

**KOMPILASI SOALAN DAN JAWAPAN
SEMINAR PERCUKAIAN KEBANGSAAN TAHUN 2025
SIRI 3 : 29 OKTOBER 2025**

TOPIK: e-INVOIS : PERSEDIAAN STRATEGIK KE ARAH PEMATUHAN MANDATORI

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1.	I have one property that I am renting out, do I need to issue e-invoice? I have employment income, and sole prop income (different business nature) but not rental business. How do I issue the e inv?	Based on the information provided, if the taxpayer (TP) is an individual who is not carrying out a rental-related business, then an e-Invoice is not required to be issued for the rental income.
2.	If JMB or MC's revenue is less than RM500k, are they still required to comply with E Inv?	JMB / MV / RA with an annual income of less than RM500,000 are subject to the e-Invoicing implementation as outlined in Frequently Asked Questions (FAQs) 11 to 13.
3.	Berapa lama tempoh maksimum yang dibenarkan untuk mengemukakan e-invois sekiranya syarikat menjual buah sawit dan lazimnya invois dikeluarkan tiga hari selepas bulan jualan?	Tiada keperluan khusus mengenai tempoh masa pengeluaran e-Invois, kecuali bagi kes tertentu seperti e-Invois yang disatukan (consolidated e-Invoice), e-Invois bil sendiri bagi pengimportan barang/perkhidmatan dan e-Invois bagi pendapatan luar negara. Sila rujuk Soalan Lazim Umum (FAQ) nombor 30 untuk penjelasan terperinci.
4.	We are a company and buy chicken for our staff food from pasar malam. The stall owner is exempted from giving e invoice (below 500k). He can provide a normal pymt voucher. What do we need to do?	The receipt issued by the chicken supplier (who is exempt from the e-invoice implementation) can still be used as proof of the company's expenditure for accounting purposes
5.	Staff claim if it is foreign bill company still need to issue self-bill?	For e-Invoicing treatments related to employees, Section 6 & 7 of the e-Invoice Specific Guideline can be referred.
6.	Bolehkah LHDN berikan fungsi untuk download e-invois didalam sistem MyInvois dan berikan akses untuk menyimpan dokumen sampai 7 tahun dan bukannya terhad 30 hari (sekarang)?	MyInvois portal menyediakan fungsi carian dokumen sehingga 30 hari setiap carian, untuk tempoh 2 tahun. Bagi tujuan perekodan jangka panjang, senarai transaksi boleh dimuat turun dan disimpan dalam format Excel yang mempunyai maklumat transaksi lengkap e-invois.
7.	Nowadays got Budi95, if staff claim petrol allowance. How to do self-billed? With subsidy or not?	May refer to Section 6, of E-Invoice Specific Guideline on employment benefits and perquisites also refer. As Budi95 subsidy comes in, the amount is as the amount paid.
8.	When initial sales made was to owner A with TIN no 123, few months later goods were returned by new owner B with TIN no 456, when CN raised, myinvois portal is showing error. What can we do?	Kindly note to include the Unique Identifier Number of the affected original e-Invoice under the "Original e-Invoice Reference Number" field in the issuance of credit note / debit note / refund note e-Invoice.
9.	Will the einvoice help dividend earners track their earnings? When single tier was implemented individuals need not	Only taxpayers that are not entitled to deduct tax under Section 108 of the Income Tax Act 1967 as well as taxpayers who are listed on Bursa Malaysia

