

**KOMPILASI SOALAN DAN JAWAPAN  
SEMINAR PERCUKAIAN KEBANGSAAN TAHUN 2024  
SESI 23 OKTOBER 2024**

**TOPIK: PELAKSANAAN e-INVOIS: AMALAN TERBAIK DAN CABARAN KEPADA  
PERNIAGAAN DI MALAYSIA**

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1.	How do we verify whether a company's annual turnover is less than RM150,000 and is exempted from e-invoicing?	The most straightforward method is for the buyer to directly request confirmation from the supplier regarding their compliance status. The compliance obligation is from the issuance of e-Invoice perspective. In other words, taxpayers whose annual turnover or revenue meets the threshold specified in paragraph 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoices for validation by the IRBM, following the stipulated implementation timeline.
2.	For ICT equip not for einvoice purpose, the ACA rate will follow the rate as per budget 2024 (40% IA and 20% AA)? When this GO will be issued?	In relation to the tax incentives announced during Budget 2024, you may refer to P.U. (A) 327/2024 and P.U. (A) 328/2024, which were gazetted on 30 October 2024.
3.	construction materials industry - cannot issue consol e-invoice. If buyers do not need an e-invoice and are not providing TIN/IC, seller could not issue an e-invoice. Please help	Only construction materials listed under the Fourth Schedule of the <i>Lembaga Pembangunan Industri Pembinaan Malaysia</i> Act 1994 are not allowed to be consolidated. The seller must clearly inform the buyer that they are required to provide their details for e-Invoice issuance.
4.	Suggest that LHDN issue TIN Card to taxpayers which all info inside there. On the card also have QR code. So everytime taxpayers make purchases, just show the card. It will save time.	Thank you for your suggestion. HASiL is currently developing a QR code features that will store buyers' profiles, making e-Invoice transactions easier in the future.
5.	What is definition of related company for RM 150k exemption? are sister companies (held by individual shareholder) considered as related company?	A 'related company' refers to a company where: (a) its operations are or can be controlled directly or indirectly by another company; or (b) it controls or can control either directly or indirectly, the operations of another company, regardless of the beneficial ownership of the share capital.
6.	Currently the MyInvois portal is not user friendly and data are not kept long (so far only can search for 1-month record), what is the proposal from LHDN to improve on data keeping?	To optimize the performance of the MyInvois Portal, taxpayers can search for all documents within the past two years, with each search limited to a 31-day range. Additionally, taxpayers can search for recent documents within the past 31 days, starting from the current date or document. Each search in this case is limited to a 10-day range.
7.	bagaimana dengan enterprise.. lhdn perlu keluaran tin nombor untuk syarikat pemilik tunggal?. atau adakah ia sudah wujud?	Perniagaan milikan tunggal dan pemilik perniagaan dianggap sebagai entiti/pihak yang sama, bukan berasingan. Pemilik perniagaan secara peribadi akan bertanggungjawab ke atas semua perihal perniagaan tersebut. Pendapatan perniagaan akan dilaporkan dalam borang nyata cukai pendapatan individu. Sehubungan itu, nombor pengenalan cukai (TIN) yang akan digunakan untuk pengeluaran e-Invois adalah TIN individu.

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8.	When will definition of MSME be announced for max RM50k tax deduction? follow SME Corp definition? Will it be open to non-MSME? YA24 is ending soon	In relation to the tax incentives announced during Budget 2024, the order will be gazetted in due course.
9.	If we are purchasing from companies exempted from e-invoicing and also exempted from issuance of receipts, what kind of documentation do we need to be the proof of expense?	Taxpayers who have yet to reach the mandatory implementation timeline are allowed to continue issuing existing documentation to record transactions.
10.	If we are using services from foreign subcontractors residing in Malaysia who may not issue e-invoices, what kind of documentation do we need as proof of expense?	All taxpayers engaged in commercial activities in Malaysia are required to issue e-Invoices in accordance with the phased mandatory implementation timeline. Subcontractors residing in Malaysia may be considered tax residents for income tax purposes and may be subject to the Income Tax Act 1967. A subcontractor can be deemed a person carrying out a business, so taxpayers are advised to verify this status with the parties they transact with.
11.	Adakah 'bank charge' di validasikan oleh pihak LHDN yang dikemukakan oleh bank yang merupakan kos kepada syarikat. Mohon pencerahan.	The bank will include bank charges in their statement to the customer as part of the bank's income. If the customer requires an e-Invoice, they should request it from the bank. The bank statement (which is an e-Invoice presented in statement format) will include the bank charges.
12.	Does the Labuan Entities with annual turnover below RM150k exempted from E-Invoice?	<p>The exemption applies to all categories of taxpayers (e.g., individuals, partnerships, companies, cooperatives, etc.) with an annual turnover or revenue below RM150,000. However, this exemption does not apply to the following taxpayers:</p> <ul style="list-style-type: none"> <li>(a) Taxpayers with non-individual shareholders (or equivalent) whose annual turnover or revenue exceeds RM150,000;</li> <li>(b) Taxpayers who are subsidiaries of a holding company with an annual turnover or revenue exceeding RM150,000; or</li> <li>(c) Taxpayers with a related company or joint venture whose annual turnover or revenue exceeds RM150,000.</li> </ul>
13.	Jika syarikat induk membeli kapal untuk anak syarikat berjumlah Rm30juta, adakah syarikat induk perlu isukan invoice kepada anak syarikat (reimburse concept). Jika ya, ini jualan atau pendapatan lain	Sekiranya pembelian adalah pembelian domestik dan penjual telah mengeluarkan e-Invois terus kepada anak syarikat maka tiada e-Invois yang perlu dikeluarkan oleh syarikat induk. Sekiranya e-Invois dikeluarkan kepada syarikat induk maka e-Invois boleh dikeluarkan kepada anak syarikat termasuk apa-apa caj lain yang berkaitan. Walau bagaimanapun, sekiranya pembelian adalah dari penjual asing maka syarikat yang membuat belian (anak syarikat) perlu mengeluarkan e-Invois bil sendiri atas pembelian tersebut. Untuk penerangan lanjut sila rujuk seksyen 5 dalam Garis Panduan Spesifik e-Invois.
14.	"Runner fee" for services such as renewal of road tax, included as fee to agents, distributors and dealers?	The definition of agent, dealer and distributor can be found in section 83A of the Income Tax Act 1967.
15.	Is it mandatory company has to print out invoice from suppliers for LHDN audit?	Taxpayers are reminded to retain sufficient records and documentation (either physically or electronically) related to their transactions, in accordance with current rules and legislation.

