KOMPILASI SOALAN DAN JAWAPAN SEMINAR PERCUKAIAN KEBANGSAAN (SPK) 2025 (BELANJAWAN 2026)
14 OKTOBER 2025

TOPIK 2: e-INVOIS : PERSEDIAAN STRATEGIK KE ARAH PEMATUHAN MANDATORI

BIL.	QUESTION	ANSWER
1.	2 companies with common directors and shareholders. Coy A turnover more than RM500k, Coy B less than RM500k. Is Coy B exempted from implementing e-invoicing?	Company B will not be exempted from e-Invoice if it satisfy any of these: a) taxpayer with non-individual shareholder(s) (or equivalent) with annual turnover or revenue of at least RM500,000; or b) taxpayer is a subsidiary of a holding company with annual turnover or revenue of at least RM500,000; or c) taxpayer has related company / joint venture with annual turnover or revenue of at least RM500,000. A “related company” has the meaning assigned to it in section 2 of the Promotion of Investments Act 1986.
2.	A company that submit e-invoice, to prepare full set accounts (send to outside accountant) need to print out the invoice for book keeping purpose or can download from portal?	A company that submits e-invoices can download them from the MyInvois Portal for bookkeeping purposes (printed hardcopy or softcopy). The MyInvois Portal provides reporting and dashboard services, allowing both suppliers and buyers to request and retrieve e-invoices in formats such as XML/JSON, Metadata, Grid, or as a PDF file. Note that, e-Invoice issued from ERP/API system will not have print option at MyInvois. Only e-invoices issued by MyInvois portal available for print option.

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3.	A manufacturing company received cash sponsor from supplier for their company annual dinner, is this cash sponsor receive need to issue e-invoice?	Yes, the manufacturing company is required to issue e-Invoice for the cash received (sponsor) for their company annual dinner.
4.	Adakah LHDN akan menyediakan panduan atau latihan tambahan untuk pengguna baharu e-invois?	Kami telah menyediakan panduan lengkap yang boleh dirujuk melalui Microsite e-Invois untuk memudahkan pihak tuan mendapatkan maklumat yang diperlukan
5.	Adakah pengecualian e-Invous bagi jalan kurang daripada RM 500,000 setahun Masih terpakai selepas FASA 6 berkuatkuasa?	Tiada fasa 6 pelaksanaan e-Invois. Merujuk Garis Panduan e-Invois (versi 4.6) yang baharu dikeluarkan pada 7 Disember 2025, Pembayar Cukai dengan pendapatan tahunan atau jualan tahunan kurang daripada RM1,000,000 adalah dikecualikan daripada pelaksanaan e-Invois.
6.	Adakah Penyata untung rugi (PnL) dan rekod dalam MyInvois akan sama akan datang? Cuma sekarang tak semua supplier mengeluarkan e-invoice.	Dalam tempoh peralihan ini, pembekal (sekiranya belum mencapai garis masa mandatori pelaksanaan) boleh mengeluarkan dokumen biasa (invois/resit/bil biasa) seperti amalan perniagaannya dan dokumen yang dikeluarkan boleh digunakan dalam pembuktian perbelanjaan bagi tujuan cukai.
7.	Adakah sebarang pertanyaan mengenai e-invoice boleh call support line 24 hours setiap hari? Di mana pegawai LHDN alan bersedia setiap masa?	Ya, betul pihak tuan boleh menghubungi kami melalui Talian Meja Bantuan e-Invois HASiL di 03-8682 8000. Kami beroperasi 24 jam, setiap hari Isnin hingga Ahad.

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8.	Aktiviti perniagaan yang tidak dibenarkan keluar e-invois yang disatukan boleh membuat demikian dalam masa 6 bulan kelonggaran?	Dibenarkan dalam tempoh 6 bulan kelonggaran untuk e-Invois yang disatukan.
9.	Apa maksud syarikat berkaitan? Sila terangkan lebih lanjut dalam konteks e-invois.	Defination related compant in section 2, Promotion of Investments Act 1986 “related company”, in relation to a company, means a company— a) the operations of which are or can be controlled, either directly or indirectly, by the first-mentioned company; b) which controls or can control, either directly or indirectly, the operations of the first-mentioned company; or c) the operations of which are or can be controlled, either directly or indirectly, by a person who control or can control, either directly or indirectly, the operations of the first-mentioned company: Provided that a company shall be deemed to be a related company of another company if— i. at least twenty percent of its issued share capital is beneficially owned, either directly or indirectly, by that other company; or ii. at least twenty percent of its issued share capital of that other company is beneficially owned, either directly or indirectly, by the first mentioned company;

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10.	Apakah langkah utama yang perlu diambil oleh perniagaan kecil untuk bersedia perlaksanaan e-invois mandatori?	Bagi memastikan bahawa perniagaan bersedia untuk melaksanakan e-Invois dalam beberapa bulan akan datang, berikut adalah beberapa langkah penting yang boleh dilaksanakan untuk menilai kesediaan dan penyeragaman: a) Memperuntukkan dan melengkapkan kakitangan dengan keupayaan yang diperlukan untuk mengadaptasi dan menyelia pelaksanaan e-Invois; b) Menentukan ketersediaan sumber dan struktur data, keupayaan IT semasa untuk menyokong kesediaan sistem dan proses untuk mematuhi keperluan dan tanggungjawab e-Invois; dan c) Meninjau semula proses semasa dalam mengeluarkan dokumen transaksi (contohnya, invois, nota debit, nota kredit, nota bayaran balik).
11.	Apakah layanan cukai terhadap hutang lapuk dalam konteks E-Invois?	e-Invois tidak perlu dikeluarkan untuk pelarasan perakaunan dan aktiviti write-off/ hutang lapuk.
12.	Apakah syarat yang dikenakan dalam E-Invois sekiranya terdapat hutang lapuk?	E-Invois tidak perlu dikeluarkan untuk pelarasan perakaunan dan aktiviti write-off/ hutang lapuk.
13.	Are there any tax audit benefits for fully compliant e-Invoice companies?	Thank you for the question. Any clarity on these matters will be made in progress forward.

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14.	As a Buyer (company), is it compulsory to keep the e-invoice issued by the Seller, since the Seller provided a normal invoice (not the e-invoice version)?	E-invoice document will remain stored in the MyInvois system for up to 2 years. Taxpayers are advised to keep their own records by exporting data from the MyInvois portal for personal record-keeping purposes. Business records are still required to be kept for 7 years for audit purposes by LHDNM.
15.	Bagaimana LHDN akan bantu perniagaan mikro dan kecil yang mungkin kurang celik digital?	Pihak HASiL telah menyediakan MyInvois e-POS bagi PMKS agar mempermudahkan urusan pengeluaran e-Invois
16.	Bagi JMB / MC, adakah tertakluk kepada jumlah pendapatan juga untuk pelaksanaan e-invois?	JMB dan MC adalah tertakluk kepada pelaksanaan e-Invois dan dikehendaki untuk mengeluarkan e-Invois apabila mencapai garis masa pelaksanaan mandatori e-Invois masing-masing. Garis masa pelaksanaan mandatori e-Invois pembayar cukai ditentukan berdasarkan pendapatan atau jualan tahunan bagi tahun taksiran 2022 atau tahun taksiran yang berkenaan. Garis masa pelaksanaan e-Invois dan pendapatan atau jualan tahunan bagi pelaksanaan e-Invois ditentukan boleh dirujuk di Perenggan 1.5 Garis Panduan e-Invois.
17.	Bagi peniaga yang baru mencapai pendapatan RM500,000 pada tahun 2026. So perlu laksanakan einvoice pada tahun 2027 atau 2028?	Merujuk Garis Panduan e-Invois (versi 4.6) yang baharu dikeluarkan pada 7 Disember 2025, Pembayar Cukai dengan pendapatan tahunan atau jualan tahunan kurang daripada RM1,000,000 adalah dikecualikan daripada pelaksanaan e-Invois.

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18.	Bagi Perlaksanaan e-invoice ini, kami yg berpengalaman pun berdepan byk situasi yg masih kelabu, apatah lagi graduan baharu. Adakah kerajaan merancang memasukkan topik ini dalam syllabus pendidikan?	Terima kasih atas cadangan dan pandangan. Jika terdapat sebarang cabaran, mohon kemukakan isu berkaitan ke emel myinvois@hasil.gov.my
19.	Bila implementation date for e invoice untuk subsidiary yang mempunyai revenue yang kurang sari rm500k (holding company mempunyai revenue of rm1m)	Kindly revisit the updated FAQ in regard to the scenario details once it available via our e-Invoice microsite due to current announcement that the exemptions from implementing e-Invoice for taxpayers with an annual turnover or revenue of less than RM1,000,000.
20.	Biz sekuriti, income dari komuniti/pnddk setempat (bukan syarikat). 1 invois >10K & >1 invois sebulan, tak boleh konsol. Buyer tiada no TIN. Macam mana nak lapor?	Sebagai pencerahan, ini merupakan ketetapan polisi yang telah ditetapkan. Transaksi yang melibatkan amaun melebihi RM 10,000 perlu dikeluarkan secara individu. Penerangan yang diberikan tersebut memaklumkan terdapat keperluan untuk mengenalpasti pembeli. Komunikasi juga perlu dibuat oleh penjual di mana keperluan yang telah dibuat oleh HASiL. Oleh itu, terdapat keperluan untuk mendapatkan maklumat pembeli bagi membolehkan e-Invois dikeluarkan. Tuan boleh mengemukakan surat kepada pihak HASiL berkenaan cabaran dimana transaksi berlaku dengan pihak yang tidak dapat dikenalpasti tersebut / transaksi tanpa maklumat pembeli tersebut untuk pertimbangan HASiL. Mohon tuan emel kepada

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		myinvois@hasil.gov.my dengan mengemukakan perincian maklumat selanjutnya.
21.	Boleh saya tanya untuk oil palm (ramp), boleh ramp buka self-billed e-invoice?	Pekebun kecil juga adalah individu yang menjalankan perniagaan walaupun tidak berdaftar dengan mana-mana pendaftar perniagaan dan mereka layak menolak perbelanjaan yang dilibatkan dalam menjana pendapatan hasil kebun kelapa sawit yang diusahakan. Sekiranya pekebun kecil (penjual) masih belum mandatori melaksanakan e-Invois, pembeli tidak perlu mengeluarkan e-Invois bil kendiri. Dokumen sedia ada masih boleh digunakan untuk pembuktian perbelanjaan
22.	Can consolidated e-Invoices be partially applied (e.g., for transactions <RM10,000)?	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.
23.	Can I know from oil palm ramp, can the ramp open self-billed einvoice for customer?	Pekebun kecil juga adalah individu yang menjalankan perniagaan walaupun tidak berdaftar dengan mana-mana pendaftar perniagaan dan mereka layak menolak perbelanjaan yang dilibatkan dalam menjana pendapatan hasil kebun kelapa sawit yang diusahakan. Sekiranya pekebun kecil (penjual) masih belum mandatori melaksanakan e-Invois, pembeli tidak perlu mengeluarkan e-Invois bil