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	track dividends. Can Idhd help track using this system	will be exempted from issuing self-billed e-Invoice on dividend distribution. Correspondingly, their shareholders are not required to issue an e-Invoice for proof of income. The individuals may refer the dividend income based on the dividend statement issued as per current arrangement.
10.	For consignment goods where K1 was cleared by foreign vendor, can consignee (local buyer) issue self-billed e-invoice without K1 info if vendor not providing details, to avoid late submission?	Please be informed that the Customs K1 Form Reference Number should be included in the e-Invoice submission. The taxpayer should communicate with relevant parties to obtain the information. Do note that the timeline to submit a self-billed e-Invoice for importation has been updated to the end of the second month following the clearance month, instead of the following month after obtaining clearance.
11.	Apakah perkembangan terbaru bagi definisi barangan mewah "luxury items/product" dan pelaksanaan e-invois ke atas bidang perniagaan ini?	Garis panduan mengenai layanan e-Invois bagi barangan mewah dan barangan kemas masih belum ditetapkan. Walau bagaimanapun, selaras dengan item 8 Jadual 3.6 Garis Panduan Spesifik, berkuat kuasa 1 Januari 2026, penjual diwajibkan mengeluarkan e-Invois individu bagi setiap transaksi tunggal yang melebihi RM10,000.
12.	Need issue self-bill for E-commerce (eg: grab driver)? The receipt from the grab send to email can it be use?	<p>Currently, e-commerce platform provider will issue an invoice to bill / receipt to the Purchaser to record the transaction concluded on the e-commerce platform</p> <p>In addition, e-commerce platform, the Merchant and/or Service Provider is eligible to receive goods sold and/or services performed</p>
13.	A company's turnover does not achieve RM 500K. Do they need to submit if the company has couple of single transaction of more than RM 10K?	If the company is exempted from e-invoice implementation, e-invoice is not required to be issued even for a single transaction with the total amount RM10,000.
14.	Can please explain on pg16 pertaining to new business commencing from YA 2026 the implementation date should be 1 July 2026 or 1 Jan in the second year.?	If the taxpayer's annual turnover or revenue for the first YA (i.e., YA2026) has reached /exceeded RM500,000, the taxpayer is required to implement starting from 1 January in the second year following the YA in which the total annual turnover or revenue reaches RM500,000.
15.	Activity prohibited from issue consolidated e invoice , how about disposal of energy to TNB from energy generated from the solar panel?	The supplier is allowed to issue consolidated e-Invoice for transactions where no request for e-Invoice has been made by the buyer, regardless of business-to-business (B2B), business-to-consumer (B2C) or business-to-government (B2G) transactions, except for transactions / activities listed under Section 3.7 of the e-Invoice Specific Guideline.
16.	Director fee pertaining to Contract FOR service, If the salary + Director fee and other income exceeded rm500k but Director only rm60k. This Director required to issue e invoice for director fee 60k?	No, the salary and other non-business income is not taken into account when determining the threshold for e-Invoice implementation.

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17.	Syarikat telah menjalankan pelbagai aktiviti jualan antaranya kedai runcit namun pendapatan tidak melebihi RM 750K. Namun pendapatan aktiviti utama syarikat melebihi RM 1M. Adakah perlu E-pos juga?	Sistem MyInvois e-POS merupakan kemudahan yang disediakan secara percuma bagi menyokong Perniagaan Mikro dan Kecil dalam pengurusan, perekodan perniagaan serta pelaksanaan e-Invois mengikut kelayakan yang ditetapkan. Sila rujuk https://www.hasil.gov.my/en/myinvoisepos/frequently-asked-questions/ untuk maklumat lanjut berkenaan sistem MyInvois e-POS.
18.	Bagaimana cara nak dapatkan TIN untuk syarikat asing dan tiada SSM no?	TIN Umum bagi Pembekal Luar Negara - EI00000000030 (Rujuk Garis Panduan Spesifik e-Invois M/s 72) TIN Umum bagi Pembeli Luar Negara - EI00000000020 (Rujuk Garis Panduan Spesifik e-Invois M/s 45)
19.	Sports centre will implement e-invoice on 1 Jul 2026. Customers are mainly students below 18 years old (no TIN available), how to issue e-invoice? Sport training is lifestyle relief for parents.	If the customers do not require e-Invoices, the seller can issue normal receipts/ documents and these transactions should then be included in the consolidated e-Invoice which is issued on a monthly basis. If an e-Invoice is requested, the buyer details would be that of the guardian/ parent.
20.	Company incorporated on 31-1-2025. First financial year end is 31-3-2026. Revenue is 3M for FYE31-3-2026. When to start E-Invoice?	The implementation date for the company is on 1 st July 2026. Section 1.5 of the e-Invoice Guideline can be referred.
21.	How long will LHDN keep the e invoice for the issuance to view?	LHDN keeps the record available in the portal for 2 years for viewing.
22.	Adakah LHDNM mempunyai cadangan untuk list kan senarai syarikat API sebagai LHDNM certified?	Pihak penjual boleh merujuk kepada mana-mana pembekal perkhidmatan dipasaran yang mana dirasakan bersesuaian. LHDN menyediakan MyInvois portal secara percuma yang boleh digunakan secara langsung oleh penjual atau bersama-sama ERP secara integrasi API.
23.	Penentuan threshold revenue Rm500k adalah termasuk reimbursement?	Secara umum, penentuan threshold hasil RM500,000 adalah berdasarkan "turnover / revenue" perniagaan, iaitu jumlah hasil daripada jualan atau perkhidmatan sebenar syarikat.
24.	Sekiranya penyewa telah membayar deposit sewa rumah dan penyewa telah melanggar perjanjian sewa. Adakah deposit yang tidak dikembalikan kepada penyewa perlu hantar e-invois?	Sekiranya deposit yang dikutip dibayar balik kepada pembayar, pengeluaran e-invois tidak perlu dikeluarkan. Bagaimanapun, sekiranya deposit tersebut tidak dikembalikan, transaksi tersebut perlu dikeluarkan e-invois kepada pembayar.
25.	A trading company gives donations to its staff due to a family member needing money to settle the medical bill (based on a case-to-case basis). Does the company need to issue a self-billed e-invoice?	The company does not need to issue a self-billed e-invoice because the payment is a non-business compassionate donation, not related to goods/services or employment remuneration.
26.	For cash advance from buyer recorded in balance sheet, can e-invoice be	In cases where the cash advance (deposit) is refundable, the issuance of e-Invoice is not