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16.	Dengan adanya caj 2% ke atas individu yang menerima pendapatan dividen sebanyak RM 100,000, adakah e-Invois boleh digunakan untuk membantu memudahkan cukai baharu ini ?	Pelaksanaan e-Invois menyokong pendigitalan pentadbiran percukaian di mana setiap transaksi jualan barangan atau perkhidmatan direkodkan dalam format yang berstruktur melalui e-Invois. Sila rujuk Seksyen 11 dalam Garis Panduan Spesifik e-Invois berhubung layanan e-Invois ke atas pengagihan dividen.
17.	adakah MyInvois boleh menjana invois terus pada masa akan datang untuk menolong perniagaan SME?	Portal MyInvois yang disediakan oleh LHDNM boleh digunakan oleh MSME untuk menjana dan mengeluarkan e-Invois kepada pembeli, sekiranya diminta.
18.	No deadline for issuance of e invoice except for consolidated , import of goods and services and foreign income . But why 3 day timeline is still insists in the API for creation of e invoice ?	The 'e-Invoice date and time' must be the date and time when the e-Invoice is issued / transmitted to LHDNM for validation.
19.	How to search for someone TIN in mytax as per informed during the morning sessions?	The IRBM will provide a new facility for taxpayers to easily check Tax Identification Number (TIN) through an online portal. Currently, the available platform for checking TIN is e-Daftar, where users must enter basic information for each search.
20.	Co.A membeli buah sawit tandan segar daripada pekebun kecil individu (pendapatan kurang 150,000), Adakah Co. A perlu mengeluarkan e-Invois sendiri ke atas pembelian tersebut.	Senario ini tidak tertakluk kepada pengeluaran e-Invois bil sendiri. Dokumen sedia ada (seperti invois, penyata, resit bayaran dan lain-lain) boleh digunakan sebagai pembuktian perbelanjaan bagi tujuan percukaian.
21.	Does the company below RM150k exempted issue e-Invoice to buyer, but how about submission consolidated?	All categories of taxpayers (e.g., individuals, partnerships, companies, cooperatives, etc.) with an annual turnover or revenue below RM150,000 are exempt from the issuance of e-Invoices, including consolidated e-Invoices. However, the IRBM encourages exempt taxpayers to adopt e-Invoices on a voluntary basis.
22.	Bagi syarikat yang hanya menerima pendapatan bukan perniagaan (contohnya, pendapatan sewa) jika pendapatan melebihi RM 150,000, adakah dia perlu mengeluarkan e-Invois?	Pembayar cukai yang mempunyai pendapatan atau jualan tahunan melebihi RM150,000 dikehendaki untuk melaksanakan pengeluaran e-Invois.
23.	Bagaimana LHDN akan kekang penggunaan maklumat individu untuk pengeluaran invois bil sendiri oleh pihak lain?	Konsep pelaksanaan e-Invois adalah sama dengan konsep pengeluaran Invois manual yang dikeluarkan selama ini. Penjual akan mengeluarkan invois kepada pembeli sebagai bukti transaksi. Bezanya, pelaksanaan e-Invois adalah pelaporan jualan secara digital dan melalui proses pengesahan oleh LHDNM.
24.	Please suggest best practices for companies to apply for proof of expense process. We still receive hard copy e invoice from supplier, do we need to check in invois portal also?	Taxpayers are reminded to retain sufficient records and documentation (either physically or electronically) related to their transactions, in accordance with current rules and legislation.
25.	Is the purchase of any ICT Equipment, computer software etc be entitled to the new rate of IA 20% and AA 40% wef 01.01.2015 or must they be for e-invoice purposes to qualify?	With regard to the tax incentives announced in Budget 2024, please refer to P.U. (A) 327/2024 and P.U. (A) 328/2024, which were gazetted on 30 October 2024. As for the tax incentives announced in Budget 2025, the relevant order will be gazetted in due course. We appreciate your patience in this matter.

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26.	Illustrative Guide No 9-Landlord taxed under 4(a) of ITA will need to issue e-invoice to tenant for the rental and utility charges. Does it mean Landlord (company) taxed under 4(d) is not required to?	If the individual landlord is not conducting a business, the tenant (if they are a business) is required to issue a self-billed e-Invoice for the rental of the property. An exemption from implementing e-Invoices applies if both the landlord and the tenant are individuals not conducting a business.
27.	For those Company that participate voluntarily (earlier than mandatory implementation), does the Co. has the flexibility not to fully comply with e-Invoice requirement before mandatory implementation?	During the interim relaxation period, taxpayers are allowed to adopt the concession provided in paragraph 16.2 of the e-Invoice Specific Guideline.
28.	Foreign E commerce platform owners are not subject to e invoice ! I am a SME which buying and selling through the foreign platform ! Am I subject to e invoice ?	The e-Invoice (if selling to a foreign buyer) and the self-billed e-Invoice (if purchasing from a foreign seller) are applicable to taxpayers who have transactions via foreign e-commerce platforms.
29.	Property developers have unique transactions like JV , and recognition of revenue based on % of completion and costs ! Will there be a specific guideline to be issued ?	You may refer to the Industry-Specific FAQ for Construction for more guidance on revenue recognition based on the percentage of completion and cost.
30.	E-invoice listed SSM no. as compulsory to have. What about businesses in Sabah & Sarawak who doesn't have SSM no.?	The Business Registration Number (BRN) refers to any business reference number provided by the business registrar. This means that the BRN also includes the registration number provided by other business registrars, including those in Sabah and Sarawak (i.e., Local Authorities) and is not limited to the SSM for businesses registered in Peninsular Malaysia.
31.	Does JMB or MC for residential properties required to comply e invoices as well? How about MC for commercial properties?	All categories of taxpayers, including JMB and MC are subject to e-Invoice implementation.
32.	If a sole-prop owner having own property and receive rental income where the rental income is tax under S.4(D) under his personal tax.. Do he need to issue e invoice for the rental income received?	Yes, an e-Invoice is required to be issued to the tenant.
33.	Retail of plank wood can do consolidated E-invoice?	Taxpayers are allowed to issue a consolidated e-Invoice to record all transactions conducted in the previous month, except for activities/transactions stipulated under paragraph 3.7 of the e-Invoice Specific Guideline.
34.	The business have two business which are manufacturing and trading. Which MSIC code need to provide to suppliers?	If a taxpayer has multiple MSIC codes, they are obligated to include the MSIC code relevant to the specific transaction on the e-Invoice. In other words, only one MSIC code should be included per e-Invoice.
35.	Can wholesaler issue self billing since wholesaler is the one who set the price for the farmers? (IE: vegetables)	Self-billed e-Invoices are allowed to be issued for transactions stipulated in paragraph 8.3 of the e-Invoice Specific Guidelines.
36.	Sekiranya perbelanjaan tidak disokong dengan e-invoice, adakah perbelanjaan tersebut akan di'add-back' dalam pengiraan cukai syarikat?	Dalam fasa peralihan ke arah pelaksanaan e-Invois, pembayar cukai masih boleh menggunakan bil / resit / invois biasa (bagi transaksi dengan perniagaan yang masih belum sampai tempoh wajib pelaksanaan e-Invois / dikecualikan daripada melaksanakan e-Invois) sebagai pembuktian perbelanjaan bagi tujuan percukaian.

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37.	ACA for ICT expenditure on e-invoice implementation is valid for YAs 24&25. Phase 3 companies with January year ends, how to enjoy the ACA rate if the expenditures incurred between 1.2.25 to 30.6.25?	In relation to the tax incentives announced during Budget 2025, the order will be gazetted in due course. Thank you for your patience.
38.	With E-invoicing, what is the expectation from LHDN towards taxpayer?	e-Invoices promote digitalization in tax administration and make business operations more efficient by ensuring proper record-keeping.
39.	Foreign income no gain or loss on CER? Then how on Malaysia supplier issue regular e-invois for custom clearance and later the amount received is more or less to declare by end of following month	An e-Invoice is required to be issued based on the amount declared in customs forms or requirements imposed by RMCD. As for the gain or loss on foreign exchange, it is merely an accounting adjustment and does not require an e-Invoice to be issued. Kindly note that income and expense recognition should follow the applicable accounting standards and is not impacted by e-Invoice implementation.
40.	Wakil majikan Dan pengarah, is expose to company's tax when go thru MyTax of the wakil, where is p&c? Wakil majikan only can read notification, only as wakil pengarah can view the supplier name. Tq	IRBM acknowledges this concern and is in the process of enhancing the MyTax Portal to allow the viewing of information related to taxation matters or e-Invoices.
41.	Syarikat2 SME yg revenue <150k tidak perlu keluarkan einvoice, adakah terdapat nilai ambang iaitu 150k untuk penjualan brg, dan 100k untuk perkhidmatan?	Semua pembayar cukai yang mempunyai pendapatan atau jualan tahunan (termasuk jualan barangan atau perkhidmatan) di bawah RM150,000 dikecualikan daripada pelaksanaan e-Invois, kecuali bagi pembayar cukai yang mempunyai pemegang saham bukan individu / <i>joint venture</i> / syarikat berkaitan dengan pendapatan atau jualan tahunan melebihi RM150,000.
42.	Syarikat kami menuntut subsidi LPG daripada MOF. Menurut Guideline nama customer adalah General Public dan TIN EI0000000010. Untuk makluman tuan kami submit via API. Adakah ini betul hingga kini.tq	Nombor TIN Umum bagi kerajaan (sebagai pembeli) adalah EI00000000040.
43.	Do taxpayer need to implement e-invoice starts fr 1/1/2026 if the rev was > 150k in yrs 2023 & 24(2022 revenue was 130k), which is 1st Jan in 2nd yr after the yr when exempt'n threshold has surpassed?	If the total annual turnover or revenue exceeds RM150,000 in 2024, the taxpayer will be required to start implementing e-Invoices from 1 January 2026.
44.	In countries with strong data privacy laws like European Union has restrict taxpayer in obtaining personal data, i.e. passport no. from recipient. Conso self-billed e-invoice allowed after relaxation?	After the relaxation period, a consolidated e-Invoice will still be allowed if the buyer does not request an e-Invoice from the seller.
45.	Selain Sistem MyInvois, Hasil ada senarai software yang telah diiktiraf dan boleh digunakan untuk tujuan pengemukaan e-Invoice?	Pihak LHDNM tidak mengiktiraf mana-mana pembekal perisian atau pihak ketiga bagi tujuan pelaksanaan e-Invois. Pilihan dan penilaian tersebut perlu dibuat sendiri oleh pembayar cukai mengikut keperluan perniagaan masing-masing.
46.	Pembeli diberi pilihan untuk minta e-invois daripada penjual.Sama ada kejayaan e-invois akan diukur berdasarkan kepada statistik pembeli yang berjaya muatturun e-invois dalam sistem e-invois di mytax?	Pelaksanaan e-Invois bertujuan untuk menyokong agenda pendigitalan dalam pentadbiran percukaian dan memastikan operasi perniagaan berjalan dengan lancar dengan penyimpanan rekod yang teratur.
47.	Currently the verification only on TIN. During sandbox testing, we encountered another person using my company's TIN can be validated. Will this happen in actual MyInvois portal?	The sandbox environment mirrors the production environment exactly. Should there be any mistakes or errors on the e-Invoices issued, the taxpayer is advised to approach the other party for rectification.

