of consolidated e-Invoice in JSON format

```
    }  
    {  
      "Position": 2,  
      "PaSTaxAuthorityCode": "9902012651",  
      "PaSDescription": "12390",  
      "PaSUnitCode": "null",  
      "PaSUnitName": "null",  
      "PaSQuantity": 1,  
      "PaSValue": 125.00  
      "PaSAmount": 132.50  
      "TaxDetails": [  
        {  
          "TaxCode": "Service Tax",  
          "TaxDetailTimestamp": "2025-08-01T01:04:23.2846603Z",  
          "FactorType": "Rate",  
          "Factor": 0.06,  
          "Value": 7.50,  
          "NetValue": 125.00  
        }  
      ]  
    }  
    {  
      "Position": 3,  
      "PaSTaxAuthorityCode": "9902012651",  
      "PaSDescription": "12442",  
      "PaSUnitCode": "null",  
      "PaSUnitName": "null",  
      "PaSQuantity": 1,  
      "PaSValue": 145.00  
      "PaSAmount": 153.70  
      "TaxDetails": [  
        {  
          "TaxCode": "Service Tax",  
          "TaxDetailTimestamp": "2025-08-01T01:04:23.2846603Z",  
          "FactorType": "Rate",  
          "Factor": 0.06,  
          "Value": 8.70,  
          "NetValue": 145.00  
        }  
      ]  
    }  
  ]  
}
```

FOR ILLUSTRATION PURPOSES ONLY

Example of the consolidated e-Invoice issued by Restoran XYZ (in PDF format) upon aggregating all receipts issued, which have been submitted to and validated by IRBM

FOR ILLUSTRATION PURPOSES ONLY

Restoran XYZ Sdn Bhd
 Lot 1, Bangunan ABC, Persiaran Jalan, 50480, Kuala Lumpur
 60312346789
 restoranxyz@gmail.com

Supplier TIN: C123456789120
 Supplier Registration Number: 200901111122
 Supplier SST ID: W10-9876-45678901
 Supplier MSIC code: 56101
 Supplier business activity description: Restaurants and restaurants cum night clubs

Buyer TIN: EI00000000010
 Buyer Name: General Public
 Buyer Registration Number: NA
 Buyer Address: NA

E-INVOICE
 e-Invoice Type: 01 – Invoice
 e-Invoice version: 1.0
 e-Invoice code: INV00001
 Unique Identifier No: 123456789-2023-7654321
 Original Invoice Ref. No.: Not Applicable
 Invoice Date and Time: 2025-08-01 22:35:03

Buyer Contact Number: NA
 Buyer SST Registration ID: NA


| Classification | Description | Quantity | Unit Price | Amount | Disc | Tax Amount | Total Product / Service Price (incl. tax) |
|-----------------------------|-------------|----------|------------|----------|------|------------|---|
| 004 | 12345 | 1 | RM 75.00 | RM 75.00 | - | RM 4.50 | RM 79.50 |
| 004 | 12390 | 1 | RM125.00 | RM125.00 | - | RM 7.50 | RM132.50 |
| 004 | 12442 | 1 | RM145.00 | RM145.00 | - | RM 8.70 | RM153.70 |
| Subtotal | | | | RM345.00 | - | RM20.70 | RM365.70 |
| Total excluding tax | | | | | | | RM345.00 |
| Tax amount | | | | | | | RM 20.70 |
| Total including tax | | | | | | | RM365.70 |
| Total payable amount | | | | | | | RM365.70 |

| Total Product / Service Price | Tax type | Tax Rate | Tax amount |
|-------------------------------|-------------|----------|------------|
| RM345.00 | Service tax | 6.00% | RM20.70 |

Digital Signature:
 9e83e05bf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb3696c3

Date and Time of Validation: 2025-08-01 22:35:05

This document is a visual presentation of the e-Invoice

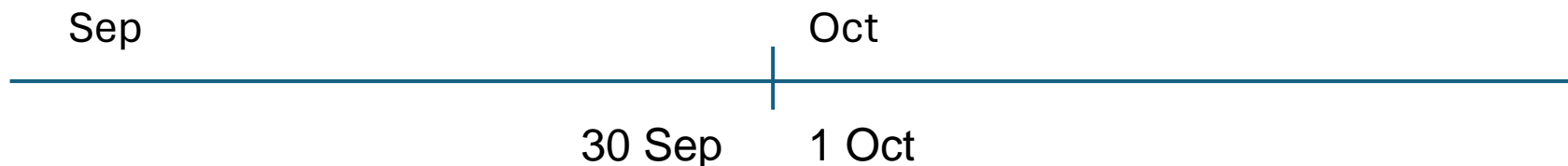


Example 4

- Same facts as in Example 3. On 28 July 2025, Muthu (Buyer) decided to request for an e-Invoice for his meal (receipt number: 12442) on 21 July 2025.
- Muthu contacted Restoran XYZ (Supplier) to enquire on **how to convert his receipt to an e-Invoice**.
- As Restoran XYZ has provided a **web portal/ mobile application** for this purpose, Muthu visited the web portal/ mobile application (refer Section 3.8 of this e-Invoice Specific Guideline for more details) and provided his personal details (refer Table 3.1 of this e-Invoice Specific Guideline) to obtain the e-Invoice.
- The request on the issuance of e-Invoice should be made by Muthu latest by 31 July 2025 (i.e., within the month of the transaction).

Example 5

- **Wendy** (Buyer) purchased badminton rackets and shuttlecocks from **Hari-Hari Sukan Sdn Bhd** (Supplier) on 30 September 2025. She has not requested for an e-Invoice upon check-out as she was running late for her class.
- As Wendy was swarmed with errands and coursework, Wendy forgot to request for an e-Invoice from Hari-Hari Sukan Sdn Bhd's web portal on the same day of her purchase. She only requested for an e-Invoice on 1 October 2025.
- In view that Wendy has not requested for an e-Invoice within the month of the transaction (i.e., latest by end of 30 September 2025), Hari-Hari Sukan Sdn Bhd may deny Wendy's request for issuance of e-Invoice for her purchase, based on the abovementioned guidance.
- Since Hari-Hari Sukan Sdn Bhd has issued the consolidated e-Invoice for receipts issued in the month of September 2025, Hari-Hari Sukan Sdn Bhd rejected Wendy's request accordingly.



Certain activities that require e-Invoice to be issued for each transaction (i.e., consolidation of e-Invoice is not allowed)

- For the purposes of e-Invoice, taxpayers undertaking certain activities or transactions are required to issue e-Invoice for each transaction with Buyers (refer to Table 3.5 of this e-Invoice Specific Guideline for exceptions). In other words, such taxpayers will be required to obtain the Buyer's details for the issuance of e-Invoice and will not be allowed to issue consolidated e-Invoice.
- Currently, the activities or transactions of industries where e-Invoice is required to be issued for each transaction are as follows:

| No | Industry/ Activity | Types of activities/ transactions where consolidated e-Invoice is not allowed |
|----|----------------------------|--|
| 1 | Automotive | <p>Sale of any motor vehicle</p> <p><i>Note that motor vehicle refers to a vehicle of any description, propelled by means of mechanism contained within itself and constructed or adapted to be capable of being used on roads, and includes a trailer</i></p> |
| 2 | Aviation | <ul style="list-style-type: none"> • Sale of flight ticket • Private charter |
| 3 | Luxury goods and jewellery | <p>Details will be released in due course</p> <p><i>Note that this is currently being put on hold until such time when the details are made available. Taxpayers are allowed to issue consolidated e-Invoice (in the event the buyers do not request for e-Invoice) until further notice</i></p> |

| | | |
|---|--------------|---|
| 4 | Construction | Construction contractor undertaking construction contract, as defined in the Income Tax (Construction Contracts) Regulations 2007 |
|---|--------------|---|

E-INVOICE SPECIFIC GUIDELINE (VERSION 2.1)

| No | Industry/ Activity | Types of activities/ transactions where consolidated e-Invoice is not allowed |
|----|---|---|
| 5 | Wholesalers and retailers of construction materials | <p>Sale of construction materials, regardless of volume sold</p> <p><i>Note that construction material is defined as any type, size and nature of material, initial, temporary, intermediate or finished whether manufactured locally or imported used for the purposes of construction industry as specified under the Fourth Schedule of Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994</i></p> |
| 6 | Licensed betting and gaming | <p>Pay-out to winners for all betting and gaming activities</p> <p><i>Note that however pay-out to winners in relation to betting and gaming (i) in casino and (ii) from gaming machines are exempted from e-Invoice until further notice.</i></p> |
| 7 | Payment to agents/ dealers/ distributors | <p>Payments made to agents, dealers or distributors</p> <p><i>Pursuant to Section 83A(4) of the Income Tax Act 1967, "agent, dealer or distributor" refers to any person who is authorised by a company to act as its agent, dealer or distributor, and who receives payment (whether in monetary form or otherwise) from the company arising from sales, transactions or schemes carried out by him as an agent, dealer or distributor</i></p> |

Table 3.5 – Activities that require e-Invoice to be issued for each transaction and

Illustration of suppliers' options for e-Invoice issuance to Buyers

- In facilitating the issuance of e-Invoice, there are various options for Suppliers to allow Buyers to request for e-Invoice at Buyer's convenience.
- The examples provided below allow Suppliers to accommodate Buyers' request for an e-Invoice immediately after the transaction or at a later date, subject to Buyers' preferences.
- Note that the examples described below are suggestions provided for Suppliers' consideration. Suppliers are allowed to adopt and implement any method that are not mentioned in this section to comply with e-Invoice requirements and improve their customers' experience.

Some of the methods for Suppliers to issue e-Invoice to Buyers, be it on the spot or post-transaction.

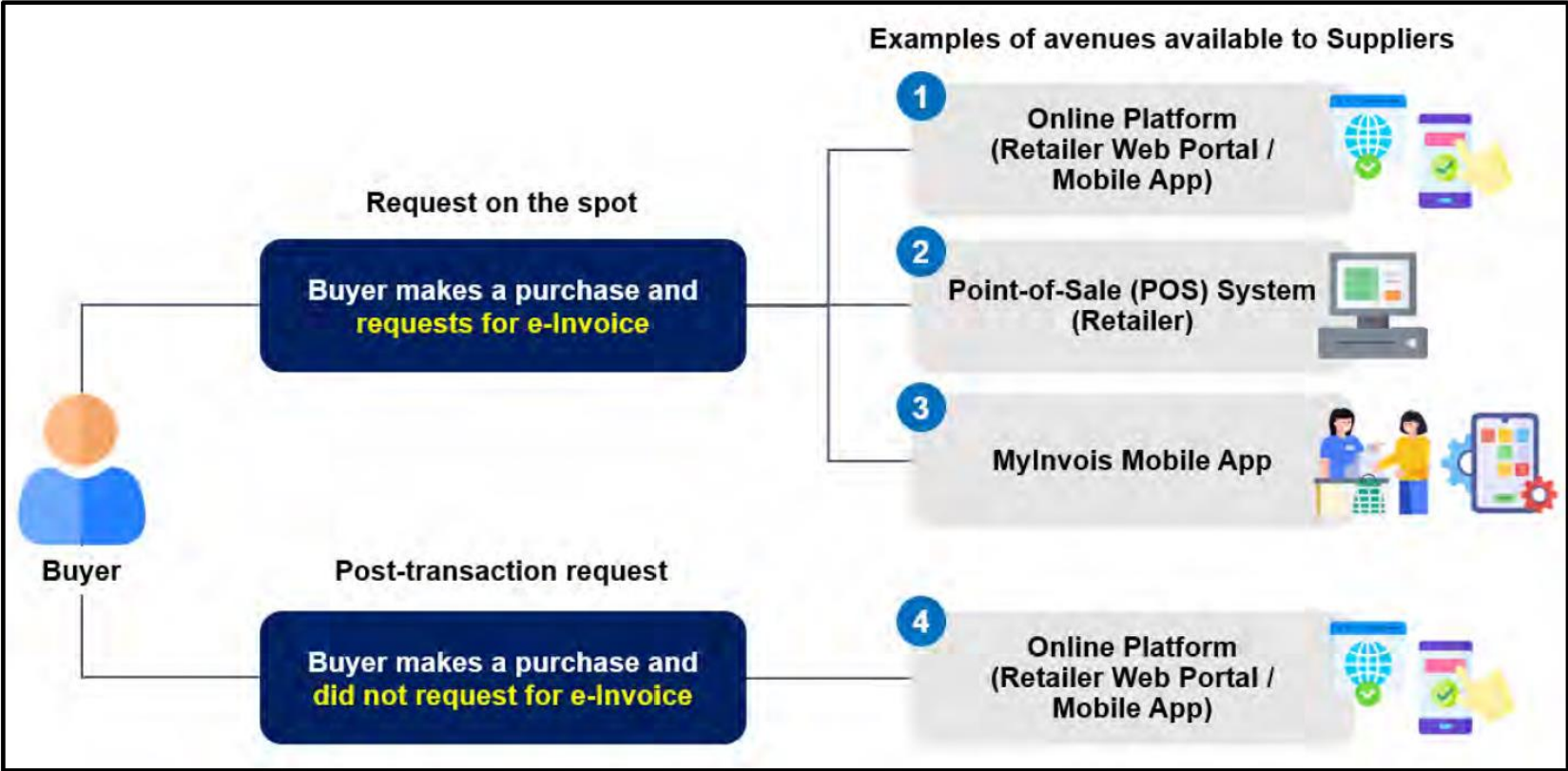


Figure 3.8 – Overview of methods for Suppliers to issue e-Invoice to Buyers

Process of e-Invoice through online platform (Retailer Web Portal / Mobile App)