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	issued only upon goods delivery when amount is reclassified from balance sheet to revenue in P&L?	required. However, if the deposit is non-refundable, issuance of e-Invoice is required and shall be issued once the transaction is recognised.
27.	Jika terdapat audit adjustment bagi amount revenue, namun hanya dimaklumkan selepas audit selesai. Perlukan e-invoice dikemukakan walaupun bukan dalam tempoh tahun semasa?	Pengeluaran e-Invois tidak diperlukan bagi tujuan pelarasan audit. Bagaimanapun, pengeluaran e-Invois seperti Nota Kredit, Nota Debit dan Nota Bayaran Balik boleh dilakukan sekiranya pelarasan transaksi antara penjual dan pembeli perlu dilaksanakan.
28.	Company saya ada menyewa tanah dr company A. Company A belum entitled untuk e-invoice, jadi perlu ke company saya issue self-billed e-invoice bg pihak company A sbb company A tidak issue invoice kpd sy?	Sepanjang tempoh peralihan, Syarikat A dibenarkan mengeluarkan bil/resit/invois biasa (sekiranya Syarikat A masih belum melaksanakan e-Invois mengikut garis masa pelaksanaan) bagi membuktikan sesuatu transaksi untuk tujuan cukai sehingga pelaksanaan penuh e-Invois. Anda boleh terus menuntut potongan cukai menggunakan dokumen sedia ada.
29.	How to apply the my invoice e-pos, with e-pos it mean no need to issue e invoice anymore. And only can apply when turnover exceeded rm750k.?	MyInvois e-POS is a digital Point-of-Sale (POS) platform provided specially for micro and small enterprises. It can be accessed free of charge to improve business operational efficiency and to meet the requirements for e-Invoice implementation. May refer to https://www.hasil.gov.my/en/myinvoisepos for further information.
30.	How is the shadow economy % being determined? Is there no way to drill down specifically to the shadow economies or businesses or individuals?	<p>Under e-Invoice implementation, all taxpayers undertaking commercial activities in Malaysia are required to issue e-Invoice, in accordance with the phased mandatory timeline. The adoption of e-Invoice model, the Continuous Transaction Control (CTC) Model enables a high level of control through the validation of e-Invoices received by IRBM.</p> <p>E-Invoicing helps combat the shadow economy by ensuring every business transaction is recorded in a transparent, standardised, and real-time manner. As more businesses adopt e-Invoices, the space for unreported or cash-only transactions becomes smaller, helping strengthen tax compliance and reduce the size of the shadow economy.</p> <p>However, e-Invoice alone cannot fully eliminate the shadow economy or cash-based economy as it is also influenced by factors such as cash preference, low tax awareness, and informal business practices.</p>