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48.	Slaid 32 menunjukkan penjual yg berjaya hantar e-invois ke LHDNM? Ada statistik berapa ramai pembeli yang berjaya muat turun invois dalam myinvois di mytax?	Statistik yang dipaparkan adalah jumlah e-Invois yang telah diterima oleh LHDNM. Setiap pembeli boleh log masuk ke Portal MyInvois untuk melihat transaksi yang dibuat sebelum ini sekiranya ada membuat permintaan e-Invois daripada penjual.
49.	can employee purchase on behalf of company on foreign e-commerce platform	Yes. The current business practice for staff claims is still applicable if the expenses are clearly stated in the employer's policy. Company is allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting documentation to support the particular transactions as proof of expense for tax purposes. You may refer to Section 7 of the e-Invoice Specific Guideline for further clarification.
50.	Can we use the same invoice number to resubmit for re-validation after correcting the error in the first submission?	Yes, you can use the same invoice number to resubmit for re-validation after correcting the error in the first submission.
51.	For FFB Commodity -Is it possible to consider allow them to issue the self bill e-invoice to their supplier (Oil palm holder) "in the condition that when the selling price was determined by the buyer"	Self-billed e-Invoices are allowed to be issued for transactions stipulated in paragraph 8.3 of the e-Invoice Specific Guidelines.
52.	International organizations are exempted from E invoice - any example ? Any section 2 definition for our reference ?	An international organization, as defined under the International Organizations (Privileges and Immunities) Act 1992, includes entities such as: (a) United Nations Educational, Scientific and Cultural Organization (UNESCO) (b) International Monetary Fund (IMF) (c) World Health Organization (WHO)
53.	Adakah e-invoice untuk lhdn hanya mengenalpasti currency dalam MYR sahaja atau boleh dalam foreign currency. Kalau boleh menggunakan foreign currency perlukah nyatakan dalam converted rate?	e-Invois boleh dipaparkan dalam mana-mana mata wang, termasuk RM. Melainkan terdapat keperluan undang-undang untuk memasukkan nilai bersamaan RM, pembayar cukai boleh mengeluarkan e-Invois dalam mata wang asing. Pembayar cukai boleh merujuk perenggan 13 dalam Garis Panduan Spesifik e-Invois untuk maklumat lanjut.
54.	Is grant or donation received by SME subject to e invoice ?	The party receiving the donation or grant is required to issue an e-Invoice.
55.	If a company mandatory on 1st jan 2025. Is that means the 6 month relaxation period is until july 2025?	A 6-month interim relaxation period will apply from the date of mandatory implementation for each phase. If a company is required to implement e-Invoices from 1 January 2025, the interim relaxation period will be from 1 January 2025 to 30 June 2025.
56.	Definition of related co. for RM150k. Refer to controls/is controlled by another company >50% shareholding above or referring to Section 140A(5A) of ITA (20%+1 of the 3 conditions) ?	A 'related company' refers to a company where: (a) its operations are or can be controlled directly or indirectly by another company; or (b) it controls or can control either directly or indirectly, the operations of another company, regardless of the beneficial ownership of the share capital.
57.	Sekiranya wakil pengarah yang didaftarkan di dalam mytax portal tidak mendapat notifikasi, dimanakah issue ini boleh diajukan untuk pihak mytax portal.	Pembayar cukai perlu mengemas kini e-mel yang berkaitan bagi memastikan notifikasi diterima. Jika terdapat sebarang isu / pertanyaan berkaitan pelaksanaan e-Invois, pembayar cukai boleh mengemukakan maklum balas melalui <a href="https://feedback.myinvois.hasil.gov.my/">https://feedback.myinvois.hasil.gov.my/</a>

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58.	Will conso self-billed e-invoice allowed for company carry out direct selling business on payment of commission to local & foreign agents, dealers or distributors after relaxation?	Consolidated self-billed e-Invoices are allowed to be issued for transactions stipulated in paragraph 3.6.5 of the e-Invoice Specific Guidelines.
59.	Adakah ejen yang mengendalikan tempat parkir yang mempunyai sistem parkir elektronik merupakan pengendali di bawah transaksi e-dagang?	Ejen atau operator yang mengendalikan tempat parkir bukan merupakan pengendali transaksi e-Dagang. Contoh platform e-Dagang adalah Shopee, Lazada, Zalora dan lain-lain.
60.	For industry where the invoice is generated by the buyer instead (such as palm oil mills that issues self bill invoices to its FFB sellers), do they continue issuing self bill e-invoice instead ?	Self-billed e-Invoices are allowed to be issued for transactions stipulated in paragraph 8.3 of the e-Invoice Specific Guidelines.
61.	Any specific sample HR policy wording that LHDN will accept the staff claim	For example, the employer issued a memo to the employee for a business trip, and they can make a claim immediately after returning to the office. The amount of the claim they are entitled to depends on the company's internal policy for employees.
62.	If a sole proprietor got 2 different enterprises which one is doing food business while the other is selling stationery; how does the 150k hold? Combined or separate when used to determine 150k?	Where a sole proprietorship operates 2 businesses, the income from both businesses must be combined to determine the threshold of RM150,000. You may refer to the e-Invoice General FAQs no. 88 for further clarification.
63.	Does e-invoice is required if the holding company recharged expenses to subsidiaries but the subsidiaries will not claim any deduction on the expenses (the subsidiaries already ceased operation),	An e-Invoice is required to be issued for intercompany charges.
64.	If the company main business are renting property, the deposit received need to issue E invoice?	It depends on the nature of the deposit (refundable or non-refundable). In cases where the deposit is refundable, the issuance of an e-Invoice is not required. However, if the deposit is non-refundable, the issuance of an e-Invoice is required.
65.	How about employee purchase tools on behalf of company through online platform	The current business practice for staff claims is still applicable if the expenses are clearly stated in the employer's policy. Company is allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting documentation to support the particular transactions as proof of expense for tax purposes. You may refer to Section 7 of the e-Invoice Specific Guideline for further clarification.
66.	When will taxpayer able to search buyer TIN via MyTax Portal?	The IRBM will provide a new facility for taxpayers to easily check Tax Identification Number (TIN) through an online portal. Currently, the available platform for checking TIN is e-Daftar, where users must enter basic information for each search. IRBM will communicate once the platform is ready.
67.	Untuk agen yang menerima komisyen, adakah e-invois perlu dikeluarkan berserta CP58 ?	Penjual perlu mengeluarkan e-Invois bil sendiri bagi bayaran komisen kepada ejen, pengedar dan pengagih. Pematuhan ke atas pengeluaran CP58 perlu diteruskan mengikut keperluan undang-undang sedia ada.