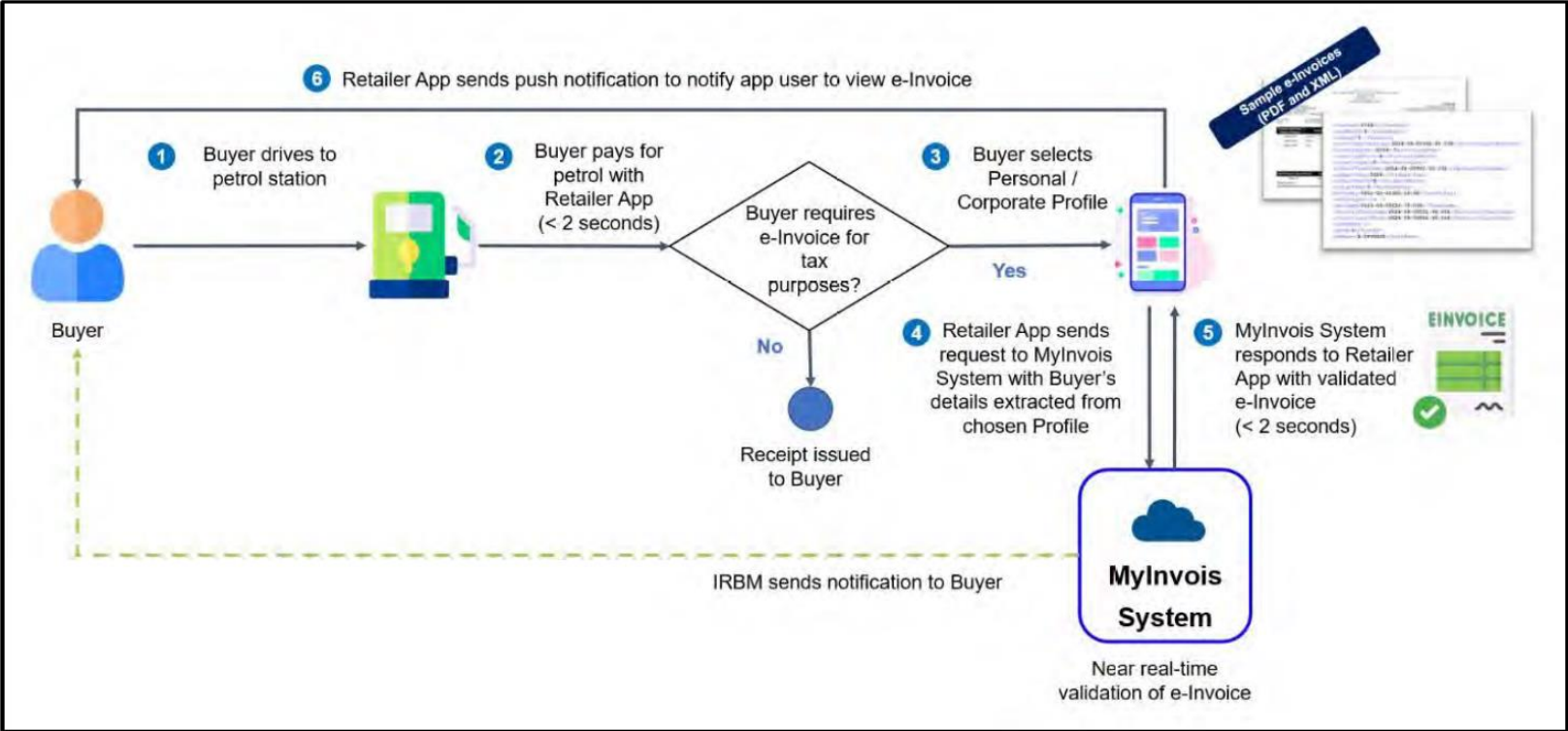


Figure 3.9 – Issuance process of e-Invoice through online platform (Retailer Web Portal / Mobile App)

- **Example Scenario:**

- The Buyer drives to a nearby petrol station to refuel their vehicle. At the station, the Buyer uses the Retailer Mobile App to conveniently pay for the desired amount of petrol and request two (2) seconds, the API validates the e-Invoice and promptly responds to the Retailer Mobile App with a validated e-Invoice.
- Once the validated e-Invoice is received from IRBM, the Retailer Mobile App sends a push notification to alert the app user to view the e-Invoice within the app.
- Simultaneously, IRBM notifies the Buyer as soon as the e-Invoice is validated.
- This seamless process ensures a smooth and efficient experience for online platform users.

- **Retailers' Point-of-Sale (POS) System**
- Figure 3.10 illustrates an example of the issuance process of e-Invoice through Retailer's POS system.

Issuance process of e-Invoice through Retailer's POS system

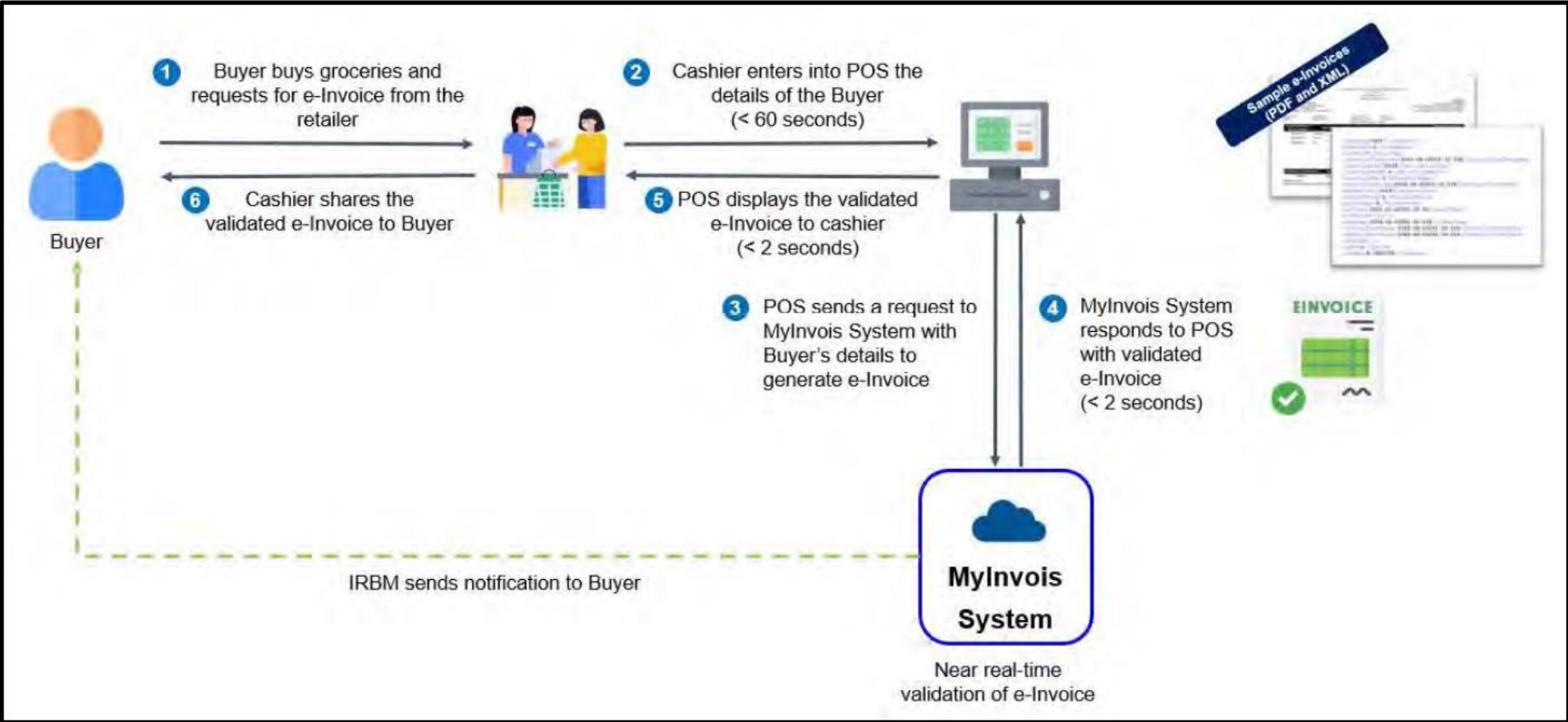


Figure 3.10 – Issuance process of e-Invoice through Retailer's POS system

- **Example Scenario:**
- The Buyer purchases groceries at a store and requests for an e-Invoice. The cashier scans the purchases using the POS System, as a business-as-usual-practice, and **requests for the Buyer's details** (refer to Table 3.1 of this e-Invoice Specific Guideline). The interaction duration of this process may take up to sixty (60) seconds.
- The POS system will then send a request to the MyInvois System with the Buyer's details to generate an e-Invoice. Once the e-Invoice is validated, the API responds to the POS with a validated e-Invoice in less than two (2) seconds. Simultaneously, IRBM notifies the Buyer as soon as the e-Invoice is validated.
- The POS system displays the validated e-Invoice to the cashier to prove successful validation. Finally, the cashier shares the printed validated e-Invoice with the Buyer, completing the transaction process.



- **MyInvois Mobile App**
- Figure 3.11 illustrates an example of the issuance process of e-Invoice through MyInvois Mobile App.

Issuance process of e-Invoice for transactions through MyInvois Mobile App

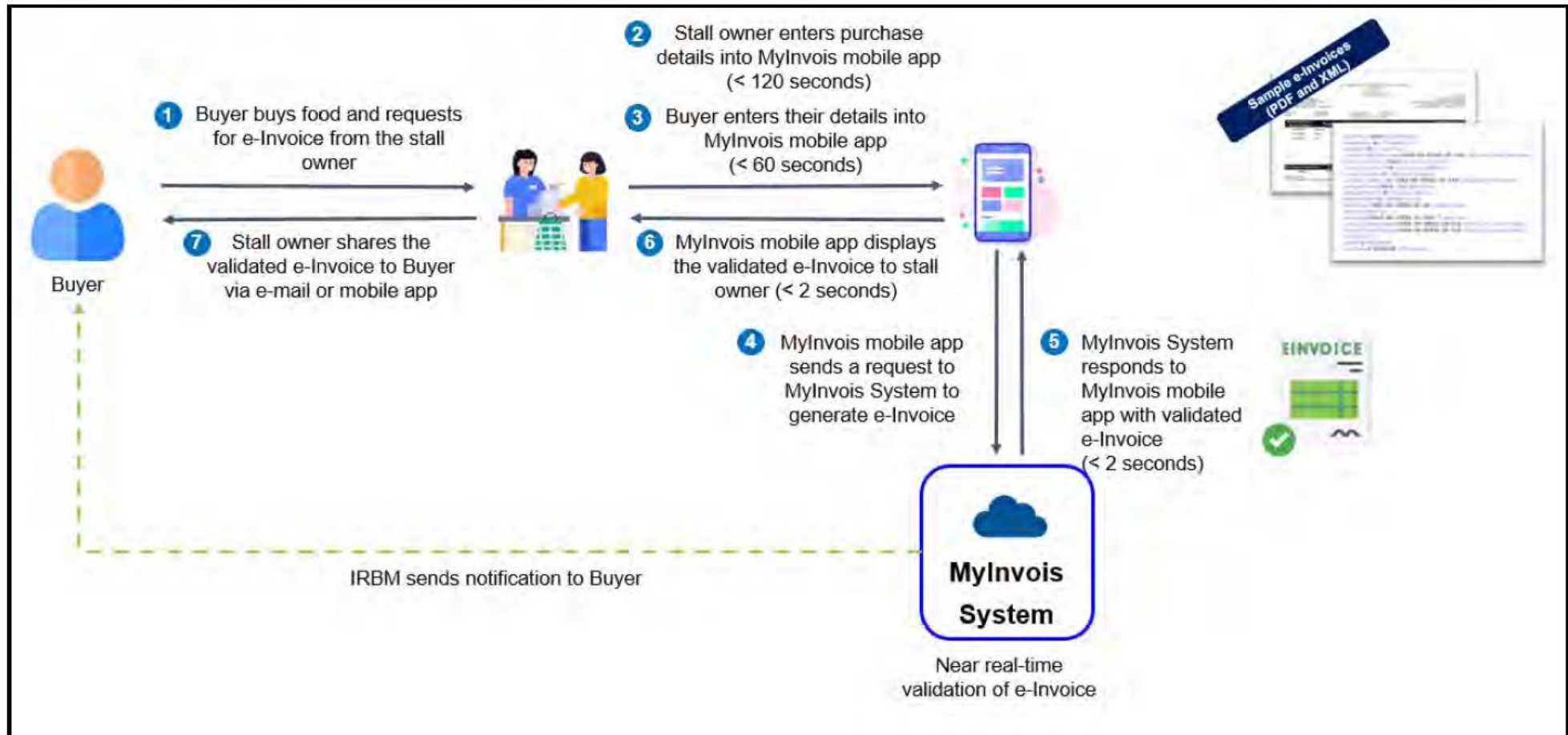


Figure 3.11 – Issuance process of e-Invoice for transactions through MyInvois Mobile App

