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# E-Invoicing: Challenges, Compliance & Common Pitfalls



Struggling with e-Invoice implementation?



Unclear on compliance requirements?



Worried about common mistakes that could cost you?

Speaker: Dr. Rasyidah  
Binti Che Rosli, LHDN

Host: Agnes Wong,  
Syarikat Ong



Date: 11 April 2025 (Friday)  
Time: 10:00 AM - 12:00 PM  
Venue: Zoom (Online Session)



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# **Question and Answer (QnA)**

| No. | Question   | Answer   |
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| 1   | eInvoicing has been postponed to Jan 1 2026 right? no longer 1 July  | LHDNM :<br>The mandatory implementation timeline for taxpayers with an annual turnover or revenue of up to RM500,000 begins in January 2026. Taxpayers are encouraged to assess their individual timelines to ensure they are prepared to implement e-Invoicing once their respective mandatory phase begins.  |
| 2   | For property owner whom has residential and commercial property and total rental collection is more than 150,000 does the owner need to do e invoicing , if residential rental not more than 150,000( the commercial property , tenant will do the e invoicing ) | LHDNM:<br>e-Invoicing is required for anyone who is running a business. So, if rental is part of your business income, then yes — you'll need to issue e-Invoices. But if you're an individual landlord who's not running a business, then you're not required to issue e-Invoices.  |
| 3   | For Export to foreign customer, do we need to issue E-Invoice?   | LHDNM:<br>Yes, e-Invoices must be issued for all sales, whether local or foreign.  |
| 4   | Morning, how should we issue self-billed invoice to foreign worker wages? where they only have passport number, but doesn't have TIN number.   | LHDNM:<br>Kindly note that if the payment forms part of employment income, then no e-Invoice should be issued.<br><br>However, for transactions involving individuals who are not carrying out a business, a self-billed e-Invoice may be issued instead.  |
| 5   | if pay freelance wages, how to do it   | LHDNM :<br>Kindly note that if the payment forms part of employment income, then no e-Invoice should be issued.<br><br>However, for transactions involving individuals who are not carrying out a business, a self-billed e-Invoice may be issued instead.   |
| 6   | Hi, can you explain what is the difference between Reimbursement and Disbursement those part of the e-invoice?   | LHDNM :<br>Explanation has been provided in the Section 5 of the e-Invoice Specific Guideline. The key treatment is, if the third party only paying on behalf of the actual buyer to the actual seller, no e-Invoice is required to be issued as the actual seller will issue e-Invoice/ receipt directly to the actual buyer. Third party only required to issue e-Invoice to charge the actual buyer if the charges been charged to the third party (e-Invoice/ receipt issued to the third party) and subsequently third party charge back to the actual buyer. |
| 7   | My company pays commission to property agent for sale of property. According to LHDN, all payment to agents are self-billed. However, the property agent billed me a e-invoice. Do we still need to self bill?   | LHDNM:<br>Kindly identify the nature of the payment and not only rely on the terms been used. If it is a charge for property agent's services, they will issue the e-Invoice as usual to their client. However, if it the commission for sale of the property, it will require the payor to issue self-billed e-Invoice to the Agent.  |