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68.	RM 150,000 exemption is also according to Turnover as at YA 2022?	Yes, e-Invoice will be implemented in phases based on annual turnover or revenue thresholds, as stated in the statement of comprehensive income in the Financial Year 2022 Audited Financial Statements or the annual revenue reported in the tax return for the year of assessment 2022.
69.	We sell items on lazada, so if they are doing self bill, how do we reflect the sales in our acct system? We need to deduct inventory also. Do we issue invoice but don't send for validation?	Income and expense recognition should follow the applicable accounting standards and is not impacted by e-Invoice implementation.
70.	How to identify supplier that qualify for rm150k exemption?" Will lhdnm introduce special identification to this tax payer ?	The compliance obligation is from the issuance of e-Invoice perspective. In other words, taxpayers whose annual turnover or revenue meets the threshold specified in paragraph 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoices for IRBM's validation, according to the stipulated implementation timeline. Taxpayers who have not yet reached the mandatory implementation timeline are allowed to continue issuing existing documentation to record transactions.
71.	Both Co. A and Co. B are 100% are owned by same 2 individuals (common shareholders), Co. A's revenue is above RM150k but Co. B is below RM150k. Does Co. B qualify for the MSME exemption from e invoice	The exemption does not apply to the following taxpayers: (a) taxpayer with non-individual shareholder(s) (or equivalent) with annual turnover or revenue exceeding RM150,000; or (b) taxpayer is a subsidiary of a holding company with annual turnover or revenue exceeding RM150,000; or (c) taxpayer has related company / joint venture with annual turnover or revenue exceeding RM150,000.
72.	Regarding to e-commerce platform, what if purchase of goods from China E-commerce platform such like TaoBao, how does the procedure looks like?	The treatment for e-commerce explained in the e-Invoice Specific Guideline applies to local e-commerce providers. Any transactions via foreign e-commerce platforms (e.g., Taobao) will require Malaysian taxpayers to implement e-Invoices, as explained under Section 10 (Cross-Border Transactions) of the e-Invoice Specific Guideline.
73.	Ada tak initiative LHDN utk update portal myinvoice supaya tunjuk summary jualan & perbelanjaan yang dah buat submission. supaya taxpayer boleh tahu berapa byk jualan/pembelian yang dah submit.	Terima kasih atas cadangan yang diberikan. Portal MyInvois disediakan dengan tujuan utama untuk pengeluaran e-Invois mengikut format berstruktur yang ditetapkan oleh LHDNM. LHDNM akan menyediakan aplikasi <i>electronic point of sales</i> (e-POS) kepada PMKS terutamanya peniaga kecil bagi merekodkan transaksi jualan dan perbelanjaan serta beberapa fungsi tambahan lain seperti perakaunan.
74.	Bagaimana sekiranya penjual tidak mahu keluarkan e-invoice kepada pembeli walaupun penjual tersebut telah tertakluk kepada pengeluaran e-invoice?	Kewajipan pematuhan ke atas pelaksanaan e-Invois adalah dari sudut pengeluaran e-Invois. Dalam erti kata lain, pembayar cukai yang mempunyai pendapatan atau jualan tahunan mencapai ambang yang dinyatakan di perenggan 1.5 dalam Garis Panduan e-Invois dikehendaki mengeluarkan dan mengemukakan e-Invois untuk pengesahan LHDNM, mengikut garis masa pelaksanaan yang ditetapkan. Walau bagaimanapun, dalam tempoh 6 bulan kelonggaran, penjual dibenarkan untuk tidak mengeluarkan e-Invois walaupun diminta oleh pembeli.

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75.	Can I do self billing when purchase vegetables from farmers who did not issue invoice to me?	Self-billed e-Invoices are allowed to be issued for transactions stipulated in paragraph 8.3 of the e-Invoice Specific Guidelines.
76.	Do we have to issue e invoice for long service gratuity or gift in cash?	All taxpayers undertaking commercial activities in Malaysia are required to issue e-Invoices. However, at this juncture, any income or expense related to employment is exempt from e-Invoice issuance. You may refer to paragraph 1.6.7 of the e-Invoice Guideline.
77.	Co. with only nominee director in Malaysia. The rest of the foreign directors are not registered with IRB as no income derived from Malaysia, no TIN. Can Co. appoint the CFO as "Company's director"?	Yes, the company may appoint other personnel as the company's director to apply for the director's role in MyTax, provided there is an official appointment letter as a supporting document.
78.	E-invois kene masuk n log in MyTax peronal ke utk tiap pengarah & staf.?	Ya. Log masuk ke Portal MyInvois adalah menggunakan nombor pengenalan dan kata laluan masing-masing.
79.	Are taxpayers exempted from issuing e- invoice in year if their revenue was more than 150k in year 2023 but less than 150k in year 2024 (2022 revenue was 130k)?	No exemption will be granted once the mandatory implementation year has been determined and taxpayers are required to continue issuing e-Invoices, even if their total annual turnover or revenue does not exceed RM150,000 in subsequent years.
80.	fixed deposit interest received from local banks do we need to issue einvoice to record income	Where customers request for e-Invoice to be issued, financial institutions are required to issue e-Invoice to its customers. The e-Invoice can be visually presented in the format of periodic statements / bills and will detail the amounts owed by the customer (e.g., transaction charges, etc.) as well as payments / credits to the customer (e.g., rebate, interest income from placement of deposit, etc.).
81.	Post 1/7/2025, for companies earning below RM150k, how to determine when is the date they should start implementing E-invoice?	Taxpayers that have been exempted due to annual turnover or revenue below RM150,000 will be required to implement e-Invoices starting from 1 January of the second year following the year in which their total annual turnover or revenue exceeds RM150,000. For example, if the annual turnover or revenue exceeds RM150,000 in 2025, e-Invoice implementation will be required by 1 January 2027.
82.	For sole-proprietorship, why can't I register the profile for the business even tho I've already applied and accepted the "Business Owner" role?	At this juncture, the issuance of e-Invoices for sole proprietors is still under the name of the business owner. IRBM is currently working on enabling the issuance of e-Invoices under the name of the business (similar to other taxpayer categories). IRBM will communicate with the public via the e-Invoice microsite and social media once the feature is ready.
83.	Does Labuan Entities with annual turnover below RM150k exempted for E-Invoice?	The exemption applies to all categories of taxpayers (e.g., individuals, partnerships, companies, cooperatives, etc.) with an annual turnover or revenue below RM150,000. However, this exemption does not apply to the following taxpayers: <ul style="list-style-type: none"> <li>(a) Taxpayers with non-individual shareholders (or equivalent) whose annual turnover or revenue exceeds RM150,000;</li> <li>(b) Taxpayers who are subsidiaries of a holding company with an annual turnover or revenue exceeding RM150,000; or</li> </ul>

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		(c) Taxpayers with a related company or joint venture whose annual turnover or revenue exceeds RM150,000.
84.	How can we get E-Invoice documents older than 30 days? This is not available in MyInvois Portal today.	To optimize the performance of the MyInvois Portal, taxpayers can search for all documents within the past two years, with each search limited to a 31-day range. Additionally, taxpayers can search for recent documents within the past 31 days, starting from the current date or document. Each search in this case is limited to a 10-day range.
85.	Can a company using both API N my e invoice?	<p>IRBM has provided two e-Invoice transmission mechanisms:</p> <p>(a) Through the MyInvois Portal provided by IRBM; and</p> <p>(b) Application Programming Interface (API).</p> <p>Taxpayers may use either or both transmission mechanisms to transmit e-Invoices, as long as there is no duplication of e-Invoices.</p>
86.	Voluntary participate in implementation of eInvoice. If the taxpayer (in phase 3) had issue first eInv. through MyInvois portal on 1 Nov., does that means taxpayer has to comply eInv. rules frm 1 Nov?	The compliance obligation is from the issuance of e-Invoice perspective. In other words, taxpayers whose annual turnover or revenue meets the threshold specified in paragraph 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoices for IRBM's validation, according to the stipulated implementation timeline.
87.	Can A company issue e invoice at head office located Penang ..and another office at Johore issue e invoice ?	Yes, a company can issue e-Invoices from different office locations.
88.	If I have register my tax agent that handles tax-related tasks, can they access myInvois through my account?	No, a tax agent does not have the authority or role to do so. The authority is granted by the designated director of the company.
89.	Currently the maximum transactions appeared is 10,000 in the MyInvois portal, any chance to increase the volume as my company has around 3,000 transactions per day?	<p>In order to improve the performance of the MyInvois System, the following limitations have been put in place:</p> <p>(a) maximum size of 5MB per submission;</p> <p>(b) maximum of 100 e-Invoices per submission; and</p> <p>(c) maximum size of 300KB per e-Invoice.</p> <p>As such, Suppliers are allowed to split the receipts into several consolidated e-Invoices to meet the above requirements.</p>
90.	What is the 6 month interim relaxation period for a Company voluntary participate in the implementation of e-Invoice on 1 November 2024 (mandatory implementation timeline: 1 July 2025)?	A 6-month interim relaxation period will apply from the date of mandatory implementation for each phase. If a company is required to implement e-Invoices from 1 July 2025, the interim relaxation period will be from 1 July 2025 to 31 December 2025. During the interim relaxation period, taxpayers are still required to issue the consolidated e-Invoices / consolidated self-billed e-Invoices on a monthly basis, in accordance with the timing of issuance of consolidated e-Invoice and consolidated self-billed e-Invoice as stipulated under sections 3.6.2 and 3.6.6 of the e-Invoice Specific Guideline respectively.
91.	Currently the submission / report page can only show 100 transactions. My company has 30,000	At this juncture, the export file is based on the current page. If you require a larger list to export, please adjust the pagination (e.g., 10, 15, 30, 50, or 100). IRBM acknowledge the difficulties you have