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		kendiri. Dokumen sedia ada masih boleh digunakan untuk pembuktian perbelanjaan
24.	Can MyInvois e-Pos been used for Director fee?	Taxpayer may use e-POS for the issuance of e-Invois subject to terms and condition to register as e-POS user. Kindly email to https://www.hasil.gov.my/en/myinvoisepos/contact-us/myinvois-e-pos-customer-feedback-form/ for more details.
25.	Co incorporated in Year 2022 but commenced business in Year 2023 (first YE 31.12.23) with turnover less than RM500k but YE 31.12.24 more than RM 1m. The company need to start e-inv in Phase 4 or 5?	Kindly revisit the updated FAQ in regard to the scenario details once it available via our e-Invoice microsite due to current announcement that the exemptions from implementing e-Invoice for taxpayers with an annual turnover or revenue of less than RM1,000,000.
26.	Company turnover for year 2022-2024 are below 500K but turnover for year 2025 will be more than 500K, when should the company start implement E-Invoice?	Kindly revisit the updated FAQ in regard to the scenario details once it available via our e-Invoice microsite due to current announcement that the exemptions from implementing e-Invoice for taxpayers with an annual turnover or revenue of less than RM1,000,000.
27.	Customer A buy RM 15,000 on 01/01/2026 , and refuse to give TIN and IC number. How can i issue einvoice? Can i use general tin number for this individual?	Sebagai pencerahan, ini merupakan ketetapan polisi yang telah ditetapkan. Transaksi yang melibatkan amaun melebihi RM 10,000 perlu dikeluarkan secara individu. Penerangan yang diberikan tersebut memaklumkan terdapat keperluan untuk mengenalpasti pembeli. Komunikasi juga perlu dibuat oleh penjual di mana keperluan yang telah dibuat oleh HASiL. Oleh itu,

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		terdapat keperluan untuk mendapatkan maklumat pembeli bagi membolehkan e-Invois dikeluarkan. Tuan boleh mengemukakan surat kepada pihak HASiL berkenaan cabaran dimana transaksi berlaku dengan pihak yang tidak dapat dikenalpasti tersebut / transaksi tanpa maklumat pembeli tersebut untuk pertimbangan HASiL. Mohon tuan emel kepada myinvois@hasil.gov.my dengan mengemukakan perincian maklumat selanjutnya.
28.	Do we need to issue a self-bill when paying salary to foreign workers?	The company required determine whether the individual is engaged under a Contract of Service or a Contract for Services. For individuals under a Contract of Service (i.e., an employment relationship), there is no requirement for the company to issue an e-Invoice or a self-billed e-Invoice.
29.	Does the company sales less than RM500,000 need to issue e-invoice for those transaction more than RM10,000?	If the company is eligible to be exempted from e-invoice issuance or has not yet reach its mandatory timeline, then the company is not required to issue e-invoice on transactions with value more than RM10,000 in a single transaction.
30.	Does the threshold of rm500, 000 exemption also applies to MC, churches, temples, charities, trade associations, clubs, ngos?	Taxpayers (including MC, churches, temples, charities, trade associations, clubs, NGOs) with an annual turnover or revenue of less than RM500,000 are currently exempt from issuing e-invoice.

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31.	Donation in cash received by Non-profit Organization need to issue e-invoice?	e-Invoices, either individual e-Invoices or consolidated e-Invoices, are required to be issued for donations or contributions received, except for the following: a) Religious institutions or organisations established exclusively for the purpose of religious worship or the advancement of religion. b) Any person (excluding (a) above) receiving donations or contributions that are not taxexempt under the Income Tax Act 1967.
32.	Dr. Rasyidah, awak tak menjawab soalan Jackson, dia tak bagi IC dan TIN, nak tengok guideline?	Sebagai pencerahan, ini merupakan ketetapan polisi yang telah ditetapkan. Transaksi yang melibatkan amaun melebihi RM 10,000 perlu dikeluarkan secara individu. Penerangan yang diberikan tersebut memaklumkan terdapat keperluan untuk mengenalpasti pembeli. Komunikasi juga perlu dibuat oleh penjual di mana keperluan yang telah dibuat oleh HASiL. Oleh itu, terdapat keperluan untuk mendapatkan maklumat pembeli bagi membolehkan e-Invois dikeluarkan. Pembayar cukai boleh mengemukakan surat kepada pihak HASiL berkenaan cabaran dimana transaksi berlaku dengan pihak yang tidak dapat dikenalpasti tersebut / transaksi tanpa maklumat pembeli tersebut untuk pertimbangan HASiL. Mohon tuan emel kepada

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		myinvois@hasil.gov.my dengan mengemukakan perincian maklumat selanjutnya.
33.	E-invoice issued by a contractor for progress claim is net of retention sum or gross amount of the claim?	Issuance of e-Invoices is according to the current invoicing arrangement as practiced by the organization. If there is an agreed progress billing/ billing milestone, the e-Invoice must be issued according to the agreement. On an additional note, taxation with regards to recognition of income (retention sum) remains the same (current legislation) and has not changed with the implementation of e-Invoice.
34.	Even the customer refuse to provide IC No and Tin No., how the business to issue e-inv for sales >10k	Sebagai pencerahan, ini merupakan ketetapan polisi yang telah ditetapkan. Transaksi yang melibatkan amaun melebihi RM 10,000 perlu dikeluarkan secara individu. Penerangan yang diberikan tersebut memaklumkan terdapat keperluan untuk mengenalpasti pembeli. Komunikasi juga perlu dibuat oleh penjual di mana keperluan yang telah dibuat oleh HASiL. Oleh itu, terdapat keperluan untuk mendapatkan maklumat pembeli bagi membolehkan e-Invois dikeluarkan. Pembayar cukai boleh mengemukakan surat kepada pihak HASiL berkenaan cabaran dimana transaksi berlaku dengan pihak yang tidak

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		dapat dikenalpasti tersebut / transaksi tanpa maklumat pembeli tersebut untuk pertimbangan HASiL. Mohon tuan emel kepada myinvois@hasil.gov.my dengan mengemukakan perincian maklumat selanjutnya.
35.	For einvoices issued on monthly statement basis for specific industry, a customer has transaction of RM9,000 on 2 Feb, and RM8,000 on 10 Feb, e-invoice for this customer can still be consolidated?	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.
36.	For individual that meet the badges of trade will be treated as biz income. However, we think he is individual not conducting biz.Is it an offence if we issue self billed invoice ?	Kindly note, only transactions listed under section 8.3 of the e-Invoice Specific Guideline are allowed for the issuance of self-billed e-Invoice. Any issuance of self-billed e-Invoice for other than listed transactions will be categorised as non-compliance issuance and can be penalised. In the event where the seller still not mandatory or been exempted from the e-Invoice implementation, buyer is allowed to use the current documentation issued by the seller to prove the expenses and no requirement to issue self-billed e-Invoice.
37.	For influencer fees, if they already provide us with an invoice, do we still need to generate a self-billed invoice? even though the influencer hasn’t registered any business under their name	Note that, only transactions listed under section 8.3 of the e-Invoice Specific Guideline are allowed for the issuance of self-billed e-Invoice. Any issuance of self-billed e-Invoice for other than listed transactions will be categorised as non-compliance issuance and can be penalised.

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		In the event where the seller still not mandatory or been exempted from the e-Invoice implementation, buyer is allowed to use the current documentation issued by the seller to prove the expenses and no requirement to issue self-billed e-Invoice. Business is defined as provided in Section 2 of the Income Tax Act 1967 which includes profession, vocation and trade and every manufacture, adventure or concern in the nature of trade, but excludes employment.
38.	For investment holding company which do not have business income, is the company subject to e-invoice?	All persons conducting a business are required to implement e-Invoice in accordance with their respective implementation timeline as outlined under section 1.5 of the e-Invoice Guideline. However, the Government of Malaysia has exempted taxpayers with annual turnover or revenue below RM500,000 from the issuance of e-Invoice.
39.	For new forming JMB, did JMB need to issue e-invoice once forming JMB or example, JMB form on 14/10/2025, and can start implement in 01/01/2027 ? did the JMB enjoy this implement on 2nd year?	If JMB is eligible for exemption from e-invoice issuance, their mandatory implementation timeline will be starting from 1 January in the second year following the YA in which the total annual turnover or revenue reaches RM500,000. However, if JMB is not able to meet the e-Invoice implementation exemption criteria, taxpayer is required to implement e-Invoice starting from 1 July 2026 or upon the operation commencement date, whichever later

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40.	For slide 26, if a company rents out land owned by two owners, do they need to issue self-billed e-invoices? If yes, should the invoices be issued separately based on ownership share?	Penyewa (Syarikat) dikehendaki mengeluarkan Bil Kendiri e-Invois berasingan kepada setiap pemilik premis jika terdapat lebih daripada seorang pemilik premis dan amaun penerimaan sewa (portion) yang dimasukkan dalam setiap Bil Kendiri e-Invois tersebut adalah mengikut persetujuan pemilik-pemilik premis yang terlibat.
41.	for the deposit as mentioned, when actually the deposit need to change to e invoice. can explain more detail	In cases where the deposit is refundable, the issuance of e-Invoice is not required. However, if the deposit is non-refundable, issuance of e-Invoice is required.
42.	For the determination of annual revenue/ turnover threshold, is it based on the revenue only or include other income?	Taxpayers with audited financial statements, the e-Invoice implementation threshold/ timeline would be based on the annual turnover or revenue (any equivalent term for operating income) stated in the statement of comprehensive income in the audited financial statement for financial year 2022.
43.	Foreign contractors / workers want to buy construction material, but they do not have TIN. Can we issue a consolidated e-invoice? Or issued as foreign buyer.	In the event that the foreign contractors / workers only provides passport number / MyPR / MyKAS as they have yet to register for TIN, Suppliers may include the general TIN “EI00000000020” in the required field.
44.	How about director's fee? Need to issue e-invoice?	Where the Director has entered into contract for service, the Director is required to issue e-Invoice to the company for any income received. However, where the Director has entered into contract of service, the fees are considered as part of employment income. Currently, this is

BIL.	QUESTION	ANSWER
		being exempted from issuance of e-Invoice as per the e-Invoice Guideline. Kindly note that the exemptions are subject to periodic review and updates.
45.	How do i differentiate contract FOR service and contract OF service with regard to Director Fees?	Where the Director has entered into contract for service, the Director is required to issue e-Invoice to the company for any income received. However, where the Director has entered into contract of service, the fees are considered as part of employment income. Currently, this is being exempted from issuance of e-Invoice as per the e-Invoice Guideline. Kindly note that the exemptions are subject to periodic review and updates.
46.	How does e-invoicing apply in multi-layer transactions, such as between suppliers, distributors, and retailers is an e-invoice required for every stage?	Yes, each layer will involve seller and buyer. The e-Invoice issued based on each arrangement for each transaction
47.	How my Director can appoint me as a wakil Syarikat for e-invoice	For clarity, where Director / Business Owner required representative to issue e-Invoice for the company, the Director / Business Owner who have Director Role / Business Owner Role in https://preprod-mytax.hasil.gov.my/ (Preproduction Environment) OR MyTax Portal - https://mytax.hasil.gov.my/ > MyInvois Portal (Production Environment) required to submit the appointment of representative application through select “Role Selection” > Select Director of Company / Organization Administrator / Business Owner” > once