| No. | Question  | Answer   |
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| 8   | In the case of someone else damaging our property (e.g. accidentally damaging our wall while reverse parking), if we call a builder to repair but the payment is made by the offending party, to whom the builder should issue the e-invoice?   | LHDNM:<br>It is refer to whom required the service of the builder. Please note, how the e-Invoice or charges been paid is only a payment mechanism / settlement.   |
| 9   | when rent a property to enterprise company, how to do e invoice   | Liyong Syarikat Ong Team :<br>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.                                  |
| 10  | Morning, wanna raise a question. if i selling property via SPA and they are 3 buyers the SPA, should i issue 3 E invoices?  | LHDNM :<br>If there is no request for an individual e-Invoice, the seller may consolidate the transaction into a single consolidated e-Invoice. However, if there is a request from the joint owners, then e-Invoices can be issued individually to each owner based on their respective proportion.   |
| 11  | for small business no system how to handle e inv  | LHDNM :<br>IRBM provide the MyInvois Portal that can be accessed by all taxpayers to perform the e-Invoice at no charge  |
| 12  | Does Charity Organisation need to issue E-invoice or Self-billed invoice  | LHDNM :<br>If there is a request for e-Invoice from the donator, the charity organisation is required to issue e-Invoice accordingly. If no e-Invoice been requested, the charity organisation can provide the receipts as usual and subsequently issue a consolidated e-Invoice on monthly basis (submit latest by the 7th calendar day after month end). |
| 13  | Hi I noticed that the einvoice does not has the actual document date only the submission date. So in the future when e invoice is fully implemented, if say an invoice dated in 31/3 but submitted to myinvois on 1/4 then the customer will record the purchase on 1/4 instead of 31/3? wouldnt this causes discrepancy? | LHDNM :<br>The date and time of e-Invoice must be the current date and time when the e-Invoice been submitted for validation. The reporting and recognition of income and expenses still as per current accounting standard applied.   |
| 14  | for utilities bills pay by tenant under owner name. How to handle for e-invoice   | LHDNM :<br>The owner is required to issue e-Invoice to charge the rental and utility bills to the tenant   |
| 15  | If we give free sample products to potential customer, do we need to issue E-Invoice?   | LHDNM :<br>e-Invoices are generally not required for transactions with a nil amount. However, if it is your company's practice to issue e-Invoices for free samples or similar transactions, you may continue to do so.  |



| No. | Question   | Answer  |
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| 16  | Hi Morning Ms Agnes. my question is there a different approach to e-Invoicing for construction or service-based industries?  | LHDNM :<br>Please refer to the Specific FAQ for construction industry provided in the e-Invoice microsite ( <a href="https://www.hasil.gov.my/en/e-invoice">https://www.hasil.gov.my/en/e-invoice</a> ) for additional information related to e-Invoice treatment for construction industry.                    |
| 17  | My company's nature of business is renting properties. Some of my tenants pay water bill directly to Air Selangor. But the Air Selangor issued the e-invoice to the landlord. So how does this works at the end of the day?  | LHDNM :<br>Landlord will issue e-Invoice to charge the rental and utility bills to the tenant   |
| 18  | Difficulty to get TIN number for certain company results to delay on invoice issuance. Mytax portal/ LHDN chatbox not really helpful.  | LHDNM :<br>IRBM has provided the platform to search the TIN via the MyTax Portal.   |
| 19  | Good morning. we have a foundation in our group which is a company limited by guarantee . Basically collecting donations from the public and is tax exempt from LHDN. Are we supposed to register for invoicing. Thanks  | LHDNM :<br>Foundation is required to issue e-Invoice to the donator if they request for e-Invoice. Otherwise, foundation will issue the receipts to the donator as per current practice and subsequently submit a consolidated e-Invoice on monthly basis (latest by the 7th calendar day after the month end). |
| 20  | Should we require e-invoice from individual subcon (eg manufacturing like packaging worker, not under employment contract, pay subcon fee) or self-billed them? if request e-invoice from them, but their annual sales not exceed 150k, so we just accept their normal invoice?  | Answered live :<br>The responsibility to issue e-Invoice is always on the seller side unless for certain transaction listed under Section 8.3 of the e-Invoice Specific Guideline that allowed the buyer to issue self-billed e-Invoice on behalf of the seller.  |
| 21  | Understand that e-Invoices submitted to LHDN must match the revenue reported in the P&L. If revenue is recognized differently (e.g., using revenue recognition methods), and the timing or amount differs from the e-Invoice, would the discrepancies that may arise, potentially trigger queries or audits from LHDN? | LHDNM :<br>The issuance of e-Invoices and taxability are two separate matters, as not all transactions for which e-Invoices are issued are necessarily subject to tax. The current accounting standards remain applicable, and reconciliation may be required to ensure accurate tax reporting.                 |
| 22  | reimbursement expenses eg : Stamp duty, filing fee , do we need to issue E-invoice ?   | LHDNM :<br>No e-Invoice is required for any payment on behalf of the actual buyer since the e-Invoice/ normal receipt already issued by the actual seller to the actual buyer. E.g. When paying stamp duty to the IRBM, the receipt already issued directly under the name of actual buyer.                     |
| 23  | Sub contractor foreigners. Not business registered - what is the best solution?  | LHDNM :<br>As it is under contract for service, the subcontractor is required to issue e-Invoice.   |
| 24  | Hire part time/contract foreign workers but not under company payroll.   | LHDNM:<br>If under the contract for service, the said person is required to issue e-Invoice.  |
| 25  | Buy small values from market traders, how we going to get invoice/receipt to prove company expenses?   | The responsibility to issue e-Invoice is always on the seller side unless for certain transaction listed under Section 8.3 of the e-Invoice Specific Guideline that allowed the buyer to issue self-billed e-Invoice on behalf of the seller.   |