- The Buyer purchases food from a stall and requests for an e-Invoice from the stall owner.
- The stall owner inputs the purchase details into the MyInvois Mobile App to draft the e-Invoice. Thereafter, stall owner requests the Buyer to insert their details via the MyInvois Mobile App whilst the stall owner packs the food requested by Buyer.
- Once the Buyer has completed their details, the stall owner submits the e-Invoice to IRBM for validation.
- Once the e-Invoice is validated, the MyInvois System responds to the MyInvois Mobile App with a validated e-Invoice, taking less than two (2) seconds.
- Simultaneously, IRBM notifies the Buyer as soon as the e-Invoice is validated.
- The MyInvois mobile app then displays the validated e-Invoice to the cashier as a proof of a successful validation. Finally, the stall owner shares the validated e-Invoice to the Buyer via e-mail or mobile app, in which the **Buyer may use the validated e-Invoice as proof of expense for tax purposes.**

DIY:

Retailers' Self-serve Web Portal/ Mobile App (for e-Invoice that is not generated at the point of purchase/ point of sale)

- Figure 3.12 illustrates an example of the issuance process of e-Invoice that was not generated at the point of purchase/ point of sale for transactions through Retailers' Web Portal/ mobile app.

Issuance process of e-Invoice through Retailers' Web Portal/ Mobile App

E-INVOICE SPECIFIC GUIDELINE (VERSION 2.1)

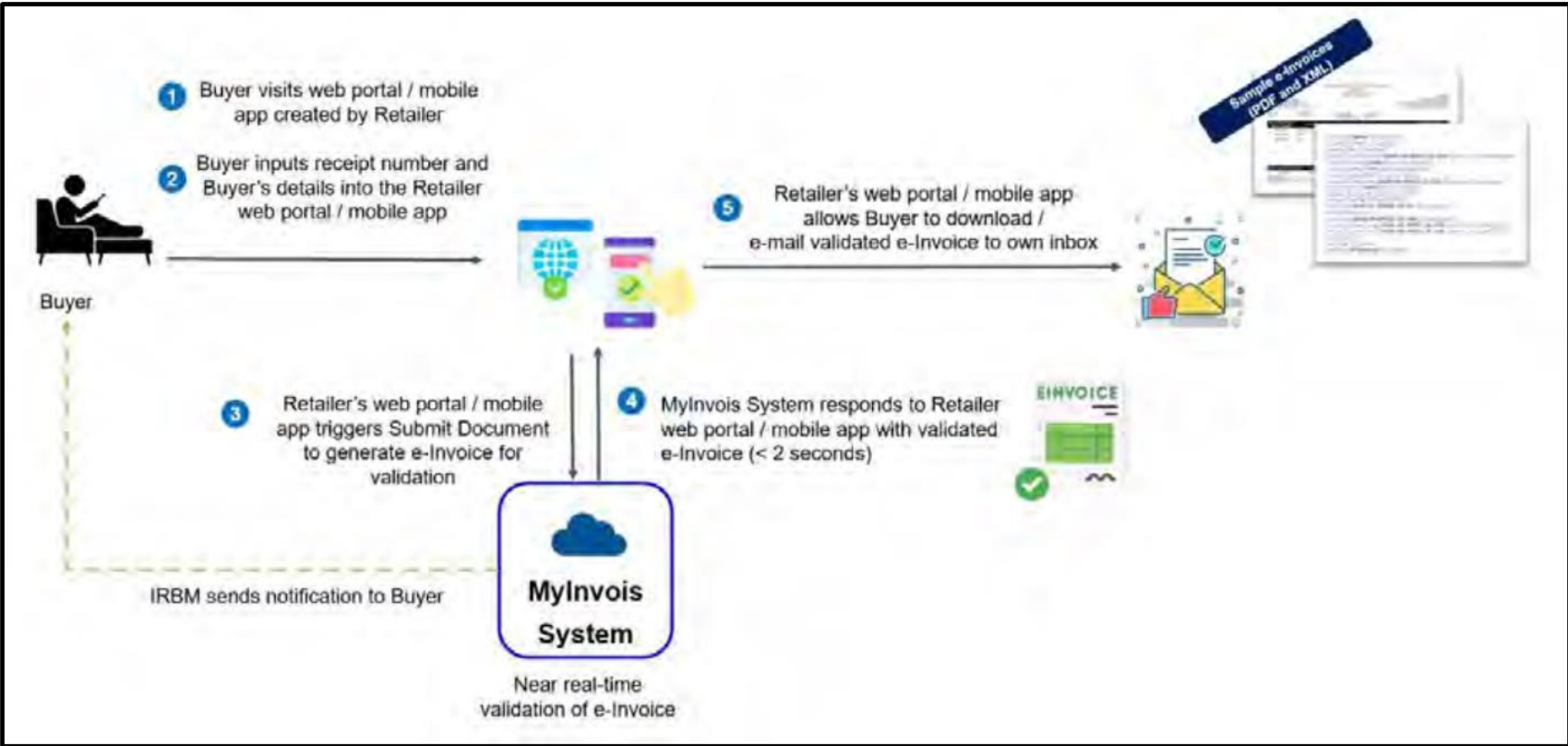


Figure 3.12 – Issuance process of e-Invoice through Retailers' Web Portal/ Mobile App

- **Example Scenario:**
- The Buyer purchased sports equipment from a shop for personal consumption and a normal receipt has been issued by the shop, given that the **Buyer has not requested for an e-Invoice** during check-out.
- The Buyer later visits the Web Portal or Mobile App created by the retailer.
- The Buyer inputs the receipt number as well as Buyer's details (refer to Table 3.1 of this e-Invoice Specific Guideline) into the Retailer's Web Portal or Mobile App.
- Upon input, the Retailer's Web Portal or Mobile App sends a request to the MyInvois System with the Buyer's details to generate the e-Invoice for validation.
- The MyInvois System responds to the Retailer's Web Portal or Mobile App with the validated e-Invoice in less than two (2) seconds.
- Simultaneously, IRBM notifies the Buyer as soon as the e-Invoice is validated.
- The Retailer's Web Portal or Mobile App allows the Buyer to download or e-mail the e-Invoice to their own inbox, which allows the Buyer to use the validated e-Invoice as proof of expense for tax purposes.

STATEMENTS OR BILLS ON A PERIODIC BASIS

- Currently, certain businesses/ industries/ sectors practice the issuance of statements or bills to record multiple transactions between Supplier and Buyer (e.g., businesses, end consumers, etc.) over a set period of time (e.g., monthly, bi-monthly, quarterly, bi-annually, annually), instead of issuance of individual invoices for each transaction.
- These industries/ sectors include but not limited to:
 - (a) Digital/ Electronic payment
 - (b) Financial services, including banking and financial institutions
 - (c) Healthcare
 - (d) Insurance
 - (e) Stockbroking
 - (f) Telecommunications

Issuance of e-Invoice to Buyer

- Currently, businesses (Supplier) who issue statements / bills to customers (Buyer) would have included the amount owed by Buyers to the Supplier (e.g., transaction charges). The statements / bills may also include adjustments to prior period's statements / bills and payments / credit to Buyers (e.g., rebate).
- 4.2.2 Upon the implementation of e-Invoice, Suppliers are required to issue e-Invoice as proof of income and/or proof of expense for items that are shown in the statement / bill. In other word, Suppliers are allowed to include the amount owing by Buyers to the Supplier as well as payment / credit to Buyers in the same e-Invoice.
- 4.2.3 To minimise business disruption, IRBM allows Suppliers that issue statement / bill on a periodic basis to issue e-Invoice in the format of XML or JSON for IRBM's validation and convert the validated e-Invoice into visual presentation in the form of statements / bills, to be sent to Buyers.

- For the purpose of transmitting e-Invoice in XML/ JSON file to IRBM, the e-Invoice would only be limited to the income and expense of the Supplier.
- 4.2.5 Supplier is allowed to create and submit e-Invoice for IRBM's validation in accordance with their respective issuance frequency (e.g., monthly, bi-monthly, quarterly, bi-annually, annually).

- The steps involved for issuance of an e-Invoice to Buyer are as follows:
- **Step 1:** Supplier seek confirmation from Buyer if an e-Invoice is required.
- **Step 2:** If the Buyer confirmed that an e-Invoice is required, the Buyer is then required to furnish the Supplier with the required information to facilitate the issuance of e-Invoice (refer Table 3.1 of this e-Invoice Specific Guideline for further details).
- **Step 3:** The Supplier is required to complete the remaining required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline.
- The process of issuing an e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline.
- **Step 4:** The validated e-Invoice can be used as the Supplier's proof of income and/or expense while the validated e-Invoice that is being visually presented in the form of statements/ bills to Buyer can be used as Buyer's proof of expense and/or income, to substantiate a particular transaction for tax purposes.

4.2.8 The information required to be included in the e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Supplier in issuing the e-Invoice:

| No | Data field | Details to be included by Supplier in e-Invoice | Additional Remarks |
|----|--------------|---|---|
| 1 | Buyer's Name | Name of Buyer | <p>For business: Name of business</p> <p>For Malaysian individual: Full name as per MyKad/ MyTentera</p> <p>For non-Malaysian individual: Full name as per passport/ MyPR/ MyKAS</p> |

| No | Data field | Details to be included by Supplier in e-Invoice | Additional Remarks |
|----|-------------|---|---|
| 2 | Buyer's TIN | TIN of Buyer | <p><u>For Malaysian Businesses</u> Supplier to input Buyer's TIN and business registration number</p> <p><u>For Foreign Businesses</u> Where available, Supplier to input Buyer's TIN and business registration number</p> <p>Where TIN is not available or not provided, Supplier to input "E10000000020" for Buyer</p> <p>Where business registration number is not available or not provided, Supplier to input "NA"</p> |

| | | | |
|---|---|--|---|
| 3 | Buyer's Registration/ Identification Number/ Passport Number | Details of registration/ identification number/ passport number | <p><u>For Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: MyKad/ MyTentera identification number only iii. Option 3: Both TIN and MyKad/ MyTentera identification number <p><u>For non-Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: Both TIN and passport number/ MyPR/ MyKAS identification number |
|---|---|--|---|

| | | | |
|---|---------------------------------|----------------------------------|---|
| 4 | Buyer's Address | Address of Buyer | Supplier to input business address (for business)/ residential address (for individual) of Buyer |
| 5 | Buyer's Contact Number | Telephone number of Buyer | Supplier to input contact number of Buyer |
| 6 | Buyer's SST Registration Number | SST registration number of Buyer | Where applicable, Supplier to input Buyer's SST registration number Supplier to input " NA " if such information is not applicable, not available or not provided |

| No | Data field | Details to be included by Supplier in e-Invoice | Additional Remarks |
|----|------------------------|--|---|
| 7 | e-Invoice Code/ Number | Reference number of the statement issued by Supplier to Buyer (e.g., business/ individual) | Supplier to input the reference number of the statement/ bill issued to Buyer (e.g., business/ individual) |

*Table 4.1 – Details to be input by Supplier for issuance of e-Invoice to Buyer
(translate into statement/ bill format for visual presentation)*

- **Example 6**

- Jenny has been a loyal subscriber of Delca Telco Sdn Bhd's postpaid plan for years.
- In **appreciation of the Jenny's loyalty**, Delca Telco Sdn Bhd has decided to provide a RM10 monthly rebate for a period of 24 months.
- Delca Telco Sdn Bhd is required to include the RM10 monthly rebate in the e-Invoice (in the visual representation format of statement / bill) issued to Jenny, along with the monthly plan commitment fee payable by Jenny.