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		select > Click “Profile” icon. Once Director / Business Owner completed the appointment submission and automatically approved, here are the steps the representative should follow: a) login to MyTax Portal: The representative should log in to the MyTax Portal using their individual credentials. b) Navigate to MyInvois Portal: After logging in to MyTax, the representative should proceed to the MyInvois Portal.
48.	How should companies report foreign currency transactions in e-invoicing when dealing with overseas suppliers or clients?	Malaysian buyer is required to provide currency exchange rate in the self-billed e-Invoice if the said self-billed e-Invoice is required to be converted into RM-equivalent
49.	How to check Tin no. for sole proprietor if they give SSM No. and refuse to give IC No. and TIN No.	You may use API Search TIN function for sole proprietor. Kindly refer https://sdk.myinvois.hasil.gov.my/einvoicingapi/10-search-taxpayer-tin/ for more guidance
50.	how to obtain e invoice for toll and parking incurred? cashless machine are always in use and no e invoice nor receipt provided after exit from toll or parking	Taxpayer may request with toll provider. Toll provider will provide platform for user to request e-Invoice. For the purpose of expenses, taxpayer still allow to use either e-Invoice or existing documentation (such as receipt, statement, bill etc)
51.	How will foreign suppliers and cross-border transactions be treated under e-Invoicing (especially for digital services)?	Given that the Foreign Seller is not mandated to implement Malaysia’s e-Invoice, the Malaysian Purchaser is required to issue a self-billed e-Invoice to document the said expense.

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52.	How will LHDN ensure the security and confidentiality of the e-Invoice data submitted	IRBM adopts a high standard of data security in managing data of taxpayers. These are the steps that will be taken in monitoring and auditing the e-Invoice data security and privacy: a) IRBM will assess the data protection needs b) Implementation of data protection controls c) Monitoring and auditing data protection performance and incidents
53.	How will LHDNM handle religious institutions and charities conducting commercial activities (e.g., bazaars or rentals)?	e-Invoices must be issued for all donations or contributions received, except those received by religious institutions or organisations established solely for religious worship or the advancement of religion. Donations-in-kind (non-cash contributions) do not require an e-Invoice. However, if a religious institution or organisation sells goods or provides services, it must issue an e-Invoice for those transactions. In addition, a religious organisation that is an approved institution under the relevant tax laws is required to issue e-Invoices for all applicable transactions.
54.	However, if the free lancer who also fully employed person, the total freelance fee below RM 500K, does he or she still need to issue e-invoice?	A freelancer or influencer fulfils the definition of 'business' under section 2 of Income Tax Act 1967 are categorised as an individual conducting business. The contract entered between them and their clients would normally be contract for service; whereby the obligation of issuing e-Invoice lies with the party who provides the service. Consequently, the freelancer or influencer is required to issue e-Invoice

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		for the services provided (or issue normal receipt / invoice if they have yet to reach their mandatory e-Invoice implementation timeline).
55.	I pay a person who cuts the grass. Do I consider him as an individual conducting a business or not conducting a business? Do we need to issue self billed? Note: all the while take IC and name only	Kindly note, only transactions listed under section 8.3 of the e-Invoice Specific Guideline are allowed for the issuance of self-billed e-Invoice. Any issuance of self-billed e-Invoice for other than listed transactions will be categorised as non-compliance issuance and can be penalised. In the event where the seller still not mandatory or been exempted from the e-Invoice implementation, buyer is allowed to use the current documentation issued by the seller to prove the expenses and no requirement to issue self-billed e-invoice.
56.	If I register for MyInvois Account (for testing purposes), does it mean that I need to start the e-invoice implementation at that point? As we would like to inspect the documents only.	Register and accessing MyInvois Portal does not impact e-Invoice implementation. Taxpayer who are within the annual turnover or revenue threshold specified in section 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoice for IRBM's validation according to the stipulated implementation timeline.
57.	If individual has side income which is sewa below 10k, the person doesn't need to issue e invoice right?	Where the individual landlord is conducting a business, an e-Invoice is required to be issued to the tenant. Where the individual landlord is not conducting a business, the tenant (if they are a business) would be required to issue a self-billed e-Invoice for the rental of property.

BIL.	QUESTION	ANSWER
58.	If my supplier unable to provide e invoice and i do not whether they had over the threshold. Do i need to issue conso selfbilled? The supplier not really know about tax	Taxpayers can continue to claim tax deductions or personal tax relief using existing documentation (e.g., normal receipt / bill / invoice issued by supplier) until such time the legislation has been amended. For your information, the compliance obligation is from issuance perspective. If a supplier is not actually exempted from issuance of e-Invoice but they do not issue e-Invoice (claiming that they are exempted), HASiL will conduct audit diligently to identify the non-compliant taxpayer. Note that failure to issue e-Invoice is an offence and may attract negative implication.
59.	If tenant self bill utilities charges to non business landlord, will the landlord be taxed on the income of utilities as landlord normally do not have a copy of the bills.	Untuk pencerahan, pelaksanaan e-Invois hanya dokumentasi (dokumen) pembuktian pembayaran utiliti sahaja bagi pihak penyewa. Penentuan layak dikenakan cukai atau tidak berdasarkan undang-undang di bawah Akta Cukai Pendapatan sedia ada.
60.	If the company turnover less than RM 500,000 which are not entitle to implement e-invoice but got a single transaction more than RM 10,000. The single transaction need to issue e-invoice or not?	If the company has yet to reach their mandatory e-Invoice implementation timeline, the company is not required to issue e-Invoice (including self-billed e-Invoice) for any transaction - regardless of the transaction amount.
61.	if the holding company turnover is more than 500K, the subsidiary has to comply with e-invoicing. Does this threshold apply to a foreign holding company?	Yes, applied including foreign holding company

BIL.	QUESTION	ANSWER
62.	If the sub-contractor is the individual and annual turnover is below RM 500K, the individual still can issue the normal inv?	Taxpayers with an annual turnover or revenue of less than RM500,000 are exempted from implementation of e-invoice.
63.	If the utility bills are not registered under the business name, may they still be claimed as business expenses?	The compliance obligation of issuing e-Invoice lies with the Supplier (or the Buyer in the case of self-billed e-Invoice). As such, during the transitional period, taxpayers will be allowed to provide either normal bill / receipt / invoice (if the Supplier has yet to implement e-Invoice in accordance with the implementation timeline) or validated e-Invoice to substantiate a transaction for tax purposes until full implementation of e-Invoice.
64.	I'm using 2 API systems, will there be any issues if I add both API as intermediary and activate them at the same time in the MyTax portal?	Yes, you may use both API as intermediary for the purpose of submission via API mechanism. Note that, as intermediary, only retrieved the e-Invoice that submitted on behalf based on generated credential (client ID & client secret)
65.	In light of the recent COA decision affirming that remuneration received by independent non-executive directors is to be treated as "business income". How does it affect contract of service?	Where the Director has entered contract of service, the fees are considered as part of employment income. Currently, this is being exempted from issuance of e-Invoice as per the e-Invoice Guideline. Kindly note that the exemptions are subject to periodic review and updates.
66.	Individual customer making purchase of more than 10k, he provided IC number (not a registered taxpayer), e-invoice	For clarity, the TIN will be automatically registered once the said person reached 18 years old (based on the information actual date of birth given by the National Registration Department). Further on that, you

BIL.	QUESTION	ANSWER
	error message: "Data does not match HITS system" and he refused to register, how?	may use the TIN Search function via MyTax Portal. If you are facing no TIN result, kindly email us to myinvois@hasil.gov.my and provide the NRIC details for our further checking.
67.	Is a hardware company with turnover less than RM500k exempted from e-invoice implementation? If a customer buy a small pack of nails (eg.10pc), do the company need to issue single e-invoice? Can Conso	Taxpayers with an annual turnover or revenue of less than RM500,000 are currently exempt from issuing e-Invoice. Nonetheless, these taxpayers are encouraged to voluntarily implement e-Invoicing in order to support our Government's initiatives to digitalize tax administration. Kindly note that individual e-Invoice is required to be issued for transaction involving the sale of construction materials (regardless of volume sold) specified under the Fourth Schedule of Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994 - i.e. consolidated e-Invoice is not allowed to be issued for the aforesaid construction materials.
68.	Is dividend payment from local Sdn Bhd required for einvoice to be issued as I refer to einvoice specific guideline , Only mentioned dividend payment from listed company exemption from issue e invoice	For profit distribution, the buyer is required to issue self-billed e-invoice to the seller (refer to Section 8.3 (c) and Section 11 of e-Invoice Specific Guideline). 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 will be exempted from issuing self-billed e-Invoice on dividend distribution. Other than that, taxpayers are required to issue self-billed e-invoice for profit distribution made to shareholders.

BIL.	QUESTION	ANSWER
69.	Is it a compulsory for a company to request all e invoice from suppliers?	For clarity, under e-Invoice implementation, the compliance obligation of issuing e-Invoice lies with the Supplier (or the Buyer in the case of self-billed e-Invoice). As such, during the transitional period, taxpayers will be allowed to provide either normal bill / receipt / invoice (if the Supplier has yet to implement e-Invoice in accordance with the implementation timeline) or validated e-Invoice to substantiate a transaction for tax purposes until full implementation of e-Invoice.
70.	Is there any issue if declare the revenue msic code in einvoice different with the tax computation	Pembekal (Issuer) adalah dinasihatkan untuk mengeluarkan e-Invois dengan mengandungi maklumat MSIC yang betul dan teratur ke atas transaksi komersial yang berlaku di antara pembeli. Ini mengelakkan sebarang kekeliruan pembeli dimana sebagai rujukan semula maklumat e-Invois yang telah diterima & disahkan melalui Portal MyInvois.
71.	Issue a e invoice policy for staff claim and reimbursement in company expenses. Isnt ok that those expenses occur not need get the e invoice from purchase or supplier?	For expenses incurred by employees on behalf of their employer, employees should, where possible, request that the e-Invoice be issued in the employer’s name as proof of the expense. In cases where this is not feasible, the e-Invoice may be issued under the employee’s name, or existing supporting documents may be used to substantiate the expense. A self-billed e-Invoice is not required to be issued if the employer can demonstrate that the employee incurred the expense while acting on behalf of the employer.

