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Electronic Invoices In One Article!



By NOODOU sponsored content Published 1 day ago



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Malaysia will implement the "e-Invoice" system in phases on August 1, 2024 , and plans to fully implement this policy on July 1, 2025.

As electronic invoices are still a new thing for many Malaysians, many business operators have no idea about this major change and are very worried.

If you also want to eliminate doubts and deepen your understanding of electronic invoices, why not take a look at the following 6 Q&As about electronic invoices and understand "electronic invoices" together !



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- 1 The 3 Cases Of Missing Children That Caused A Sensation In Malaysia! Some Of Them Have Not Been Heard From Since, While Others Have Been Murdered...
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Photo credit: 123rf | Schematic diagram

Q1. What is electronic invoice?

Electronic invoice (e-Invoice) refers to the electronic recording of transactions between suppliers (sellers) and buyers. It clearly records transaction details such as item description, quantity details, product price excluding tax, tax amount and total amount. All transaction records will be backed up in the Inland Revenue Board of Malaysia (LHDNM) database.

Implementing an electronic invoicing system means:

- Replace traditional paper and electronic invoices
- In the future, all businesses will need to record all income and expenditures with electronic proof
- All invoice documents must be in the qualified electronic invoice format

符合资格电子发票需要具备能被LHDNM系统自动解读的条件，所以只有✔XML和JSON才是符合资格的文档格式，而✘PDF、DOC、JPG等则为不符合资格的文档格式。

4 [The Family Is Finally Reunited 😭] The Police Escorted Little Jia Hui Back To Johor Bahru. She Claimed That She "Had Not Eaten Or Drunk For 3 Days" And It Was So Heartbreaking!

5 The Courier Threw A 25kg Package Into The House And An Innocent Dog Was Crushed To Death!

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PRESS RELEASE

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Q2. 实施电子发票有什么好处?

落实电子发票这项政策，除了能提高税务管理效率，还能支持国家经济发展和税务局数字转型措施。同时，此政策对纳税人来说也有不少好处，其中包括：



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🌟 **提高效率** – 使用电子发票可以实现自动化管理，且再也无需打印纸质发票，意味着能节约时间和成本



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[Workers Are Blessed! 🛒] 7CAFé Launches 『12 New Authentic Flavors Lunch Boxes』, You Can Have A Meal Starting From Only RM5.00!

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🌟 **简化流程和减少错误** – 电子化创建和提交发票，能简化发票流程，减少人工操作导致的错误

🌟 **税务和财务报告数字化** – 卖方和买方都能根据行业标准，同步数字化流程和财务报告

🌟 **简化报税表** – 通过无缝系统整合发票，能实现高效和准确地报税



Reduce manual efforts and human errors
Unified invoicing process through creation and submission of transaction document & data electronically

Facilitate efficient tax filing
Seamless system integration for efficient and accurate tax reporting

Streamline operational efficiency
Enhanced efficiency and significant time and cost savings

Digitalise tax and financial reporting
Aligns financial reporting and processes to be digitalised with industry standards

照片来源: Lembaga Hasil Dalam Negeri Malaysia

Q3. 谁会受到影响?

这项新政策将影响所有在马来西亚从事商业活动的纳税人，无论是大公司、中小型

Video



VIDEO

Video Are They All Half-Baked And Unprofessional In Their Work? We Don't Even Know What They Do! What Do Malaysians Think Of The Slash Youth?



VIDEO



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电子发票系统将分成以下三个阶段实行:



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第一阶段: 2024年8月1日起 年销售额或年收入超过RM1亿的纳税人

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第二阶段：2025年1月1日起 🖱️ **年销售额或年收入超过RM2,500万至RM1亿的纳税人**

第三阶段：2025年7月1日起 🖱️ **所有企业（包括微型企业、小贩、商贩等）的纳税人**

| Targeted Taxpayers | Implementation Date |
|--|---------------------|
| Taxpayers with an annual turnover or revenue of more than RM100 million | 1 August 2024 |
| Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million | 1 January 2025 |
| All taxpayers | 1 July 2025 |



VIDEO

▶ **Video** ◀ **He Is The Founder Of "High Pole Lion Dance" | National Cultural Figure | Led The Malaysian Lion Dance Troupe To Win The World Championship**

虽然政府预计在2025年7月1日后全面落实电子发票系统，但政府了解中小型企业和微型企业在采用电子发票时将面对许多困难，所以第二财政部长Amir Hamzah Azizan在国会宣布**年销售额低过RM15万零级的商家将豁免发出电子发票**。之后，LHDNM CEO Abu Tariq Jamaluddin也表示会修改相关指南。**最新指南请到LHDNM网页查询*



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照片来源: 星洲日报

Q4. 如何提交电子发票?

