

**KOMPILASI SOALAN DAN JAWAPAN  
SEMINAR BELANJAWAN 2025  
14 JANUARI 2025**

**TOPIK 3  
e-INVOIS: INFORMASI TERKINI BAGI  
PERNIAGAAN DI MALAYSIA**

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1.	Untuk syarikat yang dah berdaftar dan MSIC code salah, macam mana nak tukar?	Maklumat kod MSIC yang berkaitan boleh dimasukkan untuk setiap transaksi e-Invois.
2.	For commission we need self bill, can the commission issue e invoice to us instead of we self bill ? Like giving two choice or compulsory only can self bill ?	As provided in Section 8 of e-Invoice Specific Guideline, self-billed e-Invoice is required to be issued to agent, dealer or distributor for payments (whether in monetary form or otherwise) including commissions. Kindly check whether principal and agent relationship exist between the parties. If there is such relationship, self-billed e-Invoice is required to be issued.
3.	To confirm that if the sub-contractor (individual) no require to issue e-invoice to me if the individual had business income below RM 100k?	Taxpayer with annual revenue or turnover below RM150,000 is currently exempted from e-Invoice implementation. Consequently, the normal invoice/ bill/ receipt issued by the taxpayer may be used to substantiate expense. Kindly refer to Part 3: E-Invoice for MSME – General FAQs for better understanding.
4.	For Non-refundable deposit received, is it we compulsory to issue e-inv for that deposit upon the receipt of the deposit? Or we only issue the final e-inv when all sales are concluded.	If the deposit is non-refundable, the Seller is required to issue e-Invoice upon receipt of the deposit. However, if the deposit is refundable, the issuance of e-Invoice is not required.
5.	If Mr B has one partnership with annual revenue RM500k, and Mr B has sole-prop annual income RM20k. Partnership need to implement e-Invoice. Does Mr B not required to implement eInv for his sole prop?	Partnerships with an annual revenue or turnover exceeding RM150,000 are not exempted from mandatory e-Invoice implementation. Therefore, any transactions that is carry out under the partnership name would require an e-invoice. However, enterprises with an annual revenue or turnover below RM150,000 are exempted from this requirement. Nonetheless, this exemption does not apply to the following taxpayers: a) Taxpayers with non-individual shareholders (or equivalent) whose annual revenue or turnover exceeds RM150,000; b) Taxpayers that are subsidiaries of a holding company with an annual revenue or turnover exceeding RM150,000; or c) Taxpayers with related companies or joint ventures whose annual revenue or turnover exceeds RM150,000.

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6.	For mileage claim, the practice now does not require staff to provide any receipt on the claims, its calculated based on the distance travelled. When company payout claims, what are the einvoice actio	<p>IRBM has granted certain concession with regard to Employment Perquisite and Benefits (Section 6 – e-Invoice Specific Guideline) and Certain Expenses Incurred by the Employee on behalf of the Employer.</p> <p>Issuance of e-Invoice for such mileage claim is not required if (1) such perquisite or benefit is clearly stated in the employer's policy; or (2) the employer can prove that the employee has incurred expenses on behalf of the employer.</p>
7.	We as company do need to request from gov organization? Are government organizations required to issue e-invoices (e.g: JPJ, hospitals, MBSA)?	<p>Currently, the government, statutory body, statutory authority and local authority are exempted from e-Invoice implementation. Consequently, any invoice or receipt issued by the aforesaid entities may be used to substantiate expense.</p> <p>Starting from 1 July 2025, statutory body, statutory authority and local authority are required to implement e-invoice as well</p>
8.	Mr A has 2 partnerships (P). Annual income of RM80k (50% profit sharing) for each P. Mr. A is regarded as person carry a business? If yes, the RM150k is based on total sum of both P or respective P?	<p>Yes, Mr. A is an individual conducting a business. For the determination of RM150,000 threshold in regards to exemption from implementing e-invoice for MSME, annual revenue / turnover for each partnership has to be assessed separately. For example, if partnership A has more than RM150,000 annual revenue while partnership B has less than RM150,000 annual revenue, partnership A is required to implement e-invoice. On the other hand, partnership B is exempted from e-invoice implementation until it reaches annual turnover of RM150,000.</p>
9.	Since MyInvois portal have all data, can we just use MyInvois portal data to do account. No need to keep supplier invoices. Will LHDN accept this method? are we allow to download the data from myinvoi	<p>Through MyInvois Portal, both suppliers and buyers have the option to request and retrieve e-Invoices. The portal provides essential invoice details in various formats such as XML, JSON, metadata, grid, and PDF file</p>
10.	Hi, may I ask what happens if the Company did not issue self billed invoice since implementation? Should the Company declare the cumulative amount in the current month?	<p>During the 6-month relaxation period, all taxpayers (regardless of industry/ transaction) are allowed to issue consolidated e-Invoice as well as self-billed e-Invoice as the case maybe.</p> <p>Taxpayers may refer to Section 16 of e-Invoice Specific Guideline for reference on this. However, the consolidated e-Invoice/consolidated e-Invoice must be issued on a monthly basis and submitted to IRBM within seven (7) calendar days after the month end.</p>