BIL.	QUESTION	ANSWER
72.	Jika staff claim submit receipt yang bukan e-invoice, adakah perbelanjaan tersebut diterima oleh LHDN untuk tax claimable?	Perenggan 7.6 Garis Panduan Spesifik e-Invois. Pekerja perlu mendapatkan e-Invois atas maklumat syarikat. Jika tidak dibenarkan, pelanggan perlu mendapatkan e-Invois atas maklumat pekerja sendiri dan serahkan kepada syarikat bagi tujuan tuntutan perbelanjaan tersebut. Jika tidak dibenarkan, maka pekerja boleh menerima sebarang dokumen (invois manual) dan serahkan kepada syarikat bagi tuntutan perbelanjaan tersebut.
73.	Jika supplier/penjual belum keluarkan e-invoice dan cuma beri hardcopy resit/bil, perlu ke kita buat self billed	Soalan lazim 47. Tiada keperluan syarikat untuk mengeluarkan e-invois bil kendiri (self-billed) dan invois manual masih boleh diterima pakai dalam perekodan perakauan dan pengiraan cukai sehingga penjual melaksanakan e-Invois mengikut garis masa yang telah ditetapkan.
74.	let say as example we conduct rental invoice and tenant moved out and want to utilized deposit to pay outstanding rental so the deposit need to e invoice?	The landlord is still required to issue e-Invoice for the rental transactions. Utilizing the deposit to pay the rental is merely settlement / payment mechanism for the rental transaction.
75.	Macam mana jika perbadanan pengurusan perumahan atau mana2 yang tiada TIN no?	Pendaftaran TIN perlu dilakukan terlebih dahulu melalui e-Daftar di Portal MyTax
76.	Many hardware shop owner facing problem of getting E invoice details from customer. Customer reluctant to give details when purchase building materials. Please advise	Sebagai pencerahan, ini merupakan ketetapan polisi yang telah ditetapkan. Transaksi yang melibatkan amaun melebihi RM 10,000 perlu dikeluarkan secara individu. Penerangan yang diberikan tersebut memaklumkan terdapat keperluan untuk mengenalpasti pembeli.

BIL.	QUESTION	ANSWER
		Komunikasi juga perlu dibuat oleh penjual di mana keperluan yang telah dibuat oleh HASiL. Oleh itu, terdapat keperluan untuk mendapatkan maklumat pembeli bagi membolehkan e-Invois dikeluarkan. Tuan boleh mengemukakan surat kepada pihak HASiL berkenaan cabaran dimana transaksi berlaku dengan pihak yang tidak dapat dikenalpasti tersebut / transaksi tanpa maklumat pembeli tersebut untuk pertimbangan HASiL. Mohon tuan emel kepada myinvois@hasil.gov.my dengan mengemukakan perincian maklumat selanjutnya.
77.	May I clarify whether staff claims such as petrol, parking, and toll reimbursements are required to be self-billed?	For expenses incurred by employees on behalf of their employer, employees should, where possible, request that the e-Invoice be issued in the employer’s name as proof of the expense. In cases where this is not feasible, the e-Invoice may be issued under the employee’s name, or existing supporting documents may be used to substantiate the expense. A self-billed e-Invoice is not required to be issued if the employer can demonstrate that the employee incurred the expense while acting on behalf of the employer.
78.	May I know Is the consolidated self billed e-invoices got limit to RM 10k per transaction?	Taxpayer are required to issue transactional e-invoice for transaction above RM10,000 and this transaction can't be consolidated after the interim period ended.

BIL.	QUESTION	ANSWER
79.	My company still in my grace period of implementation of e-invoice. However, my customer simply issue self-billed e-invoice to me, what should I do?	Your company may request rejection of the self-billed e-Invoice (within 72-hours from its validation time) or request for Credit Note self-billed e-Invoice to cancel the transaction (after 72-hours timeframe). You may also advise your customer that issuance of self-billed e-Invoice is only allowed for transactions specified under Section 8.3 of e-Invoice Specific Guideline. Issuing self-billed e-Invoice for transactions other that those specified under Section 8.3 would constitute an offence under Section 120(1)(d) of the Income Tax Act 1967.
80.	My invoice e-pos -eligible for 750000 and below , if the enterprise below 500,000, no need to implement is it?	Pelaksanaan e-Invois membantu penyimpanan rekod peniaga PMKS, Perniaga di bawah RM500K digalakan untuk melaksanakan agar penyimpanan rekod perniagaan lebih effektif
81.	Our contractor signed agreement as individual..n the contracted works r done by his workers...as long they under the threshold..then e invoice is nit required right or wrong?	Under e-Invoice implementation, all persons conducting a business are required to implement e-Invoice in accordance with their respective implementation timeline as outlined under section 1.5 of the e-Invoice Guideline. However, the Government of Malaysia has exempted taxpayers with annual turnover or revenue below RM500,000 from the issuance of e-Invoice.
82.	Pemilik Tunggal seperti Peguam tidak boleh melantik wakil (pekerja atau pihak ketiga) untuk mengeluarkan e-invois	Pemilik Tunggal boleh membuat permohonan perlantikan wakil melalui Mytax

BIL.	QUESTION	ANSWER
	under MyTax. Ada kemungkinan untuk dipermudahkan bagi perlantikan wakil?	
83.	FY2024: Revenue RM0, FY2025: Revenue RM1mil. When will our company implement e-Invoice?	Merujuk Garis Panduan e-Invois (versi 4.6) yang baharu dikeluarkan pada 7 Disember 2025, Pembayar Cukai dengan pendapatan tahunan atau jualan tahunan kurang daripada RM1,000,000 adalah dikecualikan daripada pelaksanaan e-Invois.
84.	Please explain how sole prop to appoint wakil for issue einvoice in mytax?	For clarity, where Director / Business Owner required representative to issue e-Invoice for the company, the Director / Business Owner who have Director Role / Business Owner Role in https://preprod-mytax.hasil.gov.my/ (Preproduction Environment) OR MyTax Portal - https://mytax.hasil.gov.my/ > MyInvois Portal (Production Environment) required to submit the appointment of representative application through select "Role Selection" > Select Director of Company / Organization Administrator / Business Owner" > once select > Click "Profile" icon. Once Director / Business Owner completed the appointment submission and automatically approved, here are the steps the representative should follow: a) Login to MyTax Portal: The representative should log in to the MyTax Portal using their individual credentials. b) Navigate to MyInvois Portal: After logging in to MyTax, the representative should proceed to the MyInvois Portal.

BIL.	QUESTION	ANSWER
85.	Revenue of a company is less than RM500k, and is exempted from issue E-invoice. However, for the purposes of claiming tax deduction, is it compulsory for this company request E-invoice from suppliers?	Taxpayers are always encouraged to request the Suppliers to issue e-Invoice for the transaction conducted. This would ensure proper record keeping and assist tax filing.
86.	Ron95 under budi95, incurred amount is RM1.99. But e-invoice issued is RM2.60. Do we need to do any adjustments to the transaction. Which amount LHDN will capture ?	The amount displayed in the e-Invoice should be consistent with the amount shown on the purchase receipt, which reflects the fuel price at the non-subsidised rate. If the purchase is eligible for a subsidy deduction, the subsidy amount should be shown as a deduction.
87.	Saya ingin mencadangkan agar LHDN memudahkan carian syarikat milikan tunggal dengan menggunakan nombor syarikat sebagai alternatif kepada nombor IC.	Ya, bagi perniagaan tunggal perlu mengemaskini nombor pendaftaran perniagaan bagi tujuan pengeluaran e-Invois
88.	sebenarnya memberi 500K tak perlu e-invois membuka ruang untuk add invois adjustment larasan. Apa komen ?	Terima kasih atas pandangan tuan/puan. Pengecualian yang diberikan adalah bersifat sementara. Jika terdapat sebarang perubahan polisi, HASiL akan membuat pengumuman dan komunikasi dengan pembayar cukai. Tempoh masa diberikan bagi membolehkan persediaan dibuat di setiap peringkat pembayar cukai.
89.	Sekiranya pembekal yang layak tidak mengeluarkan E-invoice, tetapi hanya invoice biasa, adakah pembeli perlu Minta E-invoice untuk layak menuntut potongan cukai ?	Pembekal / Penjual yang telah mandatori melaksanakan e-Invois perlulah mengeluarkan e-Invois sekiranya dimohon/ diminta oleh pembeli. Sekiranya penjual enggan mengeluarkan e-Invois, pembeli boleh mengemukakan aduan rasmi kepada HASiL untuk semakan selanjutnya (berserta maklumat pembuktian di mana penjual enggan

BIL.	QUESTION	ANSWER
		mengeluarkan e-Invois atas permintaan yang dibuat oleh pembeli). Dalam masa sama, pembeli masih boleh menggunakan resit biasa untuk tujuan pembuktian perbelanjaan.
90.	Semoga tidak ada lagi perubahan e-invois threshold of 500K. Adakah business bawah 500K boleh issued invois back dated?	Merujuk Garis Panduan e-Invois (versi 4.6) yang baharu dikeluarkan pada 7 Disember 2025, Pembayar Cukai dengan pendapatan tahunan atau jualan tahunan kurang daripada RM1,000,000 adalah dikecualikan daripada pelaksanaan e-Invois.
91.	Should clinic operator issue E invoice to Panel like PM Care or AIA? Guideline stated clinic operator must issue E invoice to patient if they require. What if the patient is under Panel?	The clinic / healthcare provider is still required to issue e-Invoice to the patient - regardless of whether the patient is covered under insurance / panel / paid by employer. Reference may be made to Industry Specific FAQ - Healthcare (https://www.hasil.gov.my/media/atse5ojz/lhdnm_healthcare_faqs.pdf) at our e-Invoice microsite for better understanding
92.	slide 9, there is no exemption for einvoice implementation if "syarikat berkaitan/usaha sama". can you further explain syarikat berkaitan (related company)/usaha sama? company with common directors?	Please refer to definition under Promotion Investment Act 1986 regarding related company. Based on the promotion investment act 1986 under Section 2, company shall be deemed to be a related company of another company if: a) at least 20% of its issued share capital is beneficially owned, either directly or indirectly by the other company

BIL.	QUESTION	ANSWER
		b) at least 20% of its issued share capital of that other company is beneficially owned, either directly or indirectly , by the first mentioned company
93.	staff claim does not requires e-invoice, right?	For expenses incurred by employees on behalf of their employer, employees should, where possible, request that the e-Invoice be issued in the employer's name as proof of the expense. In cases where this is not feasible, the e-Invoice may be issued under the employee's name, or existing supporting documents may be used to substantiate the expense. A self-billed e-Invoice is not required to be issued if the employer can demonstrate that the employee incurred the expense while acting on behalf of the employer.
94.	Syarikat telah melantik staff yang telah bersara sebagai konsultan. Adakah syarikat perlu issue e-invoice bil kendiri untuk bayaran ini? Atau perlu issue e-invoice?	Pengeluaran e-invois Bil Kendiri hanya untuk penjual atau pengeluar dari luar negara dan individu yang tidak menjalankan perniagaan sahaja. Mohon rujuk Perenggan 8 Garis Panduan Spesifik e-Invois bagi layanan transaksi pengeluaran e-Invois Bil Kendiri (Self-Billed e-Invois).
95.	Taxpayer QR code API telah dilancarkan mulai Januari 2025. - please advise where we can find this QR code so that we can inform our buyers to show us this QR code instead of typing out their details	Taxpayer QR Code can be generate through MyInvois Portal > Taxpayer Profile. If you are using own ERP System, you are required to establish API