纳税人可通过MyInvois Portal或Application Programming Interface (API)把电子发票传送给LHDNM, 大家可在参考了两个提交方式的特点后, 自行选择使用哪个软



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✅ 由LHDNM开发, 免费开放给所有纳税人



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- ✔ 需自行填写资料开具电子发票
- ✔ 适合中小型企业和微型企业
- ✔ 提供XML和JSON电子发票格式任用户下载

Application Programming Interface (API)

- ✔ 能直接在纳税人系统和MyInvois系统之间传输数据
- ✔ 与MyInvois Portal相比费用会较高
- ✔ 能一次性上传大量的发票
- ✔ 适合交易量更大的大型企业



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MyInvois **LHDN MALAYSIA**

COMPARISON OF TWO (2) E-INVOICES DELIVERY MECHANISMS

MYINVOIS PORTAL

- Manual creation of e-invoices via web portal
- Suitable for low volume of transactions
- No technical integration required
- Lower cost and easier adoption

VS

API

- Automated creation of e-invoices via system integration
- Suitable for high volume of transactions
- Requires API integration development
- Higher costs but streamlined processes

照片来源: Instagram | 86828000 | facebook.com/myinvoishasil | myinvoishasil | @myinvoishasil | @myinvoishasil | @myinvoishasil



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Q5. 申请电子发票的流程?

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虽说开具电子发票看起来复杂，但其实只要了解申请的过程就不会再对电子发票系统“蒙查查”，甚至能慢慢适应开具电子发票。

▼ 电子发票流程 ▼

流程 1：开具电子发票

卖方和买方的交易完成后，卖方（供应商）可创建电子发票，并通过MyInvois Portal或API提交给LHDNM进行验证。

流程 2：电子发票验证

LHDNM将实时验证电子发票以确保该发票符合规定的要求和标准。一旦通过验证，卖方将通过MyInvois Portal或API收到LHDNM提供的独特识别码。该识别码令LHDNM能够追踪电子发票，并避免电子发票被篡改。

流程 3：电子发票验证通知

电子发票通过MyInvois Portal或API验证完毕后，LHDNM将通知卖方和买方。

流程 4：共享电子发票

完成验证后，卖方应该把电子发票连同QR Code发送给买方。此QR Code让纳税人

流程 5：拒绝或取消电子发票

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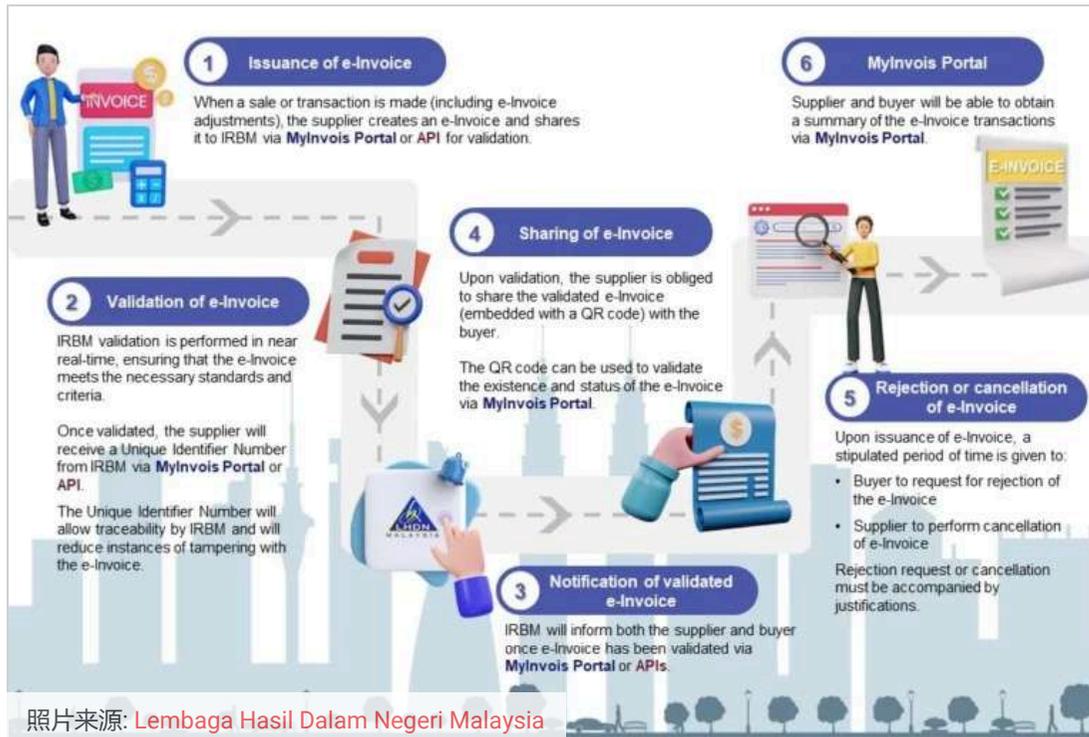
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完成验证后，卖方和买方可在从验证日算起的72小时内提出拒绝或取消电子发票的要求，并说明理由。

流程 6：检查电子发票

所有流程都完成后，卖方和买方可通过MyInvois Portal查看电子发票的摘要。



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Q6. 可参考的日常例子?