- **Example 7**

- Envisage Telco Sdn Bhd (ETSB) issues a monthly statement to their customers to bill them for telecommunication charges incurred for the previous month.
- Rajesh, one of ETSB's customers has requested for an e-Invoice as a proof of expense for tax purposes.
- ETSB has created and submitted e-Invoice to IRBM for validation.
- Once validated, ETSB has converted the e-Invoice into visual presentation form of statement before sharing the e-Invoice with Rajesh.

Example of a visual presentation of e-Invoice in the form of statement

FOR ILLUSTRATION PURPOSES ONLY

Envisage Telco Sdn Bhd
 Tingkat 3, Bangunan Ilmu, Persiaran Jaya, 50480, Kuala Lumpur
 60367891234
 envisage@telco.com

Supplier TIN: C135456789120
 Supplier Registration Number: 674590111122
 Supplier SST ID: E10-1234-56789012
 Supplier MSIC code: 61902
 Supplier business activity description: Provision of telecommunications services over existing telecom connection

Buyer TIN : IG678654321120
 Buyer Name: Rajesh A/L Kumar
 Buyer Identification Number: 000000000000
 Buyer Address: 23, Tingkat 6, Jln Jaya, 40150 Selangor, Malaysia
 Buyer Contact Number (Mobile): 601234567890
 Buyer Email: rajeshkumar@gmail.com

E-INVOICE
 e-Invoice Type: 01 – Invoice
 e-Invoice version: 1.0
 e-Invoice code: INV00012
 Unique Identifier No: 987456789-2021-7654335
 Original Invoice Ref. No.: Not Applicable
 Invoice Date and Time: 2024-08-07 02:36:20

Payment mode: Credit Card
 Frequency of billing: Monthly
 Billing period: 1 Aug 2024 – 31 Aug 2024

| Classification | Description | Quantity | Unit Price | Amount | Disc | Tax Rate | Tax Amount | Total Product / Service Price (incl. tax) |
|-----------------------------|-----------------------|----------|------------|---------|------|----------|------------|---|
| 022 | Monthly charges – G60 | 1 | RM60.00 | RM60.00 | - | 6% | RM3.60 | RM63.60 |
| 022 | Other charges | 1 | RM15.00 | RM15.00 | - | 6% | RM0.90 | RM15.90 |
| Subtotal | | | | RM75.00 | - | | RM4.50 | RM79.50 |
| Total excluding tax | | | | | | | | RM75.00 |
| Tax amount | | | | | | | | RM 4.50 |
| Total including tax | | | | | | | | RM79.50 |
| Total payable amount | | | | | | | | RM79.50 |

| Total Product / Service Price | Tax type | Tax Rate | Tax amount |
|-------------------------------|-------------|----------|------------|
| RM75.00 | Service Tax | 6.00% | RM4.50 |

Digital Signature:
 9e83e05bbf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb369etc3

Date and Time of Validation: 2024-08-07 02:36:22
 This document is a visual presentation of the e-Invoice



Figure 4.1 – Example of visual presentation of validated e-Invoice in statement form
(in PDF format)

- **Issuance of consolidated e-Invoice for Buyers who do not require e-Invoice**
- 4.3.1 In the case where a Buyer does not require an e-Invoice, Supplier will issue a normal statement/ bill to Buyer (same as current business practice, in which such information included in statement/ bill will not be required to submit for IRBM's validation).
- 4.3.2 Supplier is allowed to aggregate statements/ bills to create and submit consolidated e-Invoice for IRBM's validation in accordance with the current issuance period for statements/ bills for the respective businesses.
- 4.3.3 Upon aggregation of statements/ bills, Supplier is required to create and submit a consolidated e-Invoice to IRBM for validation, within seven (7) calendar days after the end of the billing period (whichever applicable).

- 4.3.4 In summary, where a Buyer does not require for an e-Invoice to be issued, the steps involved for issuance of a consolidated e-Invoice are as follows:
- **Step 1:** Supplier seek confirmation from Buyer if an e-Invoice is required.
- **Step 2:** If the Buyer confirmed that no e-Invoice is required, Supplier would continue to issue statement/ bill to the Buyer (same as current business practice).
- **Step 3:** Within seven (7) calendar days after end of the period (according to the issuance period as practice by the Supplier), Supplier will retrieve all the statements/ bills that were issued for the previous billing period and issue a consolidated e-Invoice as proof of Supplier's income and expense.

- **Step 4:** The Supplier will issue the consolidated e-Invoice as per the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline.
- The process of issuing a consolidated e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) with the following exception:
 - i. Once the consolidated e-Invoice has been validated, IRBM will send notification to the Supplier only (i.e., no notification will be sent to Buyer as this is an e-Invoice issued to general public). Consequently, there would not be any request for rejection from Buyer.

-

5. DISBURSEMENT OR REIMBURSEMENT



Reimbursements

refers to expenses incurred by the payee in the course of rendering services or sale of goods to the payer (i.e., Buyer), which are reimbursed by the payer.

Such expenses include the cost of

- airfare
- Travelling
- Accommodation
- Telephone
- photocopying charges

Disbursements

are expenses incurred by the payer (i.e., buyer) and **paid to a third party (on behalf of the payer)** by the payee in connection with services rendered or sale of goods by the payee to the payer.



- Suppliers would include the reimbursement and disbursement in their invoices to the buyers.

- **Supplier 1** is the main supplier and provides services to **Customer A**.



Supplier 1



Customer A

Scenario 1: Supplier 1 issues e-Invoice to Buyer



Figure 5.1 – Scenario where Supplier 1 issues e-Invoice to Buyer

- Supplier 1 issues an e-Invoice directly to Buyer for the goods sold or services rendered to Buyer.
- Subsequently, Supplier 2 made payment to Supplier 1 to settle the said e-Invoice issued to Buyer, in accordance with the arrangement agreed between Supplier 2 and Buyer.
- Accordingly, Supplier 2 will issue an e-Invoice to Buyer for the goods sold or service rendered by Supplier 2.
- As Supplier 1 has issued an e-Invoice to Buyer, the same should not be included in the e-Invoice issued by Supplier 2 to Buyer.

- **Example 9**

- DEF Company Sdn Bhd (DEF) is a subsidiary of ABC Company Sdn Bhd (ABC). On 1 September 2024, HR Hiring Sdn Bhd has provided recruitment services to DEF amounting to RM10,000 and an e-Invoice has been issued by HR Hiring Sdn Bhd to DEF.
- As DEF is tied on cashflow, ABC has paid, on behalf of DEF, RM10,000 to HR Hiring Sdn Bhd and records an amount owing from DEF in its accounting books. Subsequently, DEF has repaid the amount owing to ABC (i.e., RM10,000) on 31 December 2024.

- There is no requirement for an e-Invoice to be issued by:
 - (a) HR Hiring Sdn Bhd to ABC; and
 - (b) ABC to DEF,
- as there is no sale or transaction being concluded between the said parties.
- In any event if ABC charges certain intercompany fee to DEF for payment made on behalf arrangement, an e-Invoice is required to be issued by ABC to DEF for proof of income (for ABC) and proof of expense (for DEF).
-

5.6 Scenario 2: Supplier 1 issues e-Invoice to Supplier 2

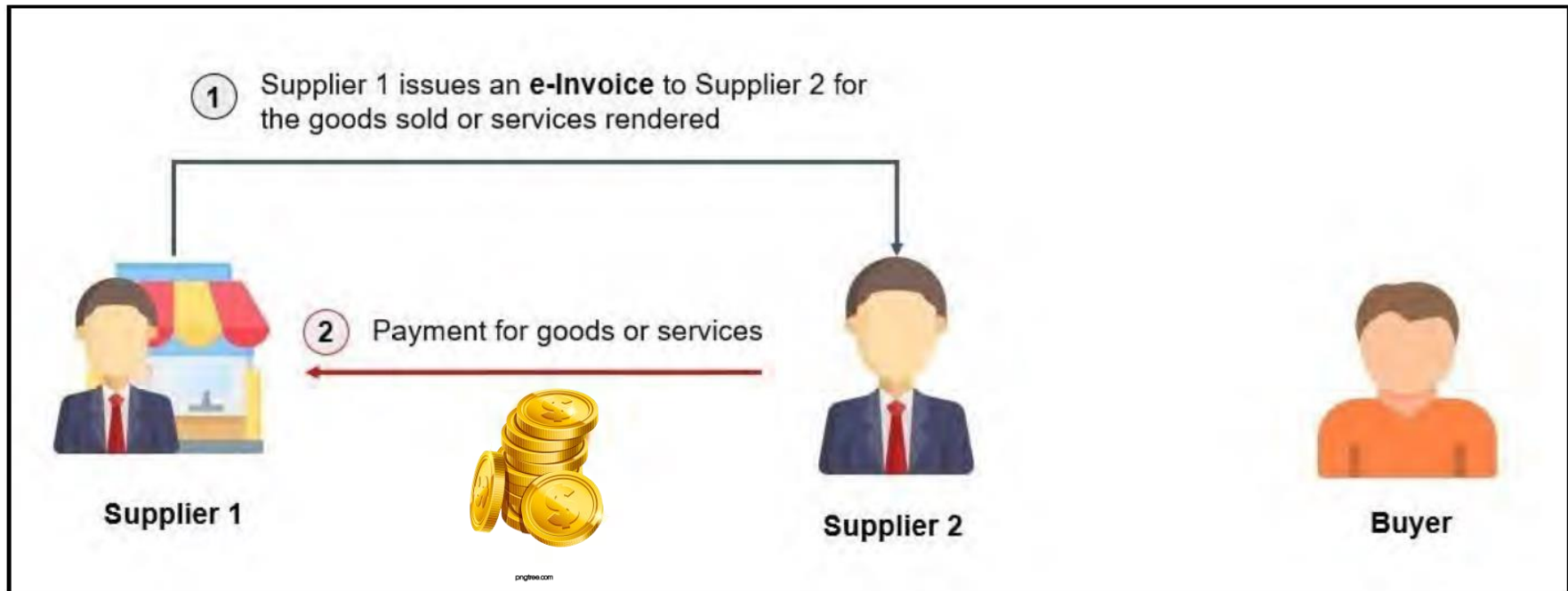


Figure 5.2 – Scenario where Supplier 1 issues e-Invoice to Supplier 2

- Supplier 1 issues an e-Invoice to Supplier 2 for the goods sold or services rendered intended for Buyer.
- Supplier 2 makes payment to Supplier 1, according to the arrangement agreed between Supplier 2 and Buyer.
- Supplier 2 will issue a separate e-Invoice to Buyer to record the amount incurred on behalf of Buyer alongside with the goods sold or service rendered by Supplier 2, in which these will be presented as separate line items in the e-Invoice (i.e., one line for service fee charges and another line for disbursement/reimbursement).

- 5.6.3 The steps involved for issuance of e-Invoice for the scenario above are as follows:
- **Step 1:** Supplier 2 entered into an agreement with Buyer for supply of goods or provision of services. As part of the arrangement, Supplier 2 will make payment on behalf of Buyer to settle any expenses incurred during the contract period.
- **Step 2:** Upon concluding a sale or transaction, Supplier 1 will issue an e-Invoice to Supplier 2 as per the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline and submit it to IRBM for validation.
- The process of issuing an e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of e-Invoice Guideline.
- **Step 3:** Supplier 2 will make payment to Supplier 1. Supplier 1 will issue payment proof to Supplier 2 for the settlement.
- **Step 4:** Supplier 2 will issue an e-Invoice to the Buyer (similar as per Step 2 above) to record the amount incurred on behalf of Buyer (e.g., disbursement/reimbursement) alongside with the goods sold or service rendered by Supplier 2, which will be presented as separate line items in the e-Invoice.