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	transactions per month which means I need to download 300 reports. Can LHDN improve on this?	encountered in exporting the list. Further consideration for enhancing this functionality will be made in the future.
92.	Also how to access the records in the My invoice portal that is more than 10 days old ! I cannot find the August records already ?	To optimize the performance of the MyInvois Portal, taxpayers can search for all documents within the past two years, with each search limited to a 31-day range. Additionally, taxpayers can search for recent documents within the past 31 days, starting from the current date or document. Each search in this case is limited to a 10-day range.
93.	Why we didn't received notification from e invoice as a customer.	The user is required to manage the notification settings in the MyInvois Portal before they can receive notifications for any transactions that have been set.
94.	Most of the SME in market now is not ready for e-invoice, will Hasil consider to defer anymore?	IRBM understand that many SMEs may face challenges in transitioning to e-Invoicing. IRBM is committed to supporting businesses throughout the process. However, as of now, there are no plans to defer the implementation further. IRBM encourage SMEs to start preparing and take advantage of available resources to ease the transition.
95.	Bagaimana untuk mengeluarkan e-invois atas nama milikan tunggal yang mempunyai 2 perniagaan cth AB enterprise dan ZY enterprise, dimana TIN no adalah nama pembayar cukai individu?	Perniagaan milikan tunggal dan pemilik perniagaan dianggap sebagai entiti/pihak yang sama, bukan berasingan. Pemilik perniagaan secara peribadi akan bertanggungjawab ke atas semua perihal perniagaan tersebut. Pendapatan perniagaan akan dilaporkan dalam borang nyata cukai pendapatan individu. Sehubungan itu, nombor pengenalan cukai (TIN) yang akan digunakan untuk pengeluaran e-Invois adalah TIN individu
96.	Bolehkah penjual menunjukkan Jualan Kasar dan Diskaun dalam sesuatu e-Invoice? Contohnya: Jualan RM1,000 tolak Diskaun RM50, Amaun Bersih RM950	Boleh. Pembayar cukai dibenarkan menggunakan sebarang format untuk paparan visual e-Invois mengikut amalan semasa perniagaan, dengan syarat kod QR disertakan dengan sewajarnya.
97.	What is the CA treatment for the e-invoice implementation costs (developmental costs for customised computer software) if the software is owned by the 3rd party (developer)	In relation to the tax incentives announced during Budget 2024, you may refer to P.U. (A) 327/2024 and P.U. (A) 328/2024, which were gazetted on 30 October 2024.
98.	What is your advice if there are no internet coverage in our area? What if the transaction was incomplete half way during submission, is the validation complete?	Taxpayers must have a reliable internet connection to carry out transactions. If there is a loss of internet connection, taxpayers should check whether the transaction was successfully submitted and validated by IRBM. If validation is not received, taxpayers can resubmit the e-Invoice documents. Please ensure that there is no duplication of e-Invoices submitted to IRBM.
99.	Kenapa dlm myinvoice portal hanya boleh view up transaksi to 30 days shj? Diharap boleh dipanjangkan tempoh tersebut.	To optimize the performance of the MyInvois Portal, taxpayers can search for all documents within the past two years, with each search limited to a 31-day range. Additionally, taxpayers can search for recent documents within the past 31 days, starting from the current date or document. Each search in this case is limited to a 10-day range.
100.	kelonggaran bulan bermula ikut tarikh fasa1(1.8.24) atau ikut tarik tiap fasa2 n fasa3	Tempoh kelonggaran selama 6 bulan diberikan dari tarikh pelaksanaan mandatori e-Invois bagi setiap fasa.

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101.	What if there is no internet coverage in our area?	Taxpayers must have a reliable internet connection to carry out transactions. If there is a loss of internet connection, taxpayers should check whether the transaction was successfully submitted and validated by IRBM. If validation is not received, taxpayers can resubmit the e-Invoice documents. Please ensure that there is no duplication of e-Invoices submitted to IRBM.
102.	Payment to independent director who is not SSM registrant, the taxpayer is required to issue self-billed e-invoice or independent director is required to issue e-invoice to taxpayer?	Where the Director has entered into a contract for service, the Director is required to issue an e-Invoice to the company for any income received. The Director can issue the e-Invoice under his/her name (using their own MyKad number). However, where the Director has entered into a contract of employment, the fees are considered part of employment income. Currently, this is exempted from the issuance of e-Invoices as per the e-Invoice Guideline. Please note that these exemptions are subject to periodic review and updates.
103.	Please advice if Malaysian entity issuing USD e-invoice is required to disclose amount in MYR for the purpose of RMCD ?	e-Invoice can be displayed in any currency, including RM. Unless there are legal or tax requirements to include the RM-equivalent, taxpayers can issue the e-Invoice in foreign currency. Taxpayer is required to provide currency exchange rate in the e-Invoice if the said e-Invoice is required to be converted into RM-equivalent. Refer to Section 13 of the e-Invoice Specific Guideline for further details.
104.	I am a SME - must I ask the banks and insurance , telco , TNB , Syabas to issue e invoice to me ! They will not automatically send to me ?	A buyer (SME in this case) that requires an e-Invoice must make a request by informing the supplier accordingly.
105.	How the IRB define "a person conducting business"? The taxpayer with SSM registration?	According to the Income Tax Act 1967, the term 'business' includes profession, vocation and trade and every manufacture, adventure or concern in the nature of trade, but excludes employment.
106.	MSME that has related companies with annual turnover > RM150,000 does not qualify for the exemption. What does related party here means?	A 'related company' refers to a company where: (a) its operations are or can be controlled directly or indirectly by another company; or (b) it controls or can control either directly or indirectly, the operations of another company, regardless of the beneficial ownership of the share capital.
107.	boleh kah generate & key in einvois jika tiada & xdapat TIN pembeli/pelanggan.?	LHDNM memberikan konsesi untuk pengeluaran e-Invois kepada individu sepertimana yang dinyatakan di perenggan 3.5.4 dalam Garis Panduan Spesifik e-Invois.
108.	Ada MP (MP dari Cheras) yang mengatakan bahawa e-invois pengecualian akan ditingkatkan kepada RM 500 ribu. Adakah LHDN berhasrat untuk meningkat pengecualian ini pada masa akan datang?	LHDNM memahami bahawa banyak perniagaan mungkin menghadapi cabaran dalam peralihan kepada pelaksanaan e-Invois, LHDNM komited untuk membantu dan memberi sokongan kepada semua perniagaan sepanjang proses peralihan. Pada masa ini tiada ketetapan untuk menanggukuhkan atau meningkatkan ambang pengecualian pelaksanaan e-Invois. LHDNM menggalakkan perniagaan mula membuat persediaan dan memanfaatkan sumber yang ada untuk memudahkan proses peralihan kepada e-Invois.