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| 26  | My company pays contract fees and commission to doctors. Do we need to self bill?   | Joanne Syarikat Ong Team :<br>Yes, your company may need to issue self-billed e-Invoices for contract fees and commissions paid to doctors. According to Malaysia's e-Invoicing guidelines, self-billing is required when the recipient of the payment (in this case, the doctors) is unable or not obligated to issue an e-Invoice themselves. This ensures compliance with tax regulations and proper documentation of transactions. |
| 27  | What if one of the doctors conduct personal business which is sole proprietor. Do I need to do self-billed e-invoice for contract fees? Or the doctors should issue an e-invoice to us? | Liying Syarikat Ong Team :<br>Self-billed is only allowed for certain transaction listed under Section 8.3 of the e-invoice specific guidelines.   |
| 28  | The submission of E-Invoicing using Accounting system or E.Invoicing Template   | LHDNM :<br>Submission of e-invoice can be done either by MyInvois portal, MyInvois Apps or if the tax payers have their own system, they may integrate with MyInvois portal using API.   |
| 29  | If we receive invoice or bill from supplier with revenue below RM150K,, Do we need to issue self-bill invoice?  | Liying Syarikat Ong Team :<br>Not required, self billed e-invoice is only allow under Section 8.3 of the e-Invoice Specific Guideline.   |
| 20  | if AP like transporter didn't submit E-INVOICE, am i need to do self bill   | Liying Syarikat Ong Team :<br>Self billed e-invoice is only allow under Section 8.3 of the e-Invoice Specific Guideline. Others than that, self-billed is not allowed  |
| 21  | Revenue in Year 2022 is above RM150,000, but year 2023 onwards is below, need to register for elnvoice  | LHDN :<br>Yes, need to implement the e-Invoice starting from 1 January 2026 (if year 2022's revenue is up to RM500,000) even though the revenue goes down after year 2022.   |
| 22  | For Insurance agent or Manager receiving commission, presently they received statement from the Insurance Co, do they need to issue E-invoice ?   | LHDNM :<br>IRBM already explained in the Section 9 of the e-Invoice Specific Guideline. The Seller (payor) is required to issue self-billed e-Invoice for the payment or any other incentive paid to the Agent/ Dealer/ Distributor.   |
| 23  | For phase 1 customers above RM100 mil, when is the 6 months grade periods ends Jan 2025 or Mar 2025?  | May Chong Syarikat Ong Team :<br>For phase 1 customers above RM100 mil, the relaxation periods from 1 August 2024 to 31 January 2025   |
| 24  | For commercial unit , if tenant is a sole proprietor or partnership then e invoicing will be done by owner or tenant ?  | LHDNM :<br>If the owner of the property is not conducting a business, the business tenant can issue self-billed e-Invoice as transaction with individual who is not conducting a business.   |
| 25  | Payment on behalf. Let say, agent assist to make payment and not issue any invoice. Should we need to self-billed   | Liying Syarikat Ong Team :<br>Self billed e-invoice is only allow under Section 8.3 of the e-Invoice Specific Guideline. Others than that, self-billed is not allowed  |