- **Example 10**

- Same facts as in Example 8, except that now the event planner has incurred **RM30,000 to rent a hotel banquet hall** for the product launch event. An e-Invoice has been issued by the hotel to the event planner.
- The event planner will issue an e-Invoice to charge Perniagaan Adibah for the service provided as well as to recover the rental of hotel banquet hall.
- Separate line items will be presented in the e-Invoice issued by the event planner for the service fee and hotel banquet hall rental.

5.6 Scenario 2: Supplier 1 issues e-Invoice to Supplier 2

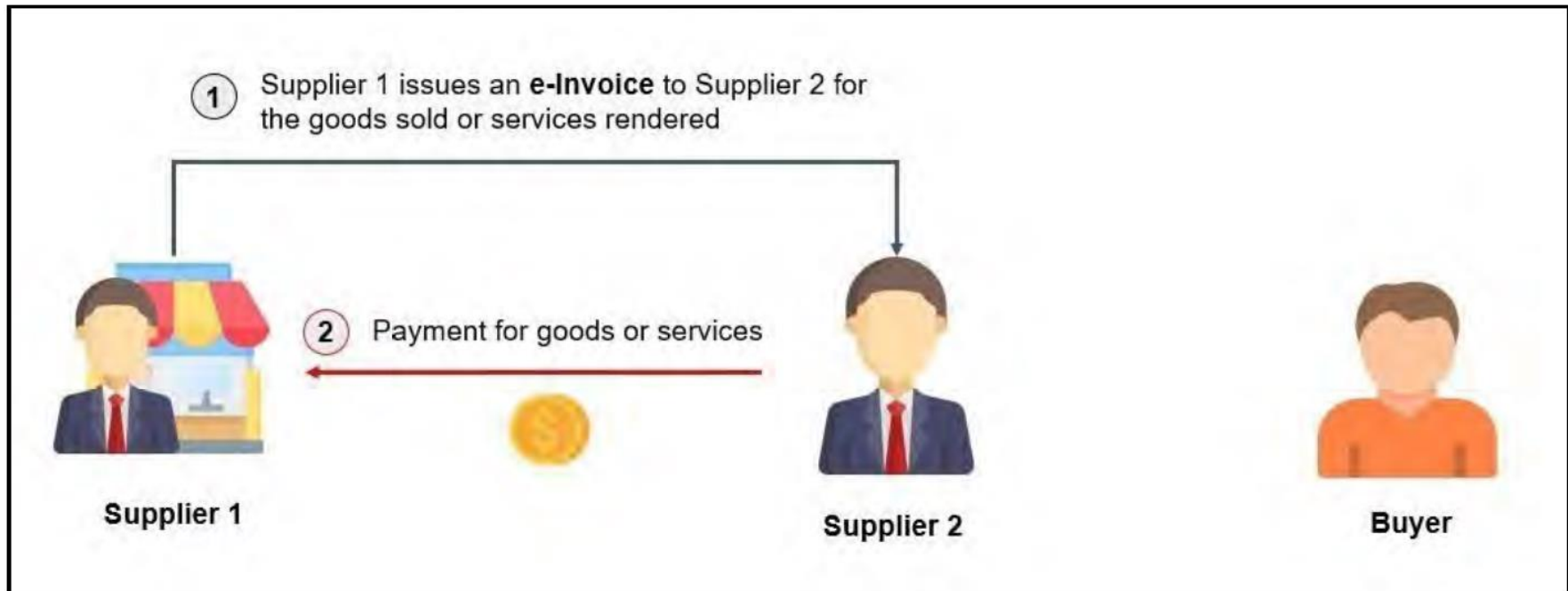


Figure 5.2 – Scenario where Supplier 1 issues e-Invoice to Supplier 2

SAMPLE ONLY. RATE SUBJECT TO CHANGE.

| | | | |
|-------------|--|---------|------------------------|
| Client : | | Date : | 29 November 2023 |
| Address : | | From : | Rowyn Wong |
| | | Email : | Rowyn.Wong@clubmed.com |
| | | Tel : | 6012 950 4663 |
| Attention : | | | |
| Contact : | | | |
| Email : | | | |
| RE : | LETTER OF AGREEMENT – 3D2N XXXXXXXXXX SIA SDN. BHD. (20 - 22 MAY 2024) | | |

Thank you for confirming **Club Med Cherating ("Resort")** as the preferred venue for the above XXXXXXXXXX Malaysia Sdn. Bhd.

We are pleased to confirm the following accommodation arrangements and additional M&E facilities/services ("**Package**") for your employees and/or invitees (each a "**Participant**") based on your requirements: -

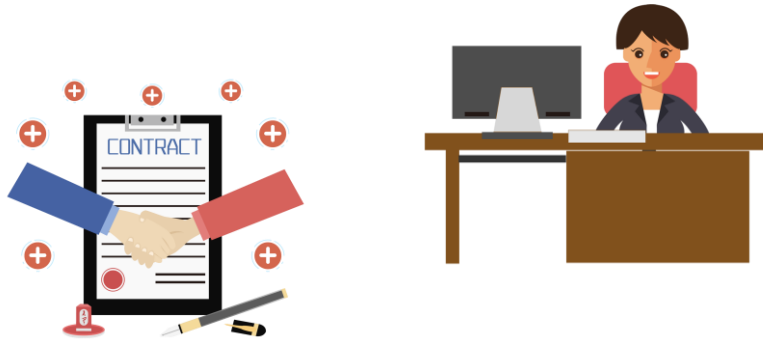
1. PACKAGE COMMITMENT, PRICE AND PAYMENT

A. Commitment and Price

| Check In | Check Out | Details of Accommodation | No. of Pax | Price Per Pax | Total |
|---|---|--------------------------------------|--------------------|----------------------|--------|
| Monday 20 May 2024 | Wednesday 22 May 2024 | Adult Superior Room Twin Sharing | 12 | 1,255 | 15,060 |
| Monday 20 May 2024 | Wednesday 22 May 2024 | Adult Superior Room Single Occupancy | 3 | 1,630 | 4,890 |
| Sub-Total for Accommodation | | | | | 19,950 |
| Date & Time | Details of Additional M&E Facilities/Services | | No. of Pax / Units | Price Per Pax / Unit | Total |
| Monday 20 May 2024 1330 - 1830hrs | Half Day (05 hours) Meeting Room Rental (Exclude Coffee Break) | | 1 | 650 | 650 |
| Tuesday 21 May 2024 0800 - 1800hrs | Full Day (10 hours) Meeting Room Rental (Exclude Coffee Break) | | 1 | 1,300 | 1,300 |
| Wednesday 22 May 2024 0900 - 1300hrs | Half Day (04 hours) Meeting Room Rental (Exclude Coffee Break) | | 1 | 650 | 650 |
| Sub-Total for Additional M&E Facilities/Services | | | | | 2,600 |
| TOTAL PACKAGE PRICE | | | | | 22,550 |

Reimbursements
or
Disbursements?

6. EMPLOYMENT PERQUISITES AND BENEFITS



- An individual under a **contract of service** (i.e., employment) may be provided with **employee benefits** by his/ her employer.

- Employee benefits may include benefits in cash or in kind that are received by an employee from the employer or third parties in respect of having or exercising the employment, such as:

1. Employees' pecuniary liabilities (e.g., utility bills, parking fees, and car maintenance charges)
2. Club membership
3. Gym membership
4. Professional subscriptions
5. Allowances (e.g., travelling allowance, petrol allowance or toll rate, parking rate/ allowance, meal allowance)



benefits in cash or in kind

- Employees are required to **submit their expense claims** to their employers.
- Where employees are allowed to claim such expenses from his/ her employer, **employees are required to prove** the authenticity of such expense with supporting documents (e.g., bills, receipts, invoices, statements, payment slips, etc.).
- the expenses claimed by employees would be recorded as the employer's expense and reported for tax purposes.
- Upon implementation of e-Invoice, when a sale or transaction is concluded, **employees are required to request for the e-Invoices to be issued to their employer** for proof of expense, to the extent possible.

- IRBM recognises the potential challenges in getting e-Invoice to be issued in the name of the employer (as Buyer). In this regard, the IRBM provides the following concession:
- Businesses will be allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting document issued by the Supplier to support the particular transactions as proof of expense for tax purposes.
- In the event where payment in relation to perquisite and benefit is made to foreign suppliers, both employer and employee are not required to issue a self-billed e-Invoice. As such, IRBM will accept foreign supplier's receipts/ bills/ invoices as a proof of expense.
- This exception will only be applicable if the perquisites and benefits are clearly stated in the **employer's policy**.
-

- The steps involved for the scenario above are as follows:
- **Step 1:** For any expense claim to be made by employees, employees should first seek confirmation with the Supplier if the e-Invoice can be issued in the name of the employer (as Buyer).
- **Step 2:** Where an e-Invoice can be issued to the employer, the employees should provide the details of the employer in order for the e-Invoice to be issued to the employer.
- Where Step 1 is not possible, the employees should provide their personal details to the Supplier for issuance of e-Invoice to the employee (as Buyer).
- **Step 3:** Payment will be made by the employees upon receiving the validated e-Invoice from the Supplier.
- **Step 4:** Employees submit their expense claim by submitting the validated e-Invoice (be it issued in the name of the employer or employee) as supporting document to the employer.

7. CERTAIN EXPENSES INCURRED BY EMPLOYEE ON BEHALF OF THE EMPLOYER

- An individual under a contract of service (i.e., employment) may incur certain expenses on behalf of the employer.
- Such expenses include, but not limited to, accommodation, toll, mileage, parking, telecommunication expenses, expenses incurred in a **foreign country**.
- employees are required to submit their expense claims to their employers by proving the authenticity of such expense with supporting documents (e.g., bills, receipts, invoices, statements, payment slips, etc.).
- Upon implementation of e-Invoice, when a sale or transaction is concluded, employees are required to request for the e-Invoices to be issued to their employer for proof of expense, to the extent possible.



Heng Kelvin

u have to tell us what is your industry.

14h Like Reply



Paul Lye [Author](#)

Heng Kelvin my industry is consultancy and service/solutions provider eg. Training, team building, business services...etc. most of my clients are overseas companies. Because of this the companies usually pay me in their local currencies via local bank, cheque or cash. It's how the system works in their countries. My billing/invoicing to the clients not many but expenditures to expedite and run the jobs there are many... eg. Equipment rentals, location rentals, hall, food, manpower, transportation, accommodation...etc.

Therefore I need a software to balance up all these incoming and outgoing expenses.

- However, IRBM acknowledges that there may be difficulties in getting the e-Invoice to be issued in the name of the employer (as Buyer) for certain expenses. In this regard, the IRBM provides the following concession:
- (a) Businesses will be allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting document issued by the Supplier to support the particular transactions as proof of expense for tax purposes.
- (b) In the event where employees paid for expenses incurred **overseas**, both employer and employee *are not required* to issue a self-billed e-Invoice. As such, IRBM will accept the foreign bills/ receipts/ invoices as a proof of expense.
- 7.5 Note that this exception will only be applicable if the employer is *able to prove* that the employee is acting on the employer's behalf in incurring the expenses.

- 7.6 The steps involved for the scenario above are as follows:
- **Step 1:** For any expense claim to be made by employees, employees should first seek confirmation with the Supplier if the e-Invoice can be issued in the name of the employer (as Buyer).
- **Step 2:** Where an e-Invoice can be issued to the employer, the employees should provide the details of the employer in order for the e-Invoice to be issued to the employer, the employees should provide the details of the employer in order for the e-Invoice to be issued to the employer.
- Where Step 1 is not possible, the employees should provide their individual details to the Supplier for issuance of e-Invoice to the employee (as Buyer).
- **Step 3:** Payment will be made by the employees upon receiving the validated e-Invoice from the Supplier.
- **Step 4:** Employees submit their expense claim by submitting the validated e-Invoice (be it issued in the name of the employer or employee) as supporting document to the employer.

8. SELF-BILLED E-INVOICE

- 8.1 When a sale or transaction is concluded, an e-Invoice is issued by Supplier to recognise income of the Supplier (proof of income) and as a record for purchases made/ spending by Buyer (proof of expense).
- 8.2 However, there are certain circumstances where another party (other than the Supplier) will be required to issue a self-billed e-Invoice.