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109.	Bank charges required e-invoice or not? Do we need request from bank?	The bank will include bank charges in their statement to the customer as part of the bank's income. If the customer requires an e-Invoice, they should request it from the bank. The bank statement (which is an e-Invoice presented in statement format) will include the bank charges.
110.	jika penjual gagal atau enggan mengeluarkan e invoice adakah boleh pembeli boleh melaksanakan self invoice.	Kewajipan pematuhan ke atas pelaksanaan e-Invois adalah dari sudut pengeluaran e-Invois. Dalam erti kata lain, pembayar cukai yang mempunyai pendapatan atau jualan tahunan mencapai ambang yang dinyatakan di perenggan 1.5 dalam Garis Panduan e-Invois dikehendaki mengeluarkan dan mengemukakan e-Invois untuk pengesahan LHDNM, mengikut garis masa pelaksanaan yang ditetapkan. Pengeluaran e-Invois bil sendiri hanya dibenarkan bagi transaksi yang dinyatakan di perenggan 8.3 dalam Garis Panduan Spesifik e-Invois.
111.	I am a SME in a supply chain of an MNC . I am supplying services to the MNC . I am under phase 3. The MNC asked me to give them an e invoice ! Can they remove me from their preferred supplier list ?	Taxpayers are required to implement e-Invoice according to their mandatory implementation timeline. However, taxpayers are encouraged to voluntarily adopt e-Invoice at an earlier date. During the transitional period, taxpayers may provide either a normal bill, receipt or Invoice (if the supplier has not yet implemented e-Invoice in accordance with the implementation timeline) or a validated e-Invoice to substantiate a transaction for tax purposes, until full implementation of e-Invoice.
112.	I refer to the E-INVOICE SPECIFIC GUIDELINE, Wholesalers and retailers of construction materials consolidated e-Invoice is not allowed, does this include all hardware retailers shop like Mr DIY?	Only construction materials listed under the Fourth Schedule of the <i>Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994</i> are not allowed to be consolidated.
113.	Good afternoon, can IRBM provide us with a guide or documentation on how to define each error code in MYINV?	IRBM does not provide a document on error codes for the MyInvois System. If you are experiencing technical issues with the MyInvois System, please contact the e-Invoice HelpDesk at 03-8682 8000 for assistance.
114.	Bagaimana jika untuk syarikat kontraktor yang mempunyai transaksi dengan kerajaan, bagaimanakah pelaksanaan tersebut?	e-Invois boleh dikeluarkan menggunakan TIN Umum (EI00000000040) yang telah disediakan untuk transaksi dengan kerajaan. Maklumat lanjut boleh diperoleh di Lampiran 1 dalam Garis Panduan Spesifik e-Invois.
115.	Referring to slide 17, what should be done if a non-Malaysian does not have a TIN number?	If a non-Malaysian individual buyer does not have a TIN, the supplier may use the general TIN "EI00000000020". For more details, please refer to Appendix 1 of the e-Invoice Specific Guideline.
116.	Why I didn't get the notification as a customer form supplier who submit e invoice.	The user is required to manage the notification settings in the MyInvois Portal before they can receive notifications for any transactions that have been set.
117.	For high volume high frequency of imports, is there a simpler way issuing self-billed e-invoice? Currently there are hundreds of SKU per import invoice. On average there's 2-3 import per week.	For the purposes of self-billed e-Invoice, the e-Invoice must include a detailed breakdown of the items, products or services, rather than just displaying the total amount. This breakdown should clearly list the quantity, description, unit price and other relevant details for each item or service included in the transaction.

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118.	Bagaimana syarikat harus mencatat e-invois dikeluarkan atas nama pekerja?	Semua pembayar cukai yang menjalankan aktiviti komersial di Malaysia dikehendaki mengeluarkan e-Invois. Walau bagaimanapun, pada ketika ini, sebarang pendapatan atau perbelanjaan yang berkaitan dengan penggajian adalah dikecualikan daripada pengeluaran e-Invois. Pengecualian ini dinyatakan di 1.6.7 dalam Garis Panduan e-Invois.
119.	Renovation work is prohibited from the issue consolidated e-invoice?	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 paragraph 3.7 of the e-Invoice Specific Guideline.
120.	Utk e invoice disatukan. Perlu ke penjual submit info pembeli? Walaupun pembeli tak nak e-invoice.	Pengeluaran e-Invois yang disatukan tidak memerlukan maklumat pembeli. Butiran yang berkaitan ada dinyatakan di Lampiran 2 dalam Garis Panduan Spesifik e-Invois.
121.	Sells goods in Amazon (overseas online platform), will they issue self-billed to us?	Where a Malaysian supplier sells goods via a foreign e-commerce platform, the supplier is required to issue an e-Invoice to the buyer upon request. If the foreign buyer does not require an e-Invoice, the Malaysian supplier may proceed with the current practice (e.g., issuance of a receipt or normal invoice) and issue consolidated e-Invoice.
122.	construction materials - what if foreigners without valid identification misused malaysian TIN to buy in bulk since now everyone can access to TIN, how can the malaysian prove that he didn't buy it?	The buyer will receive an e-mail notification once the e-Invoice is validated by IRBM. If a Malaysian individual's TIN has been used without their permission, they will be notified by e-mail when the e-Invoice is validated. In such cases, the individual can submit a request to the supplier to reject the transaction if it does not belong to them.
123.	For shipping agency, commission to a shipping agent in practice is payment for various services performed by the shipping agent for various services. Self billed required in for such commission?	The seller is required to issue a self-billed e-Invoice for payments or incentives (whether monetary or otherwise) made to agents, dealers, or distributors, in accordance with Section 83A of the Income Tax Act 1967.
124.	We supply to group outlets such as eonsave Mydin and every time they make payment they will deduct amounts for rebates, promo, only they know the amt, They need to raise a self bill for us?	Any changes after 72 hours from time of validation would require the supplier to issue a new e-Invoice (i.e., debit note, credit note, refund note e-Invoice) to adjust the original e-Invoice issued. Thereafter, a new e-Invoice would be required to be issued accordingly.
125.	Berapa lama Proses pengesahan e-invois oleh LHDN	Pengesahan e-Invois oleh LHDNM akan dilakukan dalam masa hampir serta-merta, dalam masa kurang daripada 2 saat.
126.	Tax benefits for all expenses like software incur for e-invoce can be claimed when? It is for all company? Any specific requirement?	In relation to the tax incentives announced during Budget 2024, you may refer to P.U. (A) 327/2024 and P.U. (A) 328/2024, which were gazetted on 30 October 2024.
127.	Does Chinese independent school without government aids, school fee collected from the parents, subject to e-invoice?	All taxpayers undertaking commercial activities in Malaysia are required to issue e-Invoice, in accordance with the phased mandatory implementation timeline.

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128.	Adakah kelak e-invoice akan menjadi dokumen mandatori utk syarikat membuat potongan dari perbelanjaan yg dibenarkan?	Pembayar cukai boleh membuat tuntutan potongan cukai atau pelepasan cukai peribadi menggunakan dokumentasi sedia ada sehingga suatu masa apabila undang-undang dipinda yang mengkehendaki e-Invois sebagai dokumen rujukan utama bagi tujuan percukaian.
129.	Adakah pengecualian utk peniaga dengan pendapatan kurang 150000 akan kekal selepas 1 July 2025 kerana ia tidak dinyatakan dalam Kaedah Cukai Pendapatan (Pengeluaran Invois Elektronik) 2024	Pengecualian daripada pelaksanaan e-Invois bagi pembayar cukai yang mempunyai pendapatan atau jualan tahunan kurang RM150,000 adalah bersifat sementara. Pengecualian ini dinyatakan di perenggan 1.6.1 dalam Garis Panduan e-Invois. Pembayar cukai dikehendaki untuk melaksanakan e-Invois mulai 1 Januari pada tahun kedua selepas tahun di mana jumlah pendapatan atau jualan tahunan adalah melebihi ambang RM150,000. Tiada pengecualian diberikan selepas tahun pelaksanaan ditentukan dan pembayar cukai perlu terus mengeluarkan e-Invois walaupun jumlah pendapatan atau jualan tahunan tidak melebihi RM150,000 pada tahun-tahun berikutnya.
130.	When we import items, from the date of customs clearance to receive in our store and processed by Accts can sometimes take up to 1 week plus, if the date goes past the current month how to treat it?	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 is obtained. For example, the customs clearance been obtained by 23 October 2024, therefore Malaysian purchaser is required to issue self-billed e-Invoice latest by 30 November 2024.
131.	Is there any training by LHDN on e-invoice for staff claims and staff benefits?	IRBM provides seminars covering e-Invoice implementation broadly and not for specific transaction types. For more information about e-Invoice seminars, please refer to the 'e-Invoice Events' menu on the e-Invoice microsite.
132.	Can we use MyInvois copy of invoice to replace our company's invoice?	Yes, you can do so.
133.	Kmi syrkt tmbng klpaw sawit. Sblm ini kmi mngluarkn invois scra back dated kerana hrga semasa buah sawit hnya blh dprolehi setiap 10hb pda bln brikutnya. Adkh sistem e-invois ni kmi bole buat sdmikian	Tiada ketetapan khusus mengenai masa pengeluaran e-Invois, kecuali dalam kes tertentu seperti e-Invois yang disatukan, e-Invois bil sendiri untuk pengimportan barangan/perkhidmatan dan e-Invois untuk pendapatan asing.
134.	How about staff claim? Self billed as well?	At this juncture, any income or expense related to employment is exempt from e-Invoice issuance. You may refer to paragraph 1.6.7 of the e-Invoice Guideline and section 6 of the e-Invoice Specific Guideline for further clarification.
135.	Bagaimana cara pengusaha dobi layan diri boleh mengeluarkan einbois. Terima kasih	Prinsip asas adalah penjual dikehendaki mengeluarkan e-Invois sekiranya diminta oleh pembeli. Sekiranya tiada permintaan e-Invois daripada pembeli, penjual dibenarkan untuk mengemukakan e-Invois yang disatukan.
136.	If the tenant has to self-billed einvoice, the landlord as stated in the TA may not be the registered owner of the property. Reluctant to provide TIN. Suggest to registered partnership D no. to report	The details outlined in the tenancy agreement and other relevant contractual terms can be referenced to obtain the necessary information for this matter.