BIL.	QUESTION	ANSWER
		Taxpayer’s QR Code, which this API allows taxpayer’s ERP system to search and retrieve the information for a specific Taxpayer QR Code based on the Base64 formatted string obtained from scanning the respective QR code. Kindly refer https://sdk.myinvois.hasil.gov.my/einvoicingapi/11-qr-code/ for more details.
96.	The allowable period for the consolidated self-billing.	If you've opted to utilise the six (6) month interim relaxation period, you may issue consolidated self-billed e-Invoice for all self-billing circumstances until the end of six (6) month interim relaxation period. For example; if you're under Phase 3 mandatory e-Invoice implementation timeline (i.e. implementation date: 1 July 2025), you may issue consolidated self-billed e-Invoice until 31 December 2025. Thereafter, consolidated self-billed e-Invoices may only be issued for transactions specified under Section 3.6.5 of e-Invoice Specific Guideline.
97.	To clarify that i responsible to issue self-billed e-invoices if supplier only will start implemented on 1/7/2026, right?	Other than the self-billing circumstances specified under Section 8.3 of e-Invoice Specific Guideline, the compliance obligation of issuing e-Invoice would always lies with the Supplier. Consequently, during the transitional period, you will be allowed to provide either normal bill / receipt / invoice (if your Supplier has yet to implement e-Invoice in

BIL.	QUESTION	ANSWER
		accordance with the implementation timeline) or validated e-Invoice to substantiate a transaction for tax purposes until full implementation of e-Invoice.
98.	Transactions > rm10k cannot be Consol - what if the buyer does not want to provide TIN etc?	Sebagai pencerahan, ini merupakan ketetapan polisi yang telah ditetapkan. Transaksi yang melibatkan amaun melebihi RM 10,000 perlu dikeluarkan secara individu. Penerangan yang diberikan tersebut memaklumkan terdapat keperluan untuk mengenalpasti pembeli. Komunikasi juga perlu dibuat oleh penjual di mana keperluan yang telah dibuat oleh HASiL. Oleh itu, terdapat keperluan untuk mendapatkan maklumat pembeli bagi membolehkan e-Invois dikeluarkan.
99.	Transaksi lebih RM10,000..Pembeli tiada nombor TIN, penjual guna General TIN tapi status Invalid bila hantar, apakah solution untuk peniaga ni?	Pastikan kombinasi Jenis Pengenalan NRIC / Tentera adalah tepat bersama General TIN EI00000000010 semasa pengemukaan e-Invois. Sebagai pencerahan, ini merupakan ketetapan polisi yang telah ditetapkan. Transaksi yang melibatkan amaun melebihi RM 10,000 perlu dikeluarkan secara individu. Penerangan yang diberikan tersebut memaklumkan terdapat keperluan untuk mengenalpasti pembeli. Komunikasi juga perlu dibuat oleh penjual di mana keperluan yang telah dibuat oleh HASiL. Oleh itu, terdapat keperluan untuk mendapatkan maklumat pembeli bagi membolehkan e-Invois

BIL.	QUESTION	ANSWER
		dikeluarkan. Tuan boleh mengemukakan surat kepada pihak HASiL berkenaan cabaran dimana transaksi berlaku dengan pihak yang tidak dapat dikenalpasti tersebut / transaksi tanpa maklumat pembeli tersebut untuk pertimbangan HASiL. Mohon tuan emel kepada myinvois@hasil.gov.my dengan mengemukakan perincian maklumat selanjutnya.
100.	Untuk organisasi keagamaan, aktiviti penjualan barang itu perlu mengeluarkan e-invois. Sekiranya jumlah jualan barang dan derma diterima kurang dari RM500k, adakah ia dikecualikan daripada e-invois?	Penentuan pelaksanaan e-Invois adalah berdasarkan jumlah jualan / perolehan tahunan yang dilaporkan melalui penyata kewangan. Oleh itu, secara umum pelaporan adalah merangkumi jumlah keseluruhan termasuk derma dan sumbangan.
101.	Untuk penjualan melalui platform Tiktok, Shopee dan Lazada, siapa kah yang harus submit e-invoice? Platform atau Seller? Seller harus buat apa?	Soalan Lazim Industri Spesifik e-dagang jelas menerangkan platform e-dagang malaysia akan mengeluarkan e-Invois kepada pelanggan dan e-Invois Bil Kendiri bagi penjual PMKS. https://www.hasil.gov.my/e-invois/rujukan-pelaksanaan-e-invois/soalan-lazim/soalan-lazim-industri-spesifik/
102.	Untuk subscription fee seperti Facebook Ads, atau aplikasi lain daripada servis luar negara yang auto deduct daripada credit card, adakah perlu untuk kita self-billed juga expenses tersebut?	Bagi perolehan perkhidmatan daripada luar negara, pembeli/pengimport Malaysia perlu mengeluarkan e-invois bil kendiri atas perkhidmatan yang diperoleh daripada syarikat luar negara. Untuk maklumat lanjut sila rujuk Seksyen 10 (Cross Border Transactions) dari Garis Panduan Spesifik e-Invois yang telah dikeluarkan.

BIL.	QUESTION	ANSWER
103.	We implemented E invoice from July 2025..we r facing many suppliers refused to give e invoice claiming they under the threshold...how to solve this...n will we be fined by LHDN	The responsibility to implement the e-Invoice is lies with the supplier/ seller. In the event where the seller still not mandatory or been exempted from the e-Invoice implementation, buyer is allowed to use the current documentation issued by the seller to prove the expenses and no requirement to issue self-billed e-Invoice. However, if buyer can confirm that the said seller already mandatory to implement the e-Invoice, but refuse to do so, kindly lodge the report to HASiL for further action.
104.	We used to receive adance payment of sale of oil palm bunches..such payment e invoice is required or not?	In cases where the deposit is refundable, the issuance of e-Invoice is not required. However, if the deposit is non-refundable, issuance of e-Invoice is required.
105.	What about staff's medical claims? Do we need to submit self-billed?	Businesses will be 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.
106.	What if the supplier refuses to provide an e-Invoice for our company, even though they're already required to issue one? Can we still record the expense using a normal invoice instead?	The compliance obligation of issuing e-Invoice lies with the Supplier (or the Buyer in the case of self-billed e-Invoice). As such, during the transitional period, taxpayers will be allowed to provide either normal bill / receipt / invoice (if the Supplier has yet to implement e-Invoice in accordance with the implementation timeline) or validated e-Invoice to

BIL.	QUESTION	ANSWER
		substantiate a transaction for tax purposes until full implementation of e-Invoice.
107.	What if, sebelum ni kita agree dgn client utk refundable deposit. at the end of term, deposit tu jadi forfeited. how i nak declare in e-invoice?	Any adjustment to the validated e-Invoice, taxpayer can issue CN/DN and include the UUID (reference number) to cancel the original transaction.
108.	What is the definition of individual do not carry business? Freelancer have employment but did part time consider individual carry with business?	A freelancer or influencer fulfils the definition of 'business' under section 2 of Income Tax Act 1967 are categorised as an individual conducting business. The contract entered between them and their clients would normally be contract for service; whereby the obligation of issuing e-Invoice lies with the party who provides the service. Consequently, the freelancer or influencer is required to issue e-Invoice for the services provided (or issue normal receipt / invoice if they have yet to reach their mandatory e-Invoice implementation timeline).
109.	When will MyInvois app/QR code for sellers to scan buyer details be released?	Taxpayer QR code API telah dilancarkan mulai Januari 2025.
110.	Will there be an online registration pathway for MyInvois e-POS to ease rural business participation?	Thank you for the question. The registration process and reference will be made available in progress forward.
111.	Year 2026 is all the company need submit einvoice?	Pembayar Cukai hendaklah melaksanakan e-Invois mengikut Garis Masa pelaksanaan e-Invois seperti perenggan 1.5 Garis Panduan Umum e-Invois. Merujuk Garis Panduan e-Invois (versi 4.6) yang

BIL.	QUESTION	ANSWER
		baharu dikeluarkan pada 7 Disember 2025, Pembayar Cukai dengan pendapatan tahunan atau jualan tahunan kurang daripada RM1,000,000 adalah dikecualikan daripada pelaksanaan e-Invois.
112.	Aspek keselamatan data apabila bagi maklumat kpd penjual?	a) LHDN mengamalkan piawaian tinggi dalam keselamatan data bagi menguruskan data pembayar cukai. Langkah-langkah berikut akan diambil dalam memantau dan mengaudit keselamatan serta privasi data e-Invois: b) LHDN akan menilai keperluan perlindungan data c) Pelaksanaan kawalan perlindungan data d) Pemantauan dan pengauditan prestasi perlindungan data serta insiden yang berlaku
113.	Any pricing adjustment need to be issued DN/CN individually for each invoice or can do lumpsum (by month)	Taxpayers can make adjustments to multiple original e-Invoices by issuing one (1) single credit note / debit note / refund note e-Invoice, as the case may be. Where multiple original e-Invoices are being adjusted in the same credit note / debit note / refund note e-Invoice, the IRBM Unique Identifier Number of each original e-Invoice must be indicated in the 'Original e-Invoice Reference Number' data field.
114.	can we search TIN through any other API aside from MyInvois?	You may use API Search TIN function. Kindly refer https://sdk.myinvois.hasil.gov.my/einvoicingapi/10-search-taxpayer-tin/ for more guidance

BIL.	QUESTION	ANSWER
115.	Common Shareholders are Individual Persons. Given that both Coy A & Coy B have a common individual shareholder (X), does Coy B fall within the scope of a related company?	Please refer to definition under Promotion Investment Act 1986 regarding related company. Based on the promotion investment act 1986 under Section 2, company shall be deemed to be a related company of another company if: (i) at least 20% of its issued share capital is beneficially owned, either directly or indirectly by the other company (ii) at least 20% of its issued share capital of that other company is beneficially owned, either directly or indirectly , by the first mentioned company
116.	Consolidated self-bill e-invoice still can issue to Agent or non business individual?	Kindly note that consolidation does not apply to self-billed e-Invoice, except for the following self-billed circumstances: a) transactions with individuals (who are not conducting a business) b) interest payment to public at large (regardless businesses or individuals) c) claim, compensation or benefit payments from the insurance business of an insurer to individuals (who are not conducting a business), government, government authority, state government or state authority d) self-billed circumstances involving taxpayers' overseas branches or offices