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为了让纳税人更了解在不同情况下如何开具电子发票，LHDNM也通过《**电子发票特别指南**》提供了例子供大家参考，以下4个为大家日常中都适用的例子：

例子A：使用网络平台消费（包含零售商网页、手机应用程序等）时，如何开具电子发票？

小明（买方）去到邻近的加油站添油时，使用了零售商应用程序（Retailer Mobile App）付款，并要求电子发票。这时，零售商应用程序会让小明选择要使用个人账户或联合账户开具电子发票，而该账户应当拥有小明所需提供的所有个人资料。

当小明确认自己的个人资料无误后，零售商应用程序会把申请开具电子发票的请求发送到MyInvois系统。之后，API将验证该电子发票，并在电子发票验证成功后立即发送到零售商应用程序。

一旦零售商应用程序收到经过LHDNM验证的电子发票，零售商应用程序会发送推送通知（Push Notification），提醒小明可以查看电子发票。

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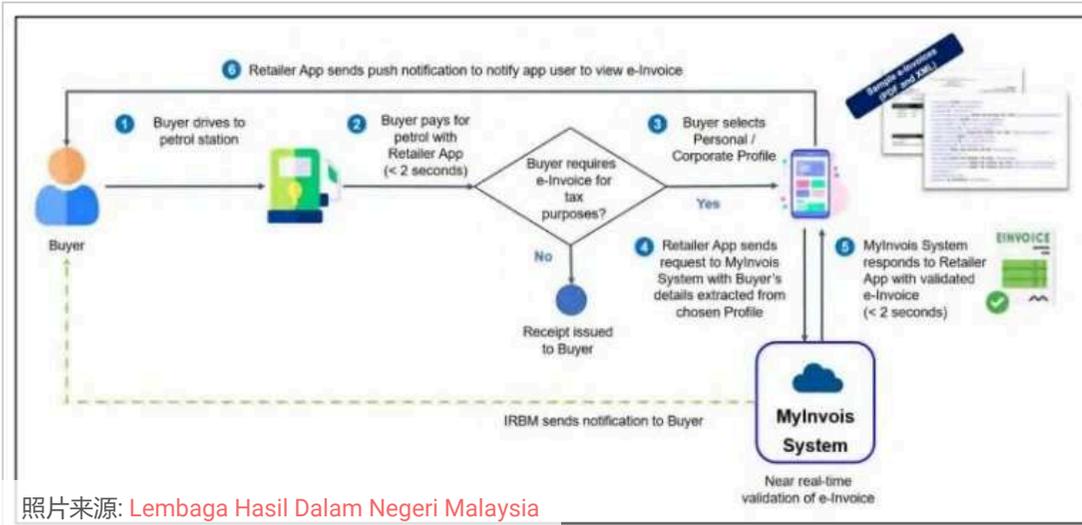


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例子B：在商店内通过零售商销售系统（Retailers' Point-of-Sale System）消费时，如何开具电子发票？

小丽（买方）在一家商店购买日常用品后，向店家要求电子发票。这时，收银员将使用POS系统扫描小丽购买的物品，并要求小丽提供个人资料以申请电子发票。然后，POS系统会把小丽的个人资料提交给MyInvois系统，并要求开具电子发票。