| No. | Question   | Answer  |
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| 26  | Can e invoice for sales or import all lump into a line for declaration rather than line by line due to volume of line from the supplier to manually key in?  | LHDNM :<br>The description field in the e-Invoice should match the item or service description provided in the original invoice.  |
| 27  | Good morning, if company provide incentive trip to customer with accumulative points collected when they purchase our products, is this any related to e-invoice?  | Liyang Syarikat Ong Team :<br>In cases where the voucher is given for free or is refundable in nature, no e-Invoice is required to be issued. However, if the voucher sold is non-refundable, issuance of e-Invoice is required.  |
| 28  | This is not voucher given. it is provide the incentive trip, the company organise and customer join the trip.  | Liyang Syarikat Ong Team :<br>Self billed e-invoice is only allow under Section 8.3 of the e-Invoice Specific Guideline. Others than that, self-billed is not allowed. Meanwhile I believe this related to tax deductability issues which will not affect your e-invoice implementation.  |
| 29  | What's the process to generate & send an E-Invoicing.  | Liyang Syarikat Ong Team :<br><a href="https://www.hasil.gov.my/en/e-invoice/implementation-of-e-invoicing-in-malaysia/overview-of-the-e-invoice-model/">https://www.hasil.gov.my/en/e-invoice/implementation-of-e-invoicing-in-malaysia/overview-of-the-e-invoice-model/</a>   |
| 30  | When I issue a self-billed e-Invoice for rental and utilities (where the landlord is an individual not conducting business, and the utility bills for the rented premises are issued under the landlord's name), do I need to separate the rental and utilities as separate line items in the self-billed e-Invoice? Both items are classified under Code 036, correct?              | Answered live :<br>One self-billed e-invoice with separate items with the correct classification code.  |
| 31  | Based on the tenancy agreement, the rented premises are owned by 3 individuals, i.e. the father and his two sons. All dealings are handled through the father, and rental payments are also credited to his bank account. The father has instructed us to issue the self-billed e-Invoice to him only (i.e. for 100% of the rental and utilities). Is it acceptable for us to do so? | Answered live :<br>It is acceptable to issue self-billed to only the main person for rental purposes. However, if the others individual involve in the tenancy agreement required to have the self-billed, then the tenancy should issue a separate self-billed.  |
| 32  | In another scenario, based on the tenancy agreement, the rented premises are owned by 5 individuals, i.e. the father and his four children. All dealings are conducted with the father, and rental payments are credited to an enterprise's bank account. In this case, how should I handle  | Answered live :<br>The self-billed should based on the tenancy agreement and should not affect by the payment arrangement.  |
| 33  | For payment to foreign workers ( kongsikong ) in construction industry ,do we need to issue e invoice on behalf of the workers. Tq   | LHDNM :<br>If the foreign workers are managed by a company or business, the said management company or business is required to issue e-Invoice to the payor (who hired their services). Otherwise, the foreign workers is required to issue e-Invoice as they are conducting a business (provide their service under contract for service). |

| No. | Question   | Answer   |
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| 34  | Good Morning, how's for Legal Firm for E-invoice biling? Clients A/C inssued E-invoice or office A/c sohulde be issue E-invoices?  | Liyang Syarikat Ong Team :<br>you may follow your current business practise for your e-invoice adoption  |
| 35  | My company using clearner which they do not issue inv for us. Do we need to do self bill invoice?  | Liyang Syarikat Ong Team :<br>Self billed e-invoice is only allow under Section 8.3 of the e-Invoice Specific Guideline.<br>Others than that, self-billed is not allowed |
| 36  | How about if bought/purchase a property and the SPA with 3 sellers, should i self bill?  | Liyang Syarikat Ong Team :<br>Self billed e-invoice is only allow under Section 8.3 of the e-Invoice Specific Guideline.<br>Others than that, self-billed is not allowed |
| 37  | if we cancel e-invoice within 72 hours..Can we use back the assisting invoice no? tq   | LHDNM :<br>Yes, you may use the existing invoice no. after 2 hours from the initial e-invoice validated.   |
| 38  | if private secondary school receive donation from public then direct transfer the donation to few sponsored student, school should issue e-invoice to public and self-billed the student? the classification code of e-inv to public should be 007-Donation or 006-Disbursement? | LHDNM :<br>It is a donation activity   |