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		Please also note that upon expiry of the 6-month relaxation period, issuance of consolidated self-billed e-Invoice is only allowed for <b>3</b> self-billed circumstances stated in Section 3.6.5 of the aforesaid guideline. For industry/activity that requires e-Invoice to be issued for each transaction (i.e., consolidation of e-Invoice is not allowed), you may refer to Section 3.7.
11.	E-Invois untuk Pempengaruh (Influencer), adakah perlu dan fasa bila boleh di implement?	<p>Untuk makluman, Pempengaruh (<i>Influencer</i>) boleh dianggap sebagai orang yang menjalankan profesion dan boleh dianggap individu yang menjalankan perniagaan. Sekiranya pendapatan tahunan bagi Tahun 2022 telah mencapai RM150,000 pempengaruh perlu melaksanakan e-Invois pada fasa 3. Walau bagaimanapun sekiranya pendapatan tahunan tidak melebihi RM150,000 maka pempengaruh perlu melaksanakan e-Invois pada 1 Januari tahun kedua apabila mencapai pendapatan atau perolehan tahunan melebihi RM150,000.</p> <p>Sila rujuk FAQ umum kami untuk mendapatkan maklumat dan contoh yang lebih jelas.</p>
12.	Saya seorang pemilik tunggal. Dalam MyInvois portal, walaupun saya sudah switch account. Tapi E-Invoice header saya masih dalam individu nama dan bukan nama syarikat seperti ABC Enterprise	Sila kemukakan maklumat terperinci supaya pihak kami dapat mengenal pasti punca sebenar masalah
13.	Hi, for Enterprise, will use Individual TIN number right? How about individuals that does not register with LHDN? DO we still need to advise them to register with LHDN? Is there's other way?	For sole proprietorship, the business owner's individual TIN is used and taxpayer needs to register the ROB number. Business owner role can be applied through MyTax and thereafter, taxpayer is required to proceed with the provisioning process in MyInvois Portal.
14.	Adakah e invois terpakai utk agensi dibawah kerajaan dan GLC? Utk agensi dibawah kerajaan invois dikeluarkan tidak melibatkan seperti jualan barang.	Untuk e-Invois di bawah agensi kerajaan tidak perlu buat masa ini. Pihak LHDNM akan mengemaskini status keperluan e-invois dari masa ke semasa.
15.	Kalau comp tak keluarkan e-invois sbb rev under 100k per month. Then cust minta e-invois, so kami just sediakan invois biasa je la kan?	<p>Penjual yang mempunyai jualan / perolehan di bawah RM 150,000 pada Tahun Taksiran 2022 dan 2024 boleh mengeluarkan invois / bil/ resit standard kepada pembeli dan tidak tertakluk kepada pengeluaran e-Invois.</p> <p>Namun jika penjual mempunyai pendapatan melebihi RM 150,000 pada tahun 2024 / selepas tahun 2024, penjual akan memulakan pelaksanaan e-Invois</p>

