



**IMPLEMENTATION OF E-INVOICE IN MALAYSIA**  
**FREQUENTLY ASKED QUESTIONS (FAQs) FOR TELECOMMUNICATION**  
(UPDATED ON 22 DECEMBER 2023)

No	Question	Response
1.	<p>Currently, telecommunication service providers would reflect the adjustments in relation to the previous bill/ statement in the next cycle bill/ statement to the customers.</p> <p>Upon the implementation of e-Invoice, will the same billing/ invoicing arrangement continue to apply or will the telecommunication service provider be required to modify its current processes?</p>	<p>Telecommunication service provider is allowed to make adjustment to the previous bill/ statement by either: -</p> <p>(a) Reflecting the adjustment in the next cycle bill/ statement; or</p> <p>(b) Issuing credit note/ debit note/ refund note e-Invoice,</p> <p>in accordance with the current business practice.</p>
2.	<p>Telecommunication service provider may sell prepaid plans to agent or trading company whom would onward sell the said plans to consumers.</p> <p>Currently, the telecommunication service provider will issue invoices to agent or trading company for the sale of prepaid plans.</p> <p>Upon the implementation of e-Invoice, will the same billing/ invoicing arrangement continue to apply or will the telecommunication service provider be required to modify its current processes?</p>	<p>Telecommunication service provider is allowed to follow the current billing arrangement.</p>

No	Question	Response
3.	<p>Telecommunication service provider often operates their business in a rented premises owned by individuals and/or companies.</p> <p>Upon implementation of e-Invoice, what is the e-Invoice treatment for the rental of premises by the telecommunication service provider?</p>	<p>Where the landlord is an individual who is conducting a business or a company, the landlord is required to issue an e-Invoice to record the income earned from the premises rented.</p> <p>On the other hand, where the landlord is an individual who is not conducting a business, the telecommunication service provider is responsible to assume the role of Issuer and issue a self-billed e-Invoice to substantiate the transaction for tax purposes.</p>
4.	<p>For add-on service (e.g., video streaming subscriptions) where customers settle their payments through telecommunication service provider, which party (e.g., telecommunication service provider or the third-party vendor) is responsible for the issuance of e-Invoice to the customer?</p>	<p>The telecommunication service provider is only providing the settlement mechanism for the add-on service.</p> <p>The issuance of e-Invoice should be as follows:</p> <ul style="list-style-type: none"> <li>• where the third-party vendor is a local entity, the third-party vendor is required to issue an e-Invoice to the customer.</li> <li>• where the third-party vendor is a foreign entity, the customer is responsible to assume the role of Issuer and issue a self-billed e-Invoice for the add-on service provided by the third-party vendor.</li> </ul> <p>Additionally, for any platform fee charges/ commissions earned by the telecommunication service provider, the telecommunication service provider is required to issue e-Invoice accordingly.</p>