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| 39  | <p>Hi Dr.. May you please advise on issues below :-<br/> There are three parties involved, and their relationships are as follows:<br/> Company A: A pharma company providing funding for the research.<br/> Our Company C Manages the research funds obtained from Company A.<br/> Company B: Research doctors in government hospitals conducting the research. Situation: In order to receive the research fund, Company C needs to issue an invoice to Company A. For example, if the total invoice amount is RM 10,000, it includes: RM 7,000 for Company B's portion (this will go to trade creditors). RM 3,000 as the management fee for CRM (this will be captured as CRM's income). Company C as a fund manager will use the RM 7,000 of Company B's portion to process the payment to vendors as per Company B's instruction. This means that RM 7000 is not CRM's income and any expenses made by Company B are not CRM expenses as well.<br/> Question: (1) Should I submit a validated invoice for just RM 3,000? This approach would mean issuing two separate invoices: one for Company B's portion and one for the (2) Should I submit a validated invoice for just RM 3,000? This approach would mean issuing two separate invoices: one for Company B's portion and one for the management fee portion. However, this could cause confusion or issues with Company A, as they may want to ensure the management fee accurately reflects the Company B portion. Is there an option to issue both charges (Company B's portion + management fee) in the same invoice? If I issue everything in one invoice, how can LHDN capture which is our income and which is not our income.</p> | <p>LHDNM :<br/> Company who received the grant need to issue e-Invoice for grant received. For company who managed the grant can issue e-Invoice for any services of charges by them only.</p>            |
| 40  | <p>In another scenario, based on the tenancy agreement, the rented premises are owned by 5 individuals, i.e. the father and his four children. All dealings are conducted with the father, and rental payments are credited to an enterprise's bank account. In this case, how should I handle the self-billed e-Invoice? Should I issue the self-billed e-Invoice to the enterprise, or to the five individual landlords?</p>  | <p>Liying Syarikat Ong Team :<br/> In my opinion, you should based on your tenancy agreement to do the self-billed. Also, is the enterprise issue you with self-billed instead of individual landlord</p> |

| No. | Question   | Answer   |
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| 41  | Is veterina include in healthcare category ?   | LHDNM :<br>Please specify your enquiry. The veterinar service is same as other service business.   |
| 42  | If we engage individual as contract transporter for our company, this individual did not register a business and if he claim that his yearly income does not exceed RM150k, is this mean that we need to do self-billed? Or if his income is more than RM150k, he suppose to issue us e-invoice? | LHDNM :<br>That individual is under contract for service even though no official business registration. Therefore, the said individual is required to issue e-Invoice for their services and if their revenue is less than RM150,000, they can provide the receipt as usual and no requirement for buyer to issue self-billed e-Invoice.   |
| 43  | Is e-invoicing applicable to non-business entity such as Persatuan Penduduk that manage a housing residential like a Joint Management Committee, thanks  | Liyong Syarikat Ong Team :<br>kindly refer to the exemption as listed in the guidelines, others than that, all need to implement e-invoice   |
| 44  | What happened if foreign worker do not have working permit ?   | Liyong Syarikat Ong Team :<br>under normal circumstances, business is not allow to employ foreign worker without permit  |
| 45  | Staff claim like petrol chit, refreshment bill & handwriting receipt   | Liyong Syarikat Ong Team :<br>for staff claim, you may refer to the guideline  |
| 46  | Can we bill customer without TIN no  | Liyong Syarikat Ong Team :<br>now, you can check the customer TIN function in Mytax  |
| 47  | First,. service for free need to issue e invoice or not??<br>2. Free voucher or point give free to customer and discount from their bill need to issue e invoice??   | Liyong Syarikat Ong Team :<br>for the first question, you may follow your current business practice whether you have issue invoice for free services, then e-invoice is required. for question 2, In cases where the voucher is given for free or is refundable in nature, no e-Invoice is required to be issued. However, if the voucher sold is non-refundable, issuance of e-Invoice is required. |
| 48  | validate einvoice takes more than 20 minute. how to improve?   | LHDNM :<br>Validation of e-invoice is almost real time in MyInvois portal. However if you are using ERP and API integration there are few factors to consider on the delay   |
| 49  | Ambang 150k ambil kira pendapatan daripada Borang B 4(a) sahaja?<br>Bagaimana jika seseorang itu mempunyai pendapatan 4(d) iaitu pendapatan sewa lebih 150k?   | LHDNM :<br>RM150,000 adalah berdasarkan jumlah pendapatan/ jualan daripada perniagaan iaitu 4(a) sahaja.   |
| 50  | Can myInvoice User download the suppliers side of the eInvoice detail  | LHDNM :<br>For suppliers details only available in the Profile can be download only as QR code form. Other download function available for i. list of e-invoice submitted & received, ii. list of submission in the MyInvois portal.   |
| 51  | what about newly incorporated company after 2022? If the turnover for YA2024 is more than RM500k, what is the implementation date? is it 1/7/2025 or 1/1/2026 - as the turnover in YA2022 is 0.  | Liyong Syarikat Ong Team :<br>The annual turnover or revenue for the implementation of e-Invoice will be determined based on audited financial statements for financia.l year 2022. hence your implementation date will be based on 2022 turnover of zero, then is 1 Jan 2026 and