一旦电子发票得到验证，API将把验证好的电子发票发送给POS系统，而LHDNM也在最短的时间内，只快告知小丽电子发票已经通过验证。



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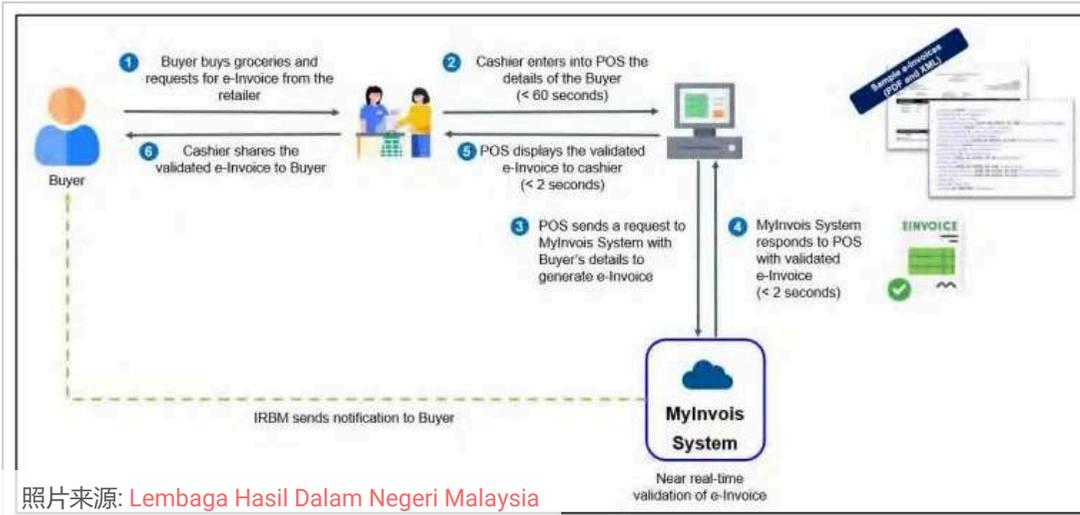
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例子C：在小档口消费时，如何开具电子发票？

小华（买方）在小档口消费后，向档主要求开具电子发票。这时，档主就需要把消费详情都输入到MyInvois App里，以拟出电子发票草稿。

之后，档主会要求小华把个人资料都输入到MyInvois App里，之后，档主需要提交电子发票，让LHDNM进行验证。

等电子发票通过验证后，MyInvois系统会把电子发票发送到MyInvois Mobile



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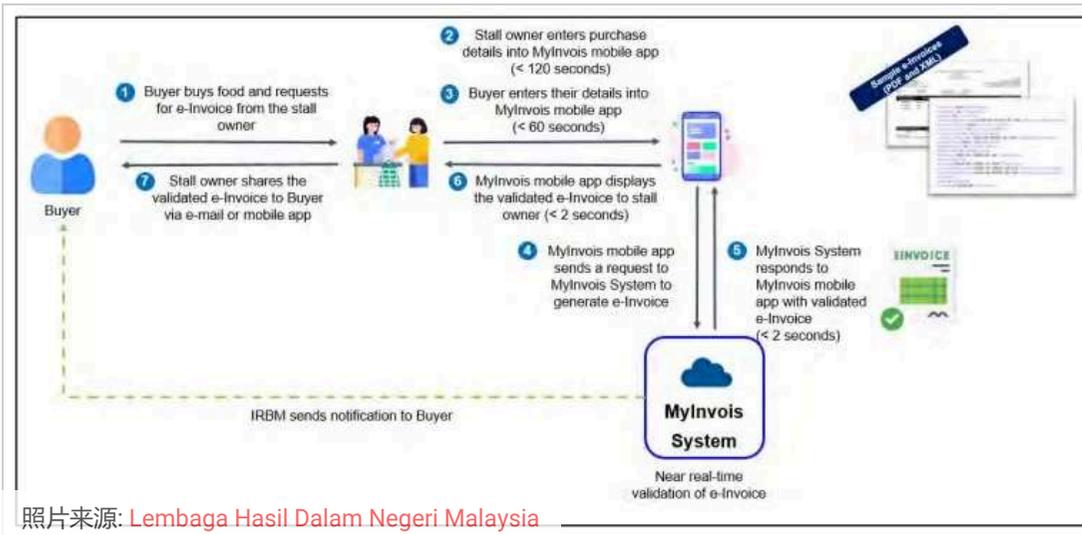


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图片来源: Lembaga Hasil Dalam Negeri Malaysia

例子D: 当买方没有要求开具电子发票时, 供应商该怎么做?

首先, 供应商 (卖方) 需要与买方确认, 买方是否不需要电子发票。一旦买方确认不需要电子发票, 供应商可按照现在的行业标准, 开具普通账单给予买方。

Then, 7 days after the supplier's settlement period, the supplier can submit a summary of the statements or bills in the form of a consolidated e-Invoice to LHDNM for verification. This consolidated e-Invoice will also serve as proof of



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Photo credit: 123rf | Schematic diagram

I believe that through the above explanations and examples, everyone must have a better understanding of the upcoming electronic invoice system. Next, let us respond to this fast, safe and trustworthy **"electronic invoice policy"** together !



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👉 Fill in the customer feedback form 👉 MyInvois website (👉 Please click me!)

✉️ Send email enquiry 👉 myinvois@hasil.gov.my

Vote!

你了解如何开具电子发票了吗? 🤔



大致明白了~ 👍

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Hebat. Anda tidak akan membuang botol plastik anda ke tong sampah lagi!

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