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		pada 1 Januari pada tahun ke-2 selepas mencapai ambang RM 150,000. Sebagai contoh penjual mencapai ambang RM 150,000 pada tahun taksiran 2026, maka tarikh pelaksanaan wajib e-Invois bagi penjual adalah pada 1 Januari 2028.
16.	Based on the non-application conditions of RM150k exemption, does sole shareholder/director having two companies (1st co:>150k, 2nd co: 10k), is both companies regarded as related company?	The term "related company" is as defined under the section 2 of the Promotion Investments Act 1986.
17.	Saya seorang pemilik tunggal. Dalam MyInvois portal, saya sudah switch account. Tapi E-Invoice header saya masih dalam individu nama dan bukan nama syarikat. Macam mana tukar invoice header kpd sykt?	Untuk mengeluarkan e-invois sebagai pemilik tunggal, pembayar cukai perlu mendaftar nombor ROB dan memohon peranan Pemilik Perniagaan di MyTax
18.	A sole shareholder & director owns 2 companies (A co.>RM150k turnover, while B co.<RM150k), does B co. regarded as related company of A co.?	The term "related company" is as defined under the section 2 of the Promotion Investments Act 1986.
19.	Untuk urus niaga yang melibatkan individu yang tidak memiliki perniagaan .e invois bil sendiri dibuat oleh penjual atau pembeli?	Perniagaan yang berurusan dengan individu yang tidak menjalankan perniagaan perlu mengeluarkan e-Invois bil sendiri ( <i>self-billed e-Invoice</i> ). Mohon rujuk Seksyen 8.3 Garis Panduan Spesifik untuk maklumat lanjut.
20.	Ali is a partner (50% profitsharing) of a partnership (sales>RM150k ). If Ali has his personal property rented out to tenant, is he required to issue e-Invoice for the rental income as he is partner?	Yes, your understanding is in order. Since Ali is an individual conducting a business, Ali is required to issue e-invoice for rental income received from renting out his personal property.
21.	ROB dah berdaftar 15 tahun, peranan juga sebagai majikan.. Tapi myinvois portal tidak dapat tunjuk nama majikan. Hanya individu nama saja masa nak issue E-invois	Sekiranya nombor pendaftaran perniagaan (ROB) telah dikemaskini dengan LHDNM, puan perlu memohon peranan 'Pemilik Perniagaan' dalam portal MyTax bagi membolehkan e-Invois dikeluarkan atas nama perniagaan dan bukan atas nama individu.
22.	If Alex has one partnership (annual sale:RM300k) & he has a sole-prop annual income RM20k. Does Alex required to implement elnv for his sole prop due to his partnership sales >RM150k?	As partnership has already reached more than RM150,000, then it must implement e-invoice according to the timeline. The sole-proprietorship business is required to issue e-Invoice when it reaches annual revenue or turnover of at least RM 150,000.
23.	Do we need raise self-bill invoice for fixed deposit received from bank for company	The bank is required to issue e-Invoice for interest earned on the fixed deposit. However, the bank is not required to issue e-Invoice for the placement or upliftment of the fixed deposit. Kindly refer to Section 4 of e-Invoice Specific Guideline as well as Industry Specific Frequently Asked Questions (FAQs) - Financial Services,

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		Stockbroking and Unit Trust.
24.	Do we need raise self-bill invoice for fixed deposit received from bank for company	Refer answer to item 23.
25.	If comp rev under 150k/yr tapi nak guna e invois boleh ke?	Pelaksanaan e-Invois secara sukarela oleh pembayar cukai amatlah digalakkan.
26.	Mr Z has Partnerships A and B, Mr Z has major shares and control over A and B. The annual revenue of sales of A & B is RM200k and RM50k respectively. Do both the partnerships required to issue e-inv?	It is mandatory for Partnership A to implement e-Invoice as its annual revenue / turnover has exceeded the threshold of RM150,000. On the other hand, Partnership B is exempted from implementing e-invoice until its annual turnover or income reaches at least RM150,000.
27.	Kelayakan untuk issue e-invoice sekiranya yearly revenue RM150k and above atau above RM150k ?	Pengecualian pelaksanaan e-invois adalah bagi pendapatan tahunan atau perolehan tahunan di bawah RM150,000.
28.	If my treshold for einvoice supposed on phase 3 but i start on phase 2, so the 6months grace period shall be calculated from phase 2 or phase 3 according my treshold?	The 6-month relaxation period starts from respective taxpayer's mandatory e-Invoice implementation timeline. So, in this case your 6-month relaxation is from 01.07.2025 until 31.12.2025
29.	How to change the TIN number of a partnership when the company become a sole proprietorship ?	<p>Taxpayer would need to request for closure of partnership tax file and then proceed to update the sole-proprietorship business's 12-digit SSM Registration Number in IRBM database.</p> <p>To proceed with the aforesaid action/ update, taxpayer is required to submit a copy of the relevant SSM registration / closure document via the Customer Feedback Form.</p> <p>Upon approval, taxpayer needs to apply for the role of 'Business Owner' in MyTax portal to enable e-Invoices to be issued in the business name.</p>