For e-Invoice purposes, Buyer shall issue self-billed e-Invoices for the following transactions:

(a) Payment to agents, dealers, distributors, etc. (refer to Section 9 of this e-Invoice Specific Guideline for further details)

(b) Goods sold or services rendered by foreign suppliers (refer to Section 10.4 of this e-Invoice Specific Guideline for further details)

(c) Profit distribution (e.g., dividend distribution) (refer to Section 11 of this e-Invoice Specific Guideline for further details)

(d) Electronic commerce (“e-commerce”) transactions (refer to Section 14 of this e-Invoice Specific Guideline for further details)

(e) Pay-out to all betting and gaming winners¹

(f) Acquisition of goods or services from individual taxpayers (who are not conducting a business) (applicable only if the other self-billed circumstances are not applicable)

- (g) Interest payment, except: i. Businesses (e.g., financial institutions, etc.) that charge interest to public at large (regardless businesses or individuals);
- ii. Interest payment made by employee to employer; and
- iii. Interest payment made by foreign payor to Malaysian taxpayers.

- **Example 11**

- Ahmad is a full-time employee of Syarikat ABC. On 1 November 2024, he decided to sell his gaming console to IT Computer Sdn Bhd.
- As Ahmad is an individual who is not conducting a business, IT Computer Sdn Bhd is required to assume the role of Supplier and issue self-billed e-Invoice for the purchase of gaming console from Ahmad.

- **Example 12**

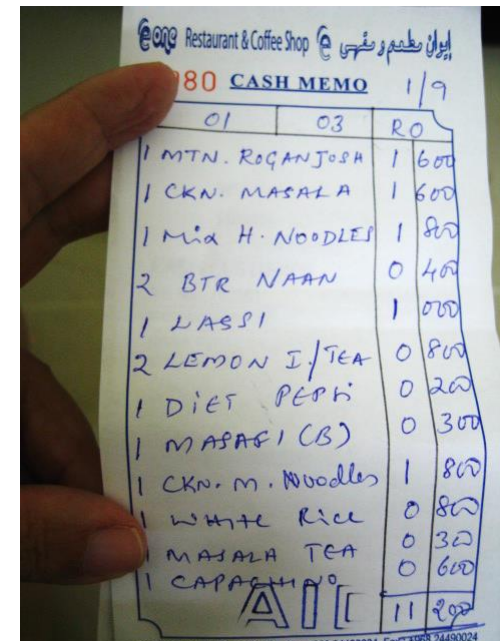
- Suzan, a primary school teacher, has inherited a vacant land from her grandparents. Since then, she receives income from renting the vacant land to XYZ Enterprise. Note that Saloma does not provide maintenance or support services for the land rented to XYZ Enterprise.
- As Suzan is an individual who is not conducting a business, XYZ Enterprise is required to assume the role of Supplier and issue a self-billed e-Invoice to Suzan.



1 July 2025

Must issue e-Invoice

- **Example 13**
- **Farhan** is an employee of **Perniagaan Nusa Kasih** where he is generally responsible to arrange for client meetings.
- On 29 May 2025, Farhan has purchased cupcakes from **Mak Cik Rosa**, who runs a small roadside stall nearby Perniagaan Nusa Kasih, as tea-time refreshment for a client meeting.
- Mak Cik Rosa has provided Farhan a *handwritten receipt* as she has yet to be mandated to issue e-Invoice.
- Perniagaan Nusa Kasih is not required and not allowed to issue self-billed e-Invoice for the said expense and may continue to use the handwritten receipt provided by Mak Cik Rosa to substantiate for tax purposes.
- Upon full implementation of e-Invoice on **1 July 2025**, Mak Cik Rosa is required to issue e-Invoice for all of her sales (either individual or consolidated e-Invoice) and submit for IRBM's validation.



- **Example 14**

- Best Mesra Sdn Bhd has rented a new office space which is owned by three (3) individuals, namely Kamal, Cheng and Sunita.
- From Best Mesra Sdn Bhd's discussions with the landlords, Best Mesra Sdn Bhd understands that the landlords are individuals who do not conduct business.
- As such, Best Mesra Sdn Bhd is required to assume the role of Supplier and issue separate self-billed e-Invoices to each individual property owners based on their agreed proportion.

- **Example 15**

- Abu has secured a mortgage loan from **Bank Prima**, where he is subjected to a fixed annual interest rate of 3.75%.
- Abu will make an instalment payment to Bank Prima on a monthly basis.
- This instalment is made up of two components: interest and principal.
- In view that Abu is an individual making interest payment on loan to bank,
- Bank Prima is required to issue e-Invoice (in the visual representation format of statement / bill) to Adi for the instalment in relation to mortgage loan
- *in accordance with the exception provided under Section 8.3(g)(i) of this e-Invoice Specific Guideline.*

- **Example 16**
- **Cee Sdn Bhd** has obtained RM10 million loan for business purpose from its holding company, **Beeny Sdn Bhd**.
- Beeny Sdn Bhd charges an arm's length interest to Cee Sdn Bhd.
- In line with Section 8.3(g) of this e-Invoice Specific Guideline, Cee Sdn Bhd is required to assume the role of Supplier and issue self-billed e-Invoice for the interest paid to Beeny Sdn Bhd.

- 8.4 Where a Buyer is required to issue a self-billed e-Invoice, the Buyer will assume the role of the Supplier to be the issuer of e-Invoice and submits it to IRBM for validation. Upon validation, Buyer would be able to use the validated e-Invoice as a proof of expense for tax purposes. As such, the other party is no longer required to issue an e-Invoice where a self-billed e-Invoice has been issued for the particular transaction.
- 8.5 As the Buyer is required to assume the role of Supplier and issue self-billed e-Invoice, the Buyer is obliged to share validated self-billed e-Invoice with the Supplier upon validation.
- Where the Buyer submits the self-billed e-Invoice for IRBM's validation via MyInvois Portal, the visual representation of the self-billed e-Invoice generated from the MyInvois Portal will include a QR code, which can be used to validate the existence and status of the e-Invoice via the MyInvois Portal.
- Where the Buyer submits the self-billed e-Invoice for IRBM's validation via API transmission, in the event the Buyer shares the visual representation of the self-billed e-Invoice to the Supplier, the Buyer is required to ensure that the QR code is embedded accordingly prior to sharing it with the Supplier.

| No | Transaction | Supplier | Buyer (assumes the role of Supplier to issue self-billed e-Invoice) |
|-----------|--|---|---|
| 1 | Payment to agents, dealers, distributors, etc | Agents, dealers, distributors, etc. | Taxpayer that makes the payment |
| 2 | Goods sold or services rendered by foreign suppliers | Foreign Seller | Malaysian Purchaser |
| 3 | Profit distribution (e.g., dividend distribution) | Recipient of the distribution | Taxpayer that makes the distribution |
| 4 | e-Commerce | Merchant, service providers (e.g., driver, rider) | e-Commerce/ Intermediary platform |

| | | | |
|---|--|--|--|
| 4 | e-Commerce | Merchant, service providers (e.g., driver, rider) | e-Commerce/ Intermediary platform |
| 5 | Pay-out to all betting and gaming winners | Recipient of the pay-out | Licensed betting and gaming provider |
| 6 | Acquisition of goods or services from individual taxpayers who are not conducting a business | Individual taxpayer providing goods or services | Person acquiring goods or services |
| 7 | Interest payment | Recipient of interest payment | Taxpayer that makes the interest payment |

Table 8.1 – Parties involved in self-billed e-Invoice

8.8 In the event the individual Supplier provides either TIN or MyKad / MyTentera identification number (instead of both), the Buyer should input the following details for self-billed e-Invoice purposes.

| No | Option | Details field | Details to be included by Buyer in self-billed e-Invoice |
|---|---|--|---|
| 1 | Option 1 (for Malaysian and non-Malaysian individuals), where the individual Supplier only provides TIN | Supplier's TIN | Buyer to input the TIN as provided by individual Supplier |
| Supplier's Registration / Identification Number / Passport Number | | Buyer to input "000000000000" in the e-Invoice | |

| | | | |
|---|---|---|--|
| 2 | Option 2 (for Malaysian individuals), where the individual Supplier only provides MyKad / MyTentera identification number | Supplier's TIN | Buyer to input "EI00000000010" in the e-Invoice |
| | | Supplier's Registration / Identification Number / Passport Number | Buyer to input MyKad / MyTentera identification number provided by the individual Supplier |

Table 8.2 – Details of TIN and identification number / passport number to be included by Buyer for issuance of self-billed e-Invoice to individual Supplier

E-INVOICE SPECIFIC GUIDELINE (VERSION 2.1)

- 8.9 The information required to be included in the self-billed e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Buyer in issuing the self-billed e-Invoice:

| No | Data field | Details to be included by Buyer in a self-billed e-Invoice | Additional Remarks |
|----|-----------------|--|--|
| 1 | Supplier's Name | Name of Supplier | For Business: Name of business For Malaysian individuals: Full name as per MyKad/ MyTentera For non-Malaysian individuals: Full name as per passport/ MyPR/ MyKAS |

9. TRANSACTIONS WHICH INVOLVE PAYMENTS (WHETHER IN MONETARY FORM OR OTHERWISE) TO AGENTS, DEALERS OR DISTRIBUTORS

- 9.1 The use of an agent, dealer or distributor are commonly seen in a business supply chain. An agent, dealer or distributor (i.e., a third party/ intermediary) will earn commission on the sale of products or provision of services to consumers.



Figure 9.1 – General overview of a business involving agent, dealer or distributor

- **9.3 Issuance of e-Invoice from Seller to Purchaser**

- When a Purchaser acquires goods or services from the Seller through an Agent/ Dealer/ Distributor, Seller is required to issue an e-Invoice to the Purchaser to record the transaction.

- For the purposes of e-Invoice issuance, the roles of both parties would be as follows:












(a) Supplier: **Seller**



(b) Buyer: **Purchaser**

- Where the Purchaser does not request for an e-Invoice to be issued, Seller will issue a normal receipt to the Purchaser.
- Subsequently, Seller is required to issue a **consolidated e-Invoice**, aggregating all receipts issued for the prior month, for proof of income within seven (7) calendar days after the month-end.
- The process of issuing an e-Invoice to Purchaser is similar to the issuance of e-Invoice under
- Section 3.5 of this e-Invoice Specific Guideline (for Purchaser who requires an e-Invoice) and
- Section 3.6 of this e-Invoice Specific Guideline (for Purchaser who does not require an e-Invoice) above.

- **Issuance of self-billed e-Invoice from Seller to Agent/ Dealer/ Distributor**
- Upon concluding a sale or transaction, the Agent/ Dealer/ Distributor is eligible to receive a payment or any other incentive (whether monetary or otherwise) from the Seller (e.g., commission).
- For the purpose of self-billed e-Invoice issuance, the roles of both parties would be as follows:
 - (a) Supplier: Agent/ Dealer/ Distributor
 - (b) Buyer: Seller (assumes the role of Supplier to issue a self-billed e-Invoice for proof of expense)
- The process of issuing a self-billed e-Invoice is similar to the detailed e-Invoice workflow as provided under Section 2.3 and Section 2.4 of the e-Invoice Guideline.

| | | |
|--|--------------------------------|------------------------------|
|  Shop > | Product Catalog | Order History |
|  BizWorks > | Order by Pricelist | Track My Order |
|  Events & Promotions > | Nutrition Club Loyalty Program | How to track my orders |
|  Nutrition Clubs NEW | Inner Nutrition > | Resources |
|  Customers > | Outer Nutrition > | My Dashboard |
|  My Office > | Business Tools for Members > | Favorite Products |
|  Keys to Success > | Product & Promotion Tools > | Saved Carts |
|  HN Grow | Starter Pack | FAQ |
|  Video Library | Spectacular 2024 | e-Invoice |
| | Parents' Day Promotion | Ordering Guide Manual |
| | | Ordering Guide Video |
| | | Pick Up Location Information |



Member Name

Member Status

Please enter one of the information required below and click search.

Order Month: From: To: Order Number:

| Order Date | Order Number | Volume Point | Total Amount | NTS Print Date Time | PDF |
|-------------|--------------|--------------|--------------|----------------------|-----|
| 27-Apr-2024 | 2L05769988 | 198.05 | 887.99 | 27-Apr-2024 21:56:00 | |



TAX INVOICE



HERBALIFE PRODUCTS MALAYSIA SDN BHD
199301027403 (282141-M) AJL No. 931586
GROUND FLOOR PLAZA SEE HOY CHAN
JALAN RAJA CHULAN
50200 KUALA LUMPUR
Tel: (603) 2687-6333

OPERATOR: Sales order Rep
ORDER DATE: 27/04/2024
ORDER MONTH: APRIL
ORDER TIME: 09:52 PM
PAID DATE: 27/04/2024

INVOICE: 5928132
ORDER NO: 2L05769988
SYSTEM NO: 2L16124456
Page 1 of 1
WAREHOUSE: K9
ORDER TYPE: RSO
ORDER CHANNEL: Internet

Purchased BY:
DSName:
ID:
ADDRESS:

SHIP TO:
TELEPHONE:

FULLY QUALIFIED SUPERVISOR:
ID:
NAME:

QUALIFIED SUPERVISOR:
ID:
NAME:

Table with columns: Seq No, PROD CODE, DESCRIPTION, UNIT, QTY ORDERED, QTY SHIPPED, RETAIL PRICE, EXTENDED PRICE, Tax RATE. Contains 6 rows of product data including Omega 3 Fish Oil, F1 Cappuccino, HBL Aloe Mandarin, NW Formula, Formula 1 Smooth Chocolate, and HNF Straight Donation RM1.