BIL.	QUESTION	ANSWER
		Please refer to Section 3.6.5 of e-Invoice Specific Guidelines for better understanding.
117.	How to generate the QR as individual so that the seller can scan and retrieve the buyer's information to issue e-invoice?	The buyer's QR code can be generated using the MyInvois Portal or MyInvois Mobile App. This QR code contains the buyer's information required for e-Invoice issuance. The seller can scan the QR code using: a) MyInvois Portal b) MyInvois Mobile App c) An ERP system integrated with MyInvois By scanning the QR code, the buyer's information will be automatically retrieved and used to complete the e-Invoice accurately and efficiently.
118.	If in one month, the seller has 50 customers. But only 1 customer ask for e-invoice. Can the seller still issue consolidated e-invoice for that month?	Where the buyer request for an e-Invoice, the Supplier is required to issue an e-Invoice for the respective transaction. Unless that the buyer does not require an e-Invoice, the Supplier is then required to aggregate the transactions (where no e-Invoice has been issued) and issue a consolidated e-Invoice within 7 days from the end of the month. Kindly note that individual e-Invoices are required to be issued for certain activities / transactions as stated under Section 3.7 of the e-Invoice Specific Guideline (i.e., consolidated e-Invoice is not allowed
119.	If part time designer, shall they issue invoice to us or we need to perform self-billed?	A freelancer or influencer fulfils the definition of 'business' under section 2 of Income Tax Act 1967 are categorised as an individual conducting business. The contract entered between them and their

BIL.	QUESTION	ANSWER
		clients would normally be contract for service; whereby the obligation of issuing e-Invoice lies with the party who provides the service. Consequently, the freelancer or influencer is required to issue e-Invoice for the services provided (or issue normal receipt / invoice if they have yet to reach their mandatory e-Invoice implementation timeline).
120.	If vendor did not provide e-invoice during my purchase, how my company confirm vendor is exempted from issuing e-invoice as we not sure the turnover of vendor.	As the compliance obligation of issuing e-Invoice lies with the Supplier (or the Buyer in the case of self-billed e-invoice), taxpayers may receive either normal receipt (if the Supplier has yet to implement e-Invoice in accordance with the implementation timeline) or validated e-Invoice during the transitional period, until full implementation has been in place.
121.	When shall be my implementation date, if i set up a company in year 2025 and right noe still below RM500,000 revenue? Do i need to enroll to e-invoice by 1/7/26?	Merujuk Garis Panduan e-Invois (versi 4.6) yang baharu dikeluarkan pada 7 Disember 2025, Pembayar Cukai dengan pendapatan tahunan atau jualan tahunan kurang daripada RM1,000,000 adalah dikecualikan daripada pelaksanaan e-Invois.
122.	What's the implementation time line for a company to issue e-invoice when declaring dividend ?	Companies are required to follow the mandatory e-Invoice implementation timeline as outlined in Paragraph 1.5 of the IRBM e-Invoice Guideline.

BIL.	QUESTION	ANSWER
123.	Adakah badan berkanun negeri dikecualikan e-invoice?	Badan berkanun juga tertakluk kepada pelaksanaan e-Invois. Walau bagaimanapun, terdapat pengecualian yang diberikan oleh kerajaan bagi pelaksanaan e-Invois oleh sesebuah badan berkanun, iaitu e-Invois tidak perlu dikeluarkan bagi mana-mana kutipan bayaran, fi, caj, levi berkanun, saman, kompaun dan penalti olehnya dalam menjalankan fungsi yang diberikan kepada badan berkanun berkenaan di bawah mana-mana undang-undang bertulis. Badan berkanun hanya perlu mengeluarkan e-Invois sekiranya mempunyai penerimaan pendapatan yang diperoleh daripada aktiviti atau kutipan **selain** daripada menjalankan fungsi yang diberikan kepada badan berkanun berkenaan. Tarikh mula pelaksanaan e-Invois bagi semua badan berkanun adalah mulai **1 Julai 2025**.
124.	Please clarify what is the different between "taxpayers that are subsidiaries of holding comp & taxpayers that have related comp/joint venture with annual turnover >RM500k".	In general, taxpayers that are subsidiaries of holding companies are entities controlled by a parent company (holding company). Whereas taxpayers that have related companies or joint ventures with annual are having business relationships or joint arrangements with other companies considered related parties (such as affiliates, joint ventures). This implies that even if such entity's turnover is below RM500,000, the entity (taxpayer) be required to implement e-Invoice if the turnover including related or joint venture companies exceeds the threshold.

BIL.	QUESTION	ANSWER
125.	ABC Enterprise, a sole-proprietorship with turnover of more than RM1m was converted to partnership by admission of a new partner in Sep 2025. When should ABC Enterprise implement e-invoicing?	Merujuk Garis Panduan e-Invois (versi 4.6) yang baharu dikeluarkan pada 7 Disember 2025, Pembayar Cukai dengan pendapatan tahunan atau jualan tahunan kurang daripada RM1,000,000 adalah dikecualikan daripada pelaksanaan e-Invois.
126.	Adakah kerajaan menyedari bahawa pelaksanaan e-Invois sebenarnya telah meningkatkan beban kerja semua syarikat, ia bercanggah dengan usaha untuk menurunkan kos menjalankan perniagaan?	Terima kasih atas soalan yang diberikan. Merujuk kepada manfaat, bagi syarikat / pembayar cukai menjalankan perniagaan, pelaksanaan e-Invois dapat memperkemaskan operasi perniagaan, meningkatkan kecekapan serta menjimatkan masa dan kos melalui proses automasi, integrasi data yang lancar dan pengurusan invois yang lebih efisien;
127.	Adakah perbelanjaan akan dibenarkan jika pekerja menggunakan petrol subsidi untuk tujuan perniagaan syarikat Sdn Bhd. (pergi kursus dan untuk tujuan jualan). E-invois diletakkan atas nama syarikat SB	Merujuk kepada Perenggan 7.6 Garis Panduan Spesifik e-Invois, pekerja perlu mendapatkan e-Invois atas maklumat syarikat. Jika tidak dibenarkan, pelanggan perlu mendapatkan e-Invois atas maklumat pekerja sendiri dan serahkan kepada syarikat bagi tujuan tuntutan perbelanjaan tersebut. Jika tidak dibenarkan, maka pekerja boleh menerima sebarang dokumen (invois manual) dan serahkan kepada syarikat bagi tuntutan perbelanjaan tersebut.
128.	Budi Madani 1.99 Petrol. Can Director who pump using subsidy, claim this as allowable expenses with E-invoice under Company name?	Whether a business expense is claimable (tax-deductible) under the Malaysian Income Tax Act 1967 (ITA 1967) depends on its compliance with the relevant provisions of the Act, such as Section 33, Section 39, and other related sections.

BIL.	QUESTION	ANSWER
129.	Bolehkah berikan detail bilangan transaksi e-invoice yg diterima oleh LHDNM utk transaksi terkumpul vs transaksi individu berdasarkan bilangan transaksi sebanyak 600++ juta seperti yg dinyatakan tadi	Bilangan transaksi e-Invois yang telah diterima sehingga hari ini adlah melebihi 600 juta yang merangkumi e-Invois individu (*transactional e-Invoice*) dan juga e-Invois yang disatukan (*consolidated e-Invoice*) termasuk e-Invois bil kendiri (*self-billed e-Invoice*).
130.	By right, debit note only can issue when e-invoice already issued. But we notice that if use accounting software, debit note can be issued and validated without reference to e-invoice.	When issuing a debit note e-Invoice, taxpayers must include the Unique Identifier Number (UUID) of the affected original e-Invoice under the "Original e-Invoice Reference Number" field. If the UUID is not provided, the MyInvois System will not validate the debit note e-Invoice. However, for adjustments relating to original invoices issued before the implementation of e-Invoicing (i.e., no IRBM Unique Identifier Number assigned), taxpayers may enter "NA" in the "Original e-Invoice Reference Number" field. You are advised to liaise with your service provider to ensure your ERP system complies with the e-Invoice requirements and the specifications outlined in the Software Development Kit (SDK).
131.	Can e-invoices received individually be used as a formal documentation for personal tax relief application ie Tourism, Medical, Insurance?	Individual taxpayers may use e-Invoices received from suppliers to support their claims for eligible personal tax reliefs.

BIL.	QUESTION	ANSWER
132.	can explain further on this part - pembayar cukai dengan pemegang saham bukan individu (atau setara) dengan pendapatan atau jualan tahunan melebihi RM500,000?	Syarikat atau entiti yang dimiliki (sepenuhnya atau sebahagiannya) oleh pihak selain individu - contohnya; syarikat lain, badan amanah, koperasi, atau institusi dengan jualan atau pendapatan tahunan RM500,000 dan ke atas - adalah tidak dikecualikan daripada mengeluarkan e-Invois. Dalam erti kata lain, syarikat atau entiti tersebut dikehendaki untuk melaksanakan e-Invois mengikut garis masa pelaksanaan mandatori seperti yang telah ditetapkan.
133.	Can we issue a self-billed e-invoice for an individual subcontractor in Malaysia who has not registered for an income tax file?	For individuals who are providing a contract for service (such as individual subcontractor), they are required to issue e-invoice to their customers for the products sold / services provided to the customers. Kindly note that self-billed e-invoice is only applicable to scenarios listed under Section 8.3 of e-Invoice Specific Guideline.
134.	Capital allowance reduction eligible for xSME ?	Yes, MSMEs are eligible for capital allowance reduction for: a) purchase of ICT equipment and computer software packages b) consultation, licensing and incidental fees related to customised computer software development.

BIL.	QUESTION	ANSWER
135.	Co A is a developer. Co A receive Liquidated ascertained damages (LAD) from sub-contractor. Co A or Sub-contractor issue e-invoice in respect of LAD?	Co. A as a developer that imposed LAD charges to the subcontractor is required to issue e-invoice to the subcontractor.
136.	Common director company Sdn Bhd - is it need to in the e-invoice if the annual sales below 500K, other Co is e-invoice mandatory say 1M	A 'related company' has the meaning assigned to it in section 2 of the Promotion of Investments Act 1986. If two companies are non-related company, each company is required to determine its own e-invoice implementation timeline according to annual turnover or revenue thresholds as stated in the statement of comprehensive income in the Financial Year 2022 Audited Financial Statements.
137.	Company A(retailer) give loan advances to Company B(investment holding) with common director. Company A charge interest for the loan given. Company A need to issue E invoice to Company B?	Assuming that Company A is not providing centralised treasury services to its group of companies, Company A is required to issue self-billed e-invoice to Company B for interest charged on the loan. Kindly refer to Section 8.3 (g) of e-Invoice Specific Guideline.
138.	Does a sole proprietor need to implement e-invoicing if the business is converted to a partnership by adding a new partner in July 2025, with both parties having different TINs?	When a sole proprietorship is converted into a partnership with a new TIN, all transactions under the partnership must use the partnership's TIN. If the partnership meets the e-Invoice exemption criteria, it must start implementing e-Invoice from 1 January of the second year following the