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137.	Do MSMEs need to apply and approved by LHDN in order to be exempted from issuing e-invoice or self-assessment will do?	No application is required to be submitted for approval by IRBM. Taxpayers are responsible for self-assessing their annual income to determine when they are required to implement e-Invoice based on the mandatory implementation timeline.
138.	Are those institutions under approved 44(6) who are receiving donation and issued the receipt required to issue e-invoice?	Yes, all taxpayers engaged in commercial activities in Malaysia are required to issue e-Invoices, except for those specified in paragraph 1.6.1 of the e-Invoice Guideline.
139.	Untuk individu yg ada rumah dan sewakan rumah tersebut adakah perlu kemukakan e invois? Dan jika diminta oleh pihak penyewa adakah perlu kemukakan e invois tersebut?	Sekiranya pemilik rumah adalah individu yang menjalankan perniagaan, e-Invois perlu dikeluarkan kepada penyewa.  Sekiranya pemilik rumah tidak menjalankan perniagaan, penyewa (jika menjalankan perniagaan) dikehendaki mengeluarkan e-Invois bil sendiri untuk penyewaan rumah tersebut.
140.	How to record payment for hiring foreign worker labour who not under company? They dont have e-invoice.	If a foreign worker is managed by another taxpayer (such as a company), that company is required to issue an e-Invoice to your company for the payment. On the other hand, if the transaction involves individuals who are not conducting a business, the taxpayer can issue a self-billed e-Invoice for the transaction.
141.	If we start e-invoice in jul 2025 then all the invoices issued during jan to jun 2025 need to do consolidated submission?	Taxpayers are required to issue a consolidated e-Invoice to record all transactions conducted in the previous month, except for activities or transactions specifically outlined in Section 3.7 of the e-Invoice Specific Guideline. The consolidated e-Invoice must be issued within 7 calendar days after the end of the month.
142.	How to download e-invois bill in MyInvois? MyInvois only can view e-invoice?	You can download the validated e-Invoice by navigating to Document Menu > Select Document > Download in MyInvois Portal. Please note that the downloaded file will be in JSON format. Additionally, suppliers and buyers can view a visual representation of the validated e-Invoice by selecting the 'Print' button.
143.	RMCD/JKDM require invoice in foreign currency to be denominated in MYR. Invoice validated from LHDN does not consist of such disclosure. Please explain how to gap can be resolve?	e-Invoice can be displayed in any currency, including RM. Unless there are legal or tax requirements to include the RM-equivalent, taxpayers can issue the e-Invoice in foreign currency. Taxpayer is required to provide currency exchange rate in the e-Invoice if the said e-Invoice is required to be converted into RM-equivalent. Refer to Section 13 of the e-Invoice Specific Guideline for further details.
144.	Saya nk tanya, utk dokumen, simpanan dokumen perlu disimpan untuk selama 7tahun, tetapi masih perlu dicetak ke? Sebab ejen cukai saya kata masih diperlukan utk resit belanja utk tujuan audit akan dtg.	Pembayar cukai dinasihatkan untuk menyimpan rekod dan dokumentasi yang mencukupi (fizikal atau secara elektronik) berkaitan dengan sesuatu transaksi, mengikut peraturan dan perundangan semasa di bawah Akta Cukai Pendapatan 1967.
145.	Bagaimana pula kos seperti penginapan dikeluarkan atas nama pekerja harus dicatat oleh syarikat?	Syarikat dibenarkan meneruskan penggunaan e-Invois yang dikeluarkan atas nama pekerja atau dokumentasi sokongan sedia ada untuk menyokong transaksi tertentu sebagai bukti perbelanjaan untuk tujuan cukai. Syarikat boleh merujuk seksyen 6 dan 7 dalam Garis Panduan Khusus e-Invois untuk penerangan lanjut.

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146.	How does a Kedai Runcit issue e-Invoice to children/people who do not have TIN/IC/Passport. Do we issue eInvoice for just buying tidbits?	An e-Invoice is required to be issued if the buyer requests it. If there is no request from the buyer, the seller is required to issue a consolidated e-Invoice to record all transactions conducted during the previous month. The consolidated e-Invoice must be issued within 7 calendar days after the end of the month.
147.	For religious association exempted from tax under Schedule 6, subject to E-invoice? E-invoice need to issue for every donations and contribution received?	All taxpayers engaged in commercial activities in Malaysia are required to issue e-Invoices, except for those specified in paragraph 1.6.1 of the e-Invoice Guideline.
148.	Donation received from supplier for staff party..do we need e invoice ?	If a request for an e-Invoice is made, the party receiving the donation is required to issue an e-Invoice to the donor. However, if the donation is made to an individual who is not conducting business, the donor is required to issue a self-billed e-Invoice for the donation.
149.	Purchase from overseas platform without invoice received and courier arrange by seller. Can issue self bill e invoice without k1 details to fill in? What document need to prove.	For more details related to import transactions, you may refer to e-Invoice FAQs no. 68 to 83 on the e-Invoice microsite.
150.	Fixed deposit interest received need to do self billing or not?	Where customers request for e-Invoice to be issued, financial institutions are required to issue e-Invoice to its customers. The e-Invoice can be visually presented in the format of periodic statements / bills and will detail the amounts owed by the customer (e.g., transaction charges, etc.) as well as payments / credits to the customer (e.g., rebate, interest income from placement of deposit, etc.).
151.	Fixed deposit interest dapat, kena self bill e-invoice?	Where customers request for e-Invoice to be issued, financial institutions are required to issue e-Invoice to its customers. The e-Invoice can be visually presented in the format of periodic statements / bills and will detail the amounts owed by the customer (e.g., transaction charges, etc.) as well as payments / credits to the customer (e.g., rebate, interest income from placement of deposit, etc.).
152.	untuk syarikat kontraktor, Work in progress ada di dalam item pendapatan syarikat, bagaimana dengan pelaksanaan tersebut?	Under the circumstance that a certification of work done is not required, contractor is required to issue an e-Invoice in relation to the progress claim on the construction of property to substantiate the income generated. Where a certification of work done is required, the e-Invoice can be issued upon obtaining the certificate.
153.	Does the RM150k include all incomes from sole proprietor business & rental income & other income?	Yes. You may refer to the e-Invoice General FAQs no. 84 to 97 for further clarification.
154.	How we can make sure our Suppliers sales is above or below RM150,000? Do we have the right to ask for their Form B to verify?	The most straightforward method is for the buyer to directly request confirmation from the supplier regarding their compliance status. The compliance obligation arises in the context of issuing e-Invoices. In other words, taxpayers whose annual turnover or revenue meets the threshold specified in paragraph 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoices for validation by the IRBM, following the stipulated implementation timeline.