SHIPPING INSTRUCTIONS:
MYW INVOICE TO DS
MY - Puchong

Table with columns: PaymentType, RefNo, Amount. Row: FPX, 887.99

Retail Total:
Product Earn Base:
Other Charges:
Discount:
Freight:
Total Due:
TAX EXCLUSIVE TOTAL: 887.99
TAX Payable: 0.00 ROUNDING/OVER/UNDER: 0.00 TOTAL PAYMENT: 887.99

Table with columns: TAXABLE AMOUNT, TAX RATE, TAX PAYABLE. Row: 887.99, 6.00%, 0.00. Row: 887.99, 0.00, 0.00. Row: 887.99, TOTAL, 0.00

Volume Point for this Order: 198.05
Total Number of Items Ordered: 17
Of BOXES

But NC is not..

- ALL business must comply. So NC is no exception.

- In facilitating a more efficient e-Invoice issuance process as well as to ease the burden of individual Suppliers in providing TIN and identification number details, IRBM provides a concession to individual Suppliers. Please refer to Section 3.5.4 and Section 8.8 of this e-Invoice Specific Guideline for further details.
- The information required to be included in the self-billed e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Seller in issuing the self-billed e-Invoice:

| No | Data field | Details to be included by Seller in a self-billed e-Invoice | Additional Remarks |
|----|---|---|---|
| 1 | Supplier's Name | Name of Agent/ Dealer/ Distributor | <p>For Business: Name of business</p> <p>For Malaysian individual: Full name as per MyKad/ MyTentera</p> <p>For non-Malaysian individual: Full name as per passport/ MyPR/ MyKAS</p> |
| 2 | Supplier's TIN | TIN of Agent/ Dealer/ Distributor | <p><u>For Malaysian Businesses</u></p> <p>Seller to input Agent/ Dealer/ Distributor's TIN and business registration number. Note that it is mandatory for Malaysian Agent/ Dealer/ Distributor to provide TIN and business registration number.</p> |
| 3 | Supplier's Registration/ Identification Number/ Passport Number | Details of registration/ identification number/ passport number | <p><u>For Foreign Businesses</u></p> <p>Where available, Seller to input Agent/ Dealer/ Distributor's TIN and business registration number</p> |

| | | | |
|--|--|--|---|
| | | | <p>Where TIN is not available or not provided, Seller to input "E10000000030" for Foreign Agent/ Dealer/ Distributor</p> <p>Where business registration number is not available or not provided, Seller to input "NA"</p> <p><u>For Malaysian Individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: MyKad/ MyTentera identification number only iii. Option 3: Both TIN and MyKad/ MyTentera identification number <p><u>For non-Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: Both TIN and passport number/ MyPR/ MyKAS identification number <p>For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the</p> |
|--|--|--|---|

| No | Data field | Details to be included by Seller in a self-billed e-Invoice | Additional Remarks |
|----|--|---|--|
| | | | passport number/ MyPR/ MyKAS identification number of the said individual |
| 4 | Supplier's Address | Address of Agent/ Dealer/ Distributor | Seller to input the business address (for business)/ residential address (for individual) of Agent/ Dealer/ Distributor |
| 5 | Supplier's Contact Number | Telephone number of the Agent/ Dealer/ Distributor | Seller to input the contact number of Agent/ Dealer/ Distributor |
| 6 | Supplier's SST Registration Number | SST registration number of the Agent/ Dealer/ Distributor | Where applicable, Seller to input Agent/ Dealer/ Distributor's SST registration number Seller to input "NA" if such information is not applicable, not available or not provided |
| 7 | Supplier's Malaysia Standard Industrial Classification (MSIC code) | MSIC code of the Agent/ Dealer/ Distributor | Where applicable, Seller to input Agent/ Dealer/ Distributor's MSIC code Seller to input "00000" if such information is not available or not provided |

| No | Data field | Details to be included by Seller in a self-billed e-Invoice | Additional Remarks |
|----|--|---|---|
| 8 | Supplier's Business Activity Description | Description of the Agent/ Dealer/ Distributor's business activity | Where applicable, Seller to input Agent/ Dealer/ Distributor's Business Activity Description Seller to input "NA" if such information is not available or not provided |
| 9 | Classification | Classification of products or services | Seller to input a 3-digit integer (e.g., "000" to "999"), in accordance with the catalogue set by IRBM |
| 10 | e-Invoice Code/ Number | Document reference number used by Seller for internal tracking purposes | Reference number of the receipt issued by the Seller |

Table 9.1 – Details to be input by Seller (i.e., Buyer) for issuance of self-billed e-Invoice to agent/ dealer/ distributor

- **Example 17**

- Ali works as a sales agent of Chère Automotive Sdn Bhd (CASB).
- On 22 June 2025, Ali sold a car at a price of RM600,000 and earns a 20% commission on the sales he made.
- CASB issues a self-billed e-Invoice to Ali, recording the 20% commission earned by Ali as proof of income and proof of expense for CASB.
- Below is an example of a self-billed e-Invoice issued by CASB to Ali:

Chère Automotive Sdn Bhd
 No 10, Jln 2/3, 40150 Selangor, Malaysia
 0343218756 (Office) / 6011235567899 (Mobile)
 chere@automotive.com

FOR ILLUSTRATION PURPOSES ONLY

Supplier TIN: IG531456789120
 Supplier Name: Ali bin Ahmad
 Supplier Identification Number: 300804020000
 Supplier SST ID: NA
 Supplier Business Address: Lot 9, Jalan 8, Taman Ria, 50480, Kuala Lumpur
 Supplier Contact Number (Office): 601297538642
 Supplier e-mail: ali.ahmad@gmail.com
 Supplier MSIC code: 00000
 Supplier business activity description: NA

E-INVOICE
 e-Invoice Type: 11 – Self-billed Invoice
 e-Invoice version: 1.0
 e-Invoice code: INV00005
 Unique Identifier No: 123456789-2015-7651234
 Original Invoice Ref. No.: 1234-567
 Invoice Date and Time: 2025-06-22 15:30:32

Buyer TIN: C918273645120
 Buyer Business Registration Number: 984220101523
 Buyer SST ID: C10-5643-8700200

| Classification | Description | Quantity | Unit Price | Amount | Disc | Tax Rate | Tax Amount | Total Product / Service Price (incl. tax) |
|----------------|--|----------|--------------|--------------|------|----------|------------|---|
| 037 | Agent commission on Schnell Car – 20% of RM600,000 | 1 | RM120,000.00 | RM120,000.00 | - | - | - | RM120,000.00 |
| | Subtotal | | | RM120,000.00 | - | - | - | RM120,000.00 |
| | Total excluding tax | | | | | | | RM120,000.00 |
| | Tax amount | | | | | | | - |
| | Total including tax | | | | | | | RM120,000.00 |
| | Total payable amount | | | | | | | RM120,000.00 |

Digital Signature:
 6e89e02cce9b8db22ac0deec3b7c5gyba983f6dc50531c7a919f28d5fb369evt4

Date and Time of Validation: 2025-06-22 15:30:34
 This document is a visual presentation of the e-Invoice



Figure 9.2 – Issuance of self-billed e-Invoice by business to its agent

10. CROSS BORDER TRANSACTIONS

- 10.1 Cross-border transaction involves a transaction between a Malaysian buyer and a foreign supplier and vice versa.
- 10.2 Foreign supplier refers to any supplier operating outside of Malaysia/ not established in Malaysia, including non-Malaysian individual. Conversely, foreign buyer refers to any foreign person whom acquires goods and/or services from Malaysia.
- 10.3 Cross-border transactions consists of the following:
 - (a) Goods sold or services rendered by Foreign Seller (Supplier) to Malaysian Purchaser (Buyer); and
 - (b) Goods sold or services rendered by Malaysian Seller (Supplier) to Foreign Purchaser (Buyer).
-

10.4 Goods sold or services rendered by Foreign Seller to Malaysian Purchaser

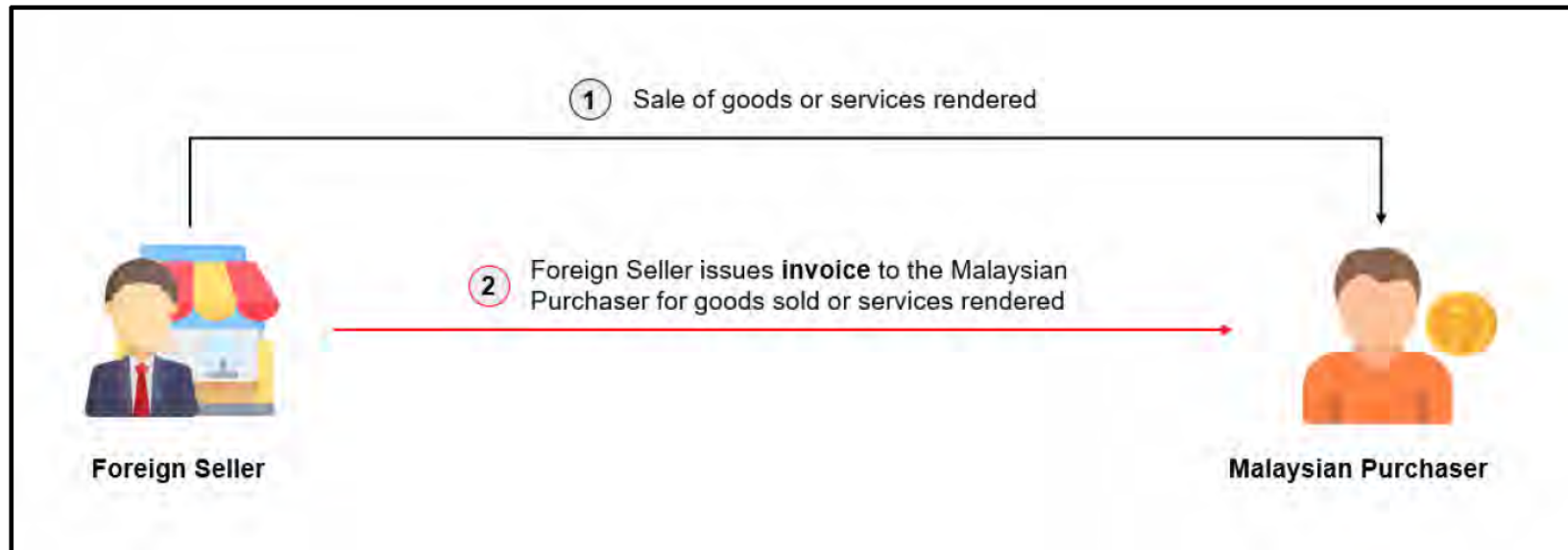


Figure 10.1 – Current transaction flow between Foreign Seller (Supplier) and Malaysian Purchaser (Buyer)

- Foreign Seller would issue an invoice/ bill/ receipt to the Malaysian Purchaser to record the transaction e.g., sale of goods or provision of services.
- The invoice/ bill/ receipt would be issued in accordance with the Foreign Seller local invoicing requirements as part of their business practices.
- Given that the Foreign Seller is not mandated to implement Malaysia's e-Invoice, the **Malaysian Purchaser is required to issue a self-billed e-Invoice to document the said expense.** A self-billed e-Invoice is required to support the said transaction for tax purposes.

- 10.4.4 For the purpose of self-billed e-Invoice issuance, the roles of both parties would be as follows:
- (a) Supplier: Foreign Seller
- (b) Buyer: Malaysian Purchaser (assumed the role of Supplier to issue a self-billed e-Invoice for proof of expense)

- 10.4.5 The steps involved for issuance of self-billed e-Invoice by the Malaysian Purchaser are as follows:
- **Step 1:** When a sale or transaction is concluded, Foreign Seller will issue an invoice/ receipt/ bill to the Malaysian Purchaser to record its income generated from sale of goods or services rendered.
- **Step 2:** The Malaysian Purchaser is required to assume the role of Supplier and issue a self-billed e-Invoice to document the expense for tax purposes, in accordance with the timing of issuance as mentioned in Section 10.4.8 and 10.4.9 respectively.