BIL.	QUESTION	ANSWER
		Year of Assessment (YA) in which its annual turnover or revenue reaches RM500,000. If the partnership does not meet the exemption criteria, the mandatory implementation date is 1 July 2026.
139.	Does the 500,000 exemption threshold also applies to charities, trade associations, churches, temples, mc too?	Merujuk Garis Panduan e-Invois (versi 4.6) yang baharu dikeluarkan pada 7 Disember 2025, Pembayar Cukai dengan pendapatan tahunan atau jualan tahunan kurang daripada RM1,000,000 adalah dikecualikan daripada pelaksanaan e-Invois.
140.	e-invoice shall issued by license real estate agencies co. to another real estate agency co. for the commission paid/service rendered on sales of properties? or self-billed to be issued by payee?	The e-Invoice treatment depends on the contractual relationship between the real estate agencies. If there is an agent–principal relationship, the commission paid to the agent for the sale of properties must be supported by a self-billed e-Invoice.However, if no agent–principal relationship exists, the service provider must issue an e-Invoice for the services rendered.
141.	E-invoicing for sale of investments like bonds are using consolidated e-invoice. How will this work if consolidated e-invoice is limit to RM10K?	Effective 1 January 2026, any single transaction with a value exceeding RM10,000, regardless of industry or business activity, shall no longer be issued a consolidated e-Invoice. Instead, such transactions must be accompanied by an individual e-Invoice. Businesses are therefore advised to make the necessary preparations by ensuring that all

BIL.	QUESTION	ANSWER
		relevant and accurate information is collected to facilitate the issuance of individual e-Invoices in compliance with this requirement.
	E-invois fi peguam untuk perjanjian jual beli lebih daripada 1 pembeli, perlu keluarkan kepada setiap pembeli mengikut peratusan milikan? Atau untuk pemilik utama sahaja?	Bagi transaksi yang melibatkan lebih daripada seorang pembeli, penjual boleh mengeluarkan e-Invois kepada setiap pembeli mengikut kadar yang telah dipersetujui. Walau bagaimanapun, e-Invois juga boleh dikeluarkan kepada seorang pemilik atau pembeli utama sekiranya terdapat persetujuan daripada semua pembeli yang terlibat.
142.	For a foreign individual receiving commission from a Malaysian payer, how can they obtain a TIN from IRBM if they do not possess a passport? Can their national identification number be used instead?	Suppliers are required to obtain buyer's details from the foreign buyers for the purposes of e-Invoice issuance. In relation to TIN to be input in the e-Invoice, supplier may use "EI00000000020" for foreign buyers without TIN. Where business registration number is not available or not provided, Supplier to input "NA". Refer to Section 10.5 of the e-Invoice Specific Guideline for further details. For those who do not have a passport, any legitimate identification shall be produce upon TIN registration.
143.	For businesses operating across multiple phases (e.g., group companies), how should staggered go-live dates be managed?	e-Invoice will be implemented in phases to ensure smooth transition. The roll-out of e-Invoice has been planned with careful consideration, taking into account the turnover or revenue thresholds, to provide businesses with sufficient time to adapt. For companies that fall under different implementation phases, each entity must comply with its own mandated go-live date as determined by IRBM, also provide taxpayers

BIL.	QUESTION	ANSWER
		with a six (6)-month interim relaxation period from the date of mandatory implementation of each implementation phase.
144.	For illegal foreign workers and sub contractor (income more than 500k) who do not registered their business under SSM and issue e invoice. Can we do self bill instead?	Upon implementation of e-Invoice, Suppliers are required to issue e-Invoice for all of its transactions. However, certain Buyers, particularly customers and certain businesses, may not require an e-Invoice as proof of expense. To assist the Suppliers in complying with e-Invoice requirements and to reduce the burden to both Suppliers and Buyers, according to Specific Guidelines the Suppliers are allow to consolidate the transactions with Buyers (who do not require an e-Invoice) into a consolidated e-Invoice on a monthly basis. Issuance of self-billed e-Invoice is only permitted for circumstances that are provided under Section 8.3 of the e-Invoice Specific Guideline. Where the transaction does not fall within Section 8.3 of the e-Invoice Specific Guideline, taxpayers are not allowed to issue self-billed e-Invoice.
145.	For income distribution from unit trust fund, do management company need to issue self-billed for each investors/dividend recipients? or can submit self-billed with total income distribution?	UTMC is required to issue self-billed for recipient of the distribution as stated in Section 11 of Specific Guidelines.

BIL.	QUESTION	ANSWER
146.	For slide 26, does this also apply to rental income? If a house has two owners (75% and 25%), must each owner issue an e-invoice to the tenant based on their ownership share?	For the rental of multiple ownership, the e-invoice would be issue according to their agreed proportion and as additional the utility charges should only included in the transaction of the account holder.
147.	For those suppliers under threshold of RM500,000.00 ..giving us hard copies of invoices with TIN is it acceptable by LHDN..some suppliers used to give simple invoice with rubber stamp ok?	For clarity, the TIN will be automatically registered once the said person reached 18 years old (based on the information actual date of birth given by the National Registration Department). Further on that, you may use the TIN Search function via MyTax Portal. If you are facing NO TIN result, kindly email us to myinvois@hasil.gov.my and provide the NRIC details for our further checking.
148.	How the treatment for purchase pisang goreng from gerai tepi jalan	Merchant will be allowed to provide either normal bill / receipt / invoice (if the Merchant has yet to implement e-Invoice in accordance with the implementation timeline) to substantiate a transaction for tax purposes until full implementation of e-Invoice.
149.	I have 1kg gold bar that grandpa left to me after he passed away. If I sell it to jewellery shop for cash, is it the shop to issue self-billed to me? Also, will this trigger personal tax implication?	The seller shall issue a self-billed e-Invoice for the purchase of the gold bar from individual not conducting business, which serves as proof of purchase and as part of the seller's business expenses.

BIL.	QUESTION	ANSWER
		Please be informed that the implementation of e-Invoicing merely transforms manual documentation into a digital format. The determination of whether the transaction is taxable or not shall continue to be based on the existing facts and the provisions of the Income Tax Act, consistent with the treatment prior to the implementation of e-Invoicing.
150.	If a company receives income from fixed deposits (FD) from a bank/financial institution, who is responsible for issuing the e-Invoice?	Kindly refer to Question 4 in the industry-Specific Frequently Asked Questions (FAQ) for Financial Services, Stockbroking and Unit Trust.
151.	If a partner of the partnership received his rental income from his own residential property, does he need to issue an einvoice to his tenant in his own name (IGXXXXXXXXXXX)?	For individual property owners engaged in rental activities, whether such activities conducting business should be determined based on Public Ruling No. 12/2018. The treatment for e-Invoice issuance should follow the guidance provided in Frequently Asked Questions (FAQ) items No. 54 and 55.
152.	If an invoice is issued to a middleman but the actual sale is to the end-user, how should it be handled in the e-invoicing system?	E-Invoice supposed to be issued under end-user and not the middleman.
153.	If Co. A appoints Co. B to do customs clearance for their customers, the customs duty is paid by Co. B on behalf of	Co. B provides payment proof to the Co. A to recover the payment made to custom department (i.e customs duty) on behalf of the Co. A.

BIL.	QUESTION	ANSWER
	Co. A's customers, does Co. A need to issue e-invoices for customs duty?	
154.	If holding company is a dormant co, but it need to implement e-invoice becoz its subsidiary has annual turnover > 500k. However, how about another sub/jv/associate under the same group who has <500k??	Sub/JV/Associate under the same group who has turnover <500k required to implement e-invoice mandatorily on the 01 July 2026.
155.	If our foreign worker under company permit purchase from us.. do we need to include passport no?	Yes, for foreign buyer need to include passport no.
156.	If POS System has critical SST issue, how long can we postpone to submit the e-invoice?	Alternatively, IRBM provide support to Taxpayer in complying with the e-Invoicing requirements via the MyInvois Portal and MyInvois Mobile App which will be made available to the public for free. MyInvois Portal and MyInvois Mobile App which will be made available to the public for free.
157.	I'm a Grab driver, so when I need to submit tax, is use the self-billed invoice?	Please note that for Grab drivers, the e-commerce platform will issue a self-billed e-Invoice for the income paid to them. Grab drivers may use the same document for their tax submission purposes.
158.	I'm a local company receiving dividend income from my overseas subsidiary. The dividend income is received in offshore bank account. Do I need to issue e-invoice for this dividend income?	Yes, your understanding is correct. The local company are required to issue an e-Invoice for the dividend income received.

BIL.	QUESTION	ANSWER
159.	Refer MyTax Portal, the Seller issues e-invoices for invoices and credit notes. To confirm whether it is mandatory for the Buyer to receive since transaction occurred is cancelled transaction..?	Upon validation of the e-Invoice, the Supplier is obliged to share the validated e-Invoice with the Buyer. In the event the Supplier shares the visual representation of the e-Invoice to the Buyer, the Supplier is required to ensure that the QR code is embedded accordingly, which the QR code can be used to validate the existence and status of the e-Invoice via MyInvois Portal. However, the IRBM acknowledges that there may be practical challenges in sharing the validated e-Invoice with the Buyer. Therefore, until further notice, the IRBM provides a concession allowing the Supplier to share either the validated e-Invoice or a visual representation of the validated e-Invoice with the Buyer.
160.	is a partnership with two partners and having registered with e-invoicing becoming a sole-proprietorship with the passing of one partner required to re-register for e-invoicing?	Since the registration will be under one name, the other partner can be appointed as a representative and assigned the role similar to main partner by enabling all permissions under the Representative tab in MyInvois.
161.	Is it necessary to issue a self-billed e-invoice for individuals who run a business but are not registered with SSM?	The compliance obligation is from the issuance of e-Invoice perspective. In this case, individuals who operate a business are required to issue an e-Invoice for every transaction concluded. They must also register their business with SSM and provision the business in the MyInvois Portal for the purpose of issuing e-Invoices.
162.	Is Public Notary consider as government authority? Do we need to issue self-bill e-invoice?	A public notary charging fees for services provided has to issue e-Invoices based on its e-Invoice implementation timeline. Self-billed e-

BIL.	QUESTION	ANSWER
		Invoices can only be issued for transactions/ activities listed under Table 3.6 of the e-Invoice Specific Guideline.
163.	Is shared service (payroll) charged to subsidiary co (at cost, no markup) exempted from issuance of e-invoice?	Persons exempted from implementing e-Invoice are listed under Section 1.6.1 of the e-Invoice Guideline. There is no exemption from e-Invoice issuance for the shared service.
164.	Is the determination of annual turnover for Phase 4 based on year 2022?	For e-Invoice implementation phase determination, the annual turnover or revenue will be based on 2022's audited financial statements or tax return, as the case may be.
165.	it was stated that there is no need to submit an e-invoice for refundable deposits. If we issue an invoice even for refundable deposits, do we still need to submit an e-invoice?	In cases where the deposit is refundable, the issuance of e-Invoice is not required.
166.	Jika sebuah syarikat bermula einvois pada 1 Jan 2026 dan akhirnya jumlah invois yang dikeluarkan atau pon jualan tidak melebihi RM 500 ribu. Adakah pada TT 2027, syarikat dikecuali dari skim einvois?	Sekiranya syarikat telah memulakan pelaksanaan mandatori e-Invois, syarikat tidak akan dikecualikan daripada pelaksanaan e-Invois walaupun jualan pada tahun-tahun berikutnya tidak melebihi RM 500 ribu.
167.	Jika sub-cont itu adalah individu adakah company perlu self bill?	Sub-con tersebut perlu mengeluarkan e-invois kerana ianya menjalankan perniagaan. Walau bagaimanapun, jika sub-con tersebut berpendapatan yang di bawah nilai jualan ambang melaksanakan e-Invois dan dikecualikan dalam pelaksanaan e-invois , maka sebarang

BIL.	QUESTION	ANSWER
		dokumen yang dikeluarkan oleh sub-con tersebut boleh diguna pakai bagi tujuan percukaian.
168.	Jika yuran sekolah bg sekolah swasta (education industry) e-invois boleh dihantar secara consolidated? cth. Jika yuran tahunan rm10,000 bg seorg pelajar bgmn?	Jika pembayar tidak memohon pengeluaran e-invois, pihak sekolah tersebut perlu mengeluarkan resit/bil bagi pembayaran yuran tahunan tersebut. Kemudian resit/bil tersebut boleh dikumpulkan dan dikeluarkan e-invois yang disatukan (consolidated e-Invoice) sebelum 07hb bulan berikutnya.
169.	kalau company retail berdaftar dengan SSM, dan ada membuat perkhidmatan yang msic lain seperti yang didaftar, perlu ke untuk company update kepada SSM untuk new msic atau tidak perlu?	Bagi tujuan e-invois, pembayar cukai hanya perlu kemaskini maklumat MSIC pembayar cukai di kaunter khidmat HASiL.
170.	kalau scholarship diberi kepada pekerja dan beri tajaan kepada pelajar, perlu ke self billed?	Sekiranya sesebuah syarikat menawarkan biasiswa kepada pelajar, sama ada pelajar tempatan atau foreigner, e-Invois bil kendiri (self-billed e-Invoice) perlu dikeluarkan kerana transaksi tersebut berlaku antara syarikat dan individu yang tidak menjalankan perniagaan.
171.	kami syarikat dialisis kesihatan.,jika pesakit kami mendapat bantuan utk membayar fee setiap bulan dialisis.,dan invoice itu perlu diberikan kpd JPA/Baitumal/Socso.,invoice dikeluarkan atas name?	Bagi perkhidmatan kesihatan, e-Invois perlu dikeluarkan atas nama pesakit. Sekiranya pesakit masih berada di bawah umur 18 tahun, butiran ibu bapa/ penjaga/ mana-mana pihak yang berkaitan boleh diisi sebagai butiran Pembeli.

BIL.	QUESTION	ANSWER
172.	Please kindly clarify how does LHDN define "relate party" when it comes to e-invoice. What are the criteria for LHDN to determine whether a company is related party in e-invoice.	The definition for related company would be as defined under Section 2, Promotion of Investment Act 1986 "related company", in relation to a company, means a company— a) the operations of which are or can be controlled, either directly or indirectly, by the first-mentioned company; b) which controls or can control, either directly or indirectly, the operations of the first-mentioned company; or c) the operations of which are or can be controlled, either directly or indirectly, by a person who control or can control, either directly or indirectly, the operations of the first-mentioned company: **Provided that** a company shall be deemed to be a related company of another company if— i. at least twenty percent of its issued share capital is beneficially owned, either directly or indirectly, by that other company; or ii. at least twenty percent of its issued share capital of that other company is beneficially owned, either directly or indirectly, by the first mentioned company;"

BIL.	QUESTION	ANSWER
173.	Partnership A & B with same partner. How to determine the e invoice threshold if partnership A threshold more than 500k but partnership B below the threshold. Need to combine?	For partnership, each entity is required to determine its own e-invoice implementation timeline separately according to annual revenue reported in the tax return for year of assessment 2022.
174.	In 2025, the sole propeietor business closed down, and the taxpayer is only collecting rental income. Is it still necessary to implement e-invoicing on July 1, 2026?	Sebaik sahaja garis masa pelaksanaan e-Invois bagi pembayar cukai telah ditetapkan, sebarang perubahan terhadap pendapatan atau jualan tahunan pada tahun-tahun berikutnya **tidak akan mengubah tanggungjawab** pembayar cukai untuk melaksanakan e-Invois berdasarkan garis masa yang telah ditentukan. Berdasarkan maklumat yang diberikan, entiti ini merupakan **perniagaan milikan tunggal (sole proprietorship)** yang telah mencapai tempoh pelaksanaan e-Invois. Oleh itu, **sebarang transaksi termasuk pendapatan sewaan (rental income)** masih tertakluk kepada keperluan pengeluaran e-Invois selagi perniagaan tersebut **belum ditamatkan sepenuhnya.**
175.	Perquisites and benefits are clearly stated in the employer's policy for staff claim, but alot of SME did not have written policy, is verbal communication with staff sufficient?	Kindly note that IRBM provides concession on employment perquisites and benefits / certain expenses incurred by employee on behalf of the employer (reference: in Section 6.5 and Section 7.4, e-Invoice Specific Guideline). The said Sections provide that as long as the employment perquisites and benefits / expenses are clearly stated in the company

BIL.	QUESTION	ANSWER
		policy, the validated e-Invoice or existing supporting documents may be used to support the particular transactions. As such, the company (employer) is not required to issue self-billed e-Invoice.
176.	A director who entered into contract for service, required to issue e-invoice to the company. But if the said director is not a business registered person, how to issue e-invoice?	Where the Director has entered into contract for service, the Director is required to issue e-Invoice to the company for any income received. The e-Invoice must be issued through the MyInvois Portal of the respective Director.
177.	Landowner is required to issue rental and utility bill under his name to tenant. If landowner is SST register, will the disbursement (utility) subject to SST?	Only services related to **commercial premise rentals** are subject to SST, while **utility bill claims** are not subject to SST. The premise owner must issue an e-invoice by separating the rental item (subject to 6% SST) and the utility bill item (not subject to SST) when issuing the e-invoice to the tenant.
178.	Would the e-invoice be used in determining the income of the persons? If the wrong e-invoices (e.g.: correct amount but wrong recipient) be issued, then how to deal with it?	The issuer may cancel an issued e-invoice, and the recipient may also request to reject a received e-invoice if any errors are identified. LHDN will conduct a cross-check audit between the issuer and the recipient on the reported amounts for tax reporting purposes. Penalties will be imposed in cases of non-compliance in e-invoice issuance or if there are elements of tax evasion or fraud.

BIL.	QUESTION	ANSWER
179.	Pengusaha Hotel ada menggunakan perkhidmatan Booking.com dsb, ejen ni biasa bayar net nilai bilik yang ditempah oleh pelanggan selepas di tolak komisen ejen.Adakah self billed untuk komisen tersebut?	Pengusaha hotel perlu mengeluarkan e-invois Bil Kendiri (Self-billed) bagi bayaran komisen yang dibayar kepada ejen sebagai rekod dan pembuktian perbelanjaan dilakukan.
180.	S120 : non issuance of e-invoice will be penalised. however as we understand there isn't any specific requirement for deadline (as per FAQ) except for specific case. What is the basis for penalisation	The obligation to issue e-Invoices has been enforced under the official directive of the Director General of Inland Revenue (KPHDN), as stipulated in the **e-Invoice Guidelines and official MyInvois FAQs**. Therefore, failure to issue an e-Invoice after the effective date is considered **non-compliance** with the KPHDN directive and may result in action under **Section 120 of the Income Tax Act 1967 (ACP 1967)**. While no specific deadline is stated in the FAQ for issuing an e-Invoice after a transaction occurs (except for specific cases such as **self-billed e-Invoices within 7 days**), the fundamental principle set by LHDNM is that **an e-Invoice must be issued as soon as the sales or supply transaction takes place** — that is, at the time the transaction is made or payment is received — in line with the **“time of supply”** concept under accounting and taxation frameworks. If a taxpayer fails to issue an e-Invoice within a reasonable time after the transaction, action may be taken on the grounds of **“Failure to**

BIL.	QUESTION	ANSWER
		issue a document (e-Invoice) as required by the Director General under the Act.”
181.	so government entities are not 100% exempted from e-invoice implementation?	Government entities are not fully exempt; however, at this stage, their role is limited to being **recipients (buyers)** and not **issuers** of e-Invoices. Suppliers still bear the full responsibility to issue e-Invoices for every transaction involving the government.
182.	Untuk gaji staff, harus submit e-invoice satu satu nama? Before this buat satu payment voucher and attach listing sahaja	e-Invois tidak diperlukan bagi transaksi pembayaran gaji kepada pekerja di bawah kontrak penggajian *(employment contract).*
183.	Upon issuance of e-invoice by the independent director, can the company remit the fee payment to the NED via the company's payroll system and deduct MTD on behalf of the NED?	There will be no problem for company to remit the fee payment to the NED via the company’s payroll system as long as they react as contract for service. Best practice is not to deduct MTD on behalf of the NED.
184.	We have many contactors individual..claiming under threshold not able to give e invoice..is it LHDN acceptable?	If business can prove their turnover is below the threshold of e-invoice implementation, there should be no issue because the obligation to determine the implementation of e-invoicing rests with the seller and not the buyer. Consequently, any enforcement action or penalty will be imposed on the seller.
185.	What about those who has small holdings of oil palm? What kind of transactions would they need to submit?	Business needs to issue e-invoice as normal to buyer either transactional e-invoice or consolidated e-invoice (in relaxation period).

BIL.	QUESTION	ANSWER
		If business or seller still not mandatory or been exempted from the e-Invoice implementation, buyer is allowed to use the current documentation issued (e.g bill note by the buyer) to prove the expenses and no requirement to issue self-billed e-Invoice.
186.	With e-Invoice required for bills above RM10K from 1/1/2026, what happens if an existing customer doesn't provide the necessary info by end of this year?	It is the seller's responsibility to secure the buyer information for the issuance of an e-invoice pertaining to every transaction. This measure is necessary to ensure compliance with LHDNM regulations and to avoid any potential fines or penalties that may be imposed on the seller.
187.	PP S/Bhd applied for a Bank Guarantee (BG) with CIMB, the BG charges were charged under holding co, TLB's bank account without provide any debit advise to TLB. TLB need to issue e-inv to PP S/Bhd?	If the contractual relationship is between PP Sdn. Bhd. and the bank, then the bank will issue the e-Invoice to PP, even though TLB provides the collateral and bears the related fees. Since the settlement mechanism falls outside the scope of e-Invoicing, TLB may use the relevant proof of payment to recover the charges from PP. However, if the contractual relationship is instead between TLB and the bank, then TLB may issue an e-Invoice to PP to recover the Bank Guarantee (BG) charges accordingly.
188.	Would the law be amended to make it mandatory for businesses to have vendors' e-Invoices in order to claim business deduction? How about purchases from MSME which are exempted from issuing e-Invoices?	Taxpayers can continue to claim business / tax deductions or personal tax relief using existing documentation until such time the legislation has been amended.