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155.	Request for LHDN to do more mass communication and awareness programme for small and medium businesses and individuals on e invoicing, can use TV, radio, newspapers	LHDNM actively conducts mass communication and awareness programs across the country regarding the e-Invoice implementation. Any updates or important information related to e-Invoice will be announced through the IRBM Official Portal, the e-Invoice Microsite and their official social media channels. Taxpayers are encouraged to stay informed through these platforms for the latest updates.
156.	Should travel allowances for directors and staff be issued as self-billed? Any further discussion on this?	At this juncture, any income or expense related to employment is exempt from e-Invoice issuance. You may refer to paragraph 1.6.7 of the e-Invoice Guideline and section 6 of the e-Invoice Specific Guideline for further clarification.
157.	Hi Sir, may I know that E-invoice billing mst shown item by item instead of total amount?	For the purposes of e-Invoice, the e-Invoice must include a detailed breakdown of the items, products or services, rather than just displaying the total amount. This breakdown should clearly list the quantity, description, unit price and other relevant details for each item or service included in the transaction.
158.	Adakah bila pelaksanaan E-invois ini menyeluruh, syarikat tidak perlu filling sebarang documentation? No hardcopy?	Pembayar cukai dinasihatkan untuk menyimpan rekod dan dokumentasi yang mencukupi (fizikal atau secara elektronik) berkaitan dengan sesuatu transaksi, mengikut peraturan dan perundangan semasa di bawah Akta Cukai Pendapatan 1967.
159.	Mcm mana dengan tempat atau lokasi yg internet tak stabil atau tkde..	Perniagaan yang menghadapi masalah sambungan internet yang lemah dan kekurangan infrastruktur untuk mengeluarkan e-Invois dinasihatkan untuk merujuk pejabat LHDNM negeri berhampiran untuk bantuan lanjut.
160.	For Import purchase self-billed invoice nak shown item by item instead of total amount of Import Invoice?	For the purposes of self-billed e-Invoice, the e-Invoice must include a detailed breakdown of the items, products or services, rather than just displaying the total amount. This breakdown should clearly list the quantity, description, unit price and other relevant details for each item or service included in the transaction.
161.	Adakah e-POS Application yang bakal dilancarkan boleh integrasi antara POS sistem dengan MyInvois?	Aplikasi e-POS yang sedang dibangunkan oleh LHDNM akan diintegrasikan dengan MyInvois Sistem bagi memudahkan perniagaan mematuhi keperluan dalam pelaksanaan e-Invois yang ditetapkan.
162.	In My tax, we couldn't print out summary einvoice sent to us. Will the feature be improved soon to make it user-friendly.	To optimize the performance of the MyInvois Portal, taxpayers can search for all documents within the past two years, with each search limited to a 31-day range. Additionally, taxpayers can search for recent documents within the past 31 days, starting from the current date or document. Each search in this case is limited to a 10-day range.
163.	If we omitted our transactions in Aug 2024 e invoice, what should we do to rectify?	Any changes after 72 hours from time of validation would require the supplier to issue a new e-Invoice (i.e., debit note, credit note, refund note e-Invoice) to adjust the original e-Invoice issued. Thereafter, a new e-Invoice would be required to be issued accordingly.

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164.	kita tidak tahu TIN,KP,passport pembeli,boleh ke search TIN tu di web LHDN.?	If a buyer requires an e-Invoice, they need to make a request to the supplier. Upon receiving the request, the supplier is responsible for obtaining the buyer's details required for the issuance of the e-Invoice.
165.	Refer FAQ 4/10/24, Q55, ac sys normally can't issue invoices without posting a transaction. Therefore self-bill to distributor may need to be done manually using MyInvois portal. Any suggestion fr IRB	Yes, it is acceptable to manually transmit the information in the MyInvois Portal for non-monetary incentive payments on an annual basis if such information is only available during the preparation of the annual CP58 form.
166.	Is there any training from LHDN on how to use the Portal myTax E Invoicing ? I hope LHDN conduct a hands on class in this for small business that didn't hv the budget to upgrade API	IRBM provides seminars covering e-Invoice implementation broadly. For more information about e-Invoice seminars, please refer to the 'e-Invoice Events' menu on the e-Invoice microsite.
167.	If one importation purchase have more than 2 K1 form. Do we have to submit 2 K1 form? Lets says 1 for value of the item (no payment), another is the parts charged for replacement (have payment)?	For more details related to import transactions, you may refer to e-Invoice FAQs no. 68 to 83 on the e-Invoice microsite.
168.	Kalau syarikat saya enterprise, di Sabah tidak compulsory register sama SSM, jadi tidak ada number syarikat Dan juga under sole proprietor, jadi kalau minta E invoice atas Tin Individual or Com name?	The Business Registration Number (BRN) refers to any business reference number provided by the business registrar. This means that the BRN also includes the registration number provided by other business registrars, including those in Sabah and Sarawak (i.e., Local Authorities) and is not limited to the SSM for businesses registered in Peninsular Malaysia.
169.	Utk fasa 3 akan problem untuk peniaga kecil, atau penjaja kecil. Macam mana kita nk mintak details TIN sedangkan penjaja tiada TIN yg mandatory dlm portal, adakah kita patut mintak IC sahaja?	Perniagaan (termasuk penjaja kecil) yang mempunyai pendapatan atau jualan tahunan kurang daripada RM150,000 adalah dikecualikan daripada pelaksanaan e-Invois.
170.	Will IRBM consider to extend the submission deadline for self bill invoices (bil sendiri) ? This will help SME to comply with E invoice requirements	There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income.
171.	Any measures in place to prevent IRB's staff from selling sensitive information ( e.g. pricing ) to one's competitors, tq.	All IRBM officers are bound by strict confidentiality provisions when handling classified information. Any breach of confidence or improper disclosure of such material may lead to an offence under Section 117 of the Income Tax Act 1967, which deals with the misuse of information by tax officers. If you suspect or experience any breach of confidence by an IRBM officer, you have the right to lodge a report to the IRBM.
172.	High volume high frequency imports from multiple countries each week. Any anlte instead of manual key in of SKU for each self billed e-invoice?	For the purposes of self-billed e-Invoice, the e-Invoice must include a detailed breakdown of the items, products or services, rather than just displaying the total amount. This breakdown should clearly list the quantity, description, unit price and other relevant details for each item or service included in the transaction.
173.	for existing business rm150,000 threshold is based on which year audited or return form?	e-Invoice will be implemented in phases based on annual turnover or revenue thresholds, as stated in the statement of comprehensive income in the Financial Year 2022 Audited Financial Statements or the annual revenue reported in the tax return for the year of assessment 2022.

BIL.	SOALAN	JAWAPAN
174.	If we received invoice from supplier that have not implement e-invoice due to below rm150k, do we need to do self-billed	Taxpayers who have yet to reach the mandatory implementation timeline are allowed to continue issuing existing documentation to record transactions.
175.	setiap beli barang kene provide TIN/KP kepada pekedai.? makin banyak no. kene ingat	Jika pembeli memerlukan e-Invois, mereka perlu membuat permintaan kepada penjual. Setelah menerima permintaan, penjual bertanggungjawab untuk mendapatkan butiran pembeli yang diperlukan untuk pengeluaran e-Invois. LHDNM memberikan konsesi untuk pengeluaran e-Invois kepada individu sepertimana yang dinyatakan di perenggan 3.5.4 dalam Garis Panduan Spesifik e-Invois.
176.	What is the definition of taxpayers with non-individual shareholders?	Taxpayers with non-individual shareholders refer to businesses or entities where the shareholders are not individuals, but rather other entities such as company, partnership, etc.
177.	Utk syarikat yg guna kaedah revenue recognition, where amaun invoice tak d credit as sales, mcm mana nnt amount revenue tak match dgn amaun invoice	Income and expense recognition should follow the applicable accounting standards and is not impacted by e-Invoice implementation.
178.	how can we download copy of e-invoice from the mytax portal with LHDN confirmation of verification? we need a copy for filing as per request for 7 years.	You can download the validated e-Invoice by navigating to Document Menu > Select Document > Download in MyInvois Portal. Please note that the downloaded file will be in JSON format. Additionally, suppliers and buyers can view a visual representation of the validated e-Invoice by selecting the 'Print' button.
179.	Penjual kurang RM150K tapi pembeli nak e-invoice. So penjual kena keluar e-invoice tapi declaration penjual dgn IRB tak akan sama.	Penjual yang mempunyai pendapatan atau jualan tahunan kurang daripada RM150,000 adalah dikecualikan daripada pelaksanaan e-Invois. Sekiranya terdapat permintaan e-Invois daripada pembeli, penjual dibenarkan untuk menolak permintaan berkenaan dan mengeluarkan dokumen sepertimana amalan biasa perniagaan bagi transaksi berkenaan
180.	Are the freelances considered as conducting business?	According to the Income Tax Act 1967, the term 'business' includes profession, vocation and trade and every manufacture, adventure or concern in the nature of trade, but excludes employment.