- In issuing the self-billed e-Invoice, the Malaysian Purchaser will complete the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline.
- The Malaysian Purchaser may extract the details of the Foreign Seller from the invoice/ receipt/ bill issued by the Foreign Seller or request the relevant details from the Foreign Seller.
- Where certain required details are not available due to:
 - i. The details are not applicable to the Foreign Seller; or
 - ii. The details are not provided by Foreign Seller;
- the Malaysian Purchaser to input “**NA**” in the self-billed e-Invoice.
- **Step 3:** The process of issuing a self-billed e-Invoice by the Malaysian Purchaser shall follow the detailed e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline.
- Once the self-billed e-Invoice has been validated, IRBM will send notification to the Malaysian Purchaser only (i.e., no notification to be sent to Foreign Seller).

- 10.4.6 The validated self-billed e-Invoice will serve as proof of expense for Malaysian Purchaser. Hence, the self-billed e-Invoice is not required to be shared with Foreign Seller and there would not be any request for rejection from Foreign Seller.
- 10.4.7 Kindly note that for the purposes of self-billed e-Invoice, where service tax on imported taxable service is applicable in accordance with the relevant SST legislation, taxpayer is required to include the service tax amount in the said self-billed e-Invoice.

- 10.4.8 In relation to importation of goods, the Malaysian Purchaser should issue a self-billed e-Invoice latest by the end of the month following the month of customs clearance being obtained .
- 10.4.9 Meanwhile, in relation to importation of services, self-billed e-Invoice should be issued latest by the end of the month following the month upon (1) payment made by the Malaysian Purchaser; or (2) receipt of invoice from foreign supplier, whichever earlier. The determination of the aforementioned (1) and (2) is in accordance with the prevailing rules applicable for imported taxable service.

- **Example 18**
- **Food Eatery Sdn Bhd** (Buyer) has entered into an agreement with **ABC Advisory Ltd** (Supplier), a legal advisory service provider based in the United Kingdom.
- ABC Advisory Ltd has issued an invoice amounting to RM200,000 for providing professional legal advice to Food Eatery Sdn Bhd.
- The legal advice relates to matters in Malaysia and thus, imported taxable service would be applicable on the provision of the services.
- Food Eatery Sdn Bhd has paid for the services on 31 July 2025.
- In order to substantiate the expense for tax purposes, Food Eatery Sdn Bhd is required to issue a self-billed e-Invoice.
- In completing the self-billed e-Invoice, Food Eatery Sdn Bhd is required to input all the required fields as outlined in Appendices 1 and 2 of the e-Invoice Guideline, including supplier's details as per the invoice, with the exception for supplier's TIN (i.e., buyer to input general supplier TIN as mentioned in Table 10.1).

Example of validated self-billed e-Invoice for transaction with foreign supplier

Food Eatery Sdn Bhd
 1, Tingkat 2, Jin Jaya, 40150 Selangor, Malaysia
 0312345678 (Office) / 6012334567890 (Mobile)
 Food.eatery@gmail.com

E-INVOICE
 e-Invoice Type: 11 – Self-billed Invoice
 e-Invoice version: 1.0
 e-Invoice code: INV00005
 Unique Identifier No: 123456789-2023-7654231
 Original Invoice Ref. No.: Not Applicable
 Invoice Date and Time: 2025-08-01 13:14:52

Supplier TIN: E100000000030
 Supplier Name: ABC Advisory Ltd
 Supplier Registration Number: NA
 Supplier SST ID: NA
 Supplier Business Address: 1, Street Avenue, N0P 123, England
 Supplier Contact Number (Office): 441234567890
 Supplier E-mail: ABC.advisory@gmail.com
 Supplier MSIC code: 00000
 Supplier business activity description: NA

Buyer TIN: C987654321120
 Buyer Business Registration Number: 29802101000023
 Buyer SST ID: L10-5621-78000000

| Classification | Description | Quantity | Unit Price | Amount | Disc | Tax Amount | Total Product / Service Price (incl. tax) |
|-----------------------------|--------------------------------------|----------|--------------|--------------|------|-------------|---|
| 035 | Provision of legal advisory services | 1 | RM200,000.00 | RM200,000.00 | - | RM16,000.00 | RM216,000.00 |
| Subtotal | | | | RM200,000.00 | - | RM16,000.00 | RM216,000.00 |
| Total excluding tax | | | | | | | RM200,000.00 |
| Tax amount (SST) | | | | | | | RM16,000.00 |
| Total including tax | | | | | | | RM216,000.00 |
| Total payable amount | | | | | | | RM216,000.00 |

| Total Product / Service Price | Tax code | Tax type | Tax Rate | Tax amount |
|-------------------------------|----------|-------------|----------|------------|
| RM200,000 | 02 | Service Tax | 8.00% | RM16,000 |

Digital Signature:
 7e83e05cce9b5cb17ac0deec3b7c5gyba983f6dc50531c7a919f28d5fb369evt4

Date and Time of Validation: 2025-08-01 13:14:53

This document is a visual presentation of the e-Invoice




Figure 10.2 – Example of validated self-billed e-Invoice for transaction with foreign supplier in PDF format

Goods sold or services rendered by Malaysian Seller to Foreign Purchaser

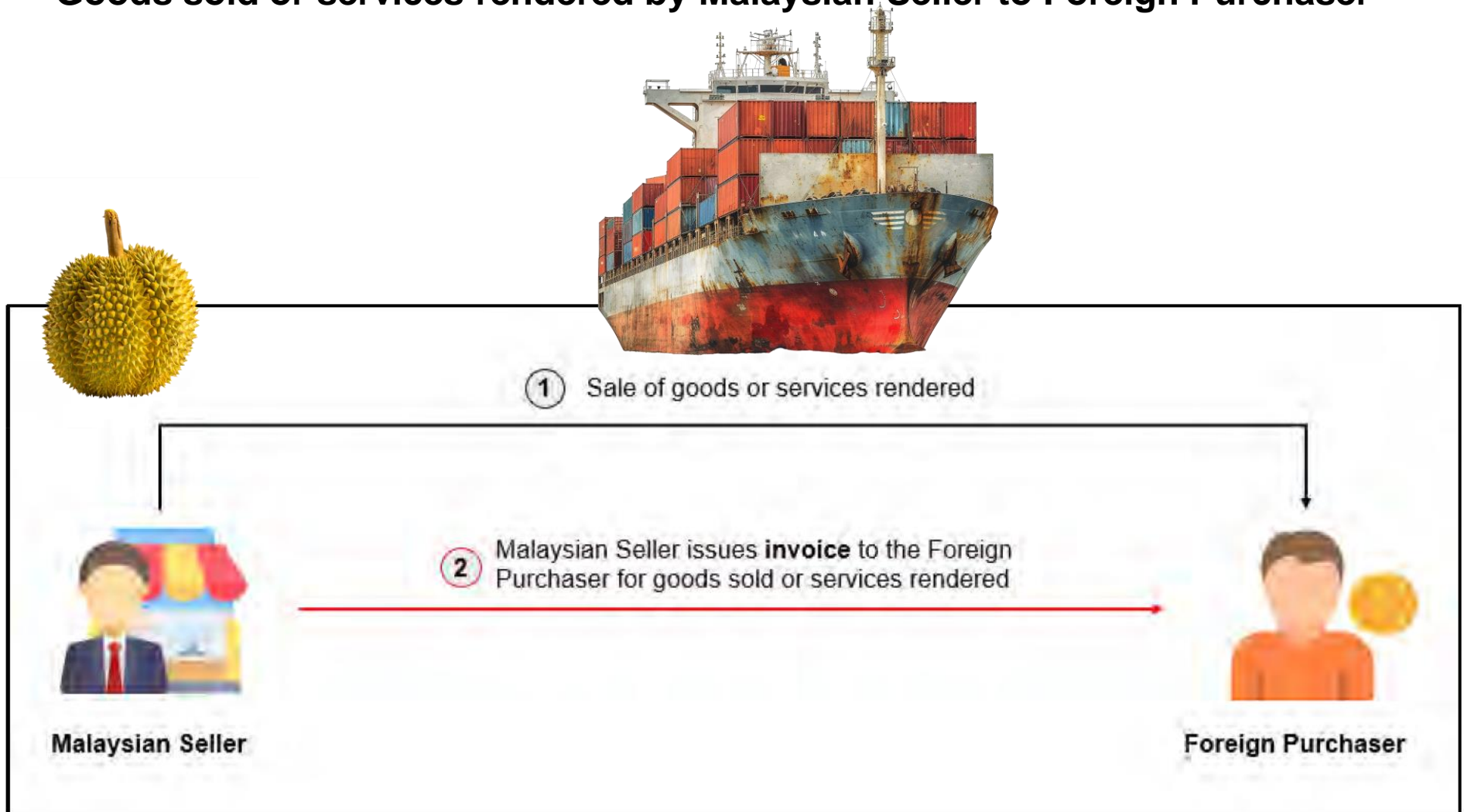


Figure 10.3 – Current transaction flow between Malaysian Seller (Supplier) and Foreign Purchaser (Buyer)

- 10.5.1 Currently, Malaysian Seller would issue an invoice/ bill/ receipt to the Foreign Purchaser to record the transaction e.g., sale of goods or provision of services.
- 10.5.2 Upon the implementation of e-Invoice, Malaysian Seller is required to issue an e-Invoice to the Foreign Purchaser to record the said income.

- 10.5.3 The steps involved for issuance of e-Invoice by the Malaysian Seller are as follows:
- **Step 1:** Upon a sale or transaction being concluded, the Malaysian Seller will issue an e-Invoice to Foreign Purchaser to record the transaction e.g., sale of goods or provision of services.
- For the purpose of e-Invoice issuance, the roles of both parties would be as follows:
- i. Supplier: Malaysian Seller
- ii. Buyer: Foreign Purchaser

- **Step 2:** The Malaysian Seller will be required to complete the required fields as outlined in Appendices 1 and 2 of the e-Invoice Guideline.
- Where certain required details are not available due to:
- i. The details are not applicable to the Foreign Purchaser; or
- ii. The details are not provided by Foreign Purchaser

- the Malaysian Seller to input “**NA**” in the e-Invoice.

- **Step 3:** The process of issuing the e-Invoice by Malaysian Seller shall follow the detailed e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline, with the following exceptions:
 - i. Once the e-Invoice has been validated, IRBM will send notification to the Malaysian Seller only (i.e., no notification to be sent to Foreign Purchaser as they are not using MyInvois System).
 - ii. The validated e-Invoice will serve as proof of income for Malaysian Seller. The Malaysian Seller would share a copy of the validated e-Invoice to the Foreign Purchaser as a business-as-usual practice for record purposes.
 - iii. As Foreign Purchaser is not part of MyInvois System, there would not be any request for rejection from Foreign Purchaser. Should there be any error on the validated e-Invoice, any adjustment should be made by issuance of credit note/ debit note/ refund note e-Invoice by the Malaysian Seller.

Answer:

1. Using Lazada's Self-Billed E-Invoice as Proof of Income:

1. Lazada's self-billed e-invoices serve as official documentation of transactions between Lazada and the merchant for goods sold on the platform. To incorporate these e-invoices into the merchant's accounting system as proof of income, the merchant should:
 1. Capture the relevant information from the self-billed e-invoice, such as invoice number, date, transaction details, and amounts, into their accounting records.
 2. Ensure that the e-invoice data is accurately recorded and reconciled with their sales and revenue records.
 3. Retain the original self-billed e-invoice as supporting documentation for tax and audit purposes.

2. Potential for Double Transaction:

1. If the merchant also issues an invoice in their accounting system for the inventory sold on Lazada, there is a risk of double counting the transaction if not handled properly.
 2. To avoid double counting, the merchant should:
 1. Ensure that only one invoice, either from Lazada's self-billed e-invoice or their accounting system, is recorded for each transaction.
 2. Reconcile the sales recorded in their accounting system with the information provided in Lazada's self-billed e-invoices to identify and eliminate duplicates.
 3. Clearly document and reconcile any differences between the e-invoices issued by Lazada and the merchant's internal records to maintain accuracy and compliance.
- In summary, merchants can use Lazada's self-billed e-invoices as proof of income in their accounting systems by accurately capturing and reconciling the relevant transaction data. However, careful attention must be paid to avoid double counting transactions and ensure compliance with tax regulations and accounting standards.



“Thank you, thank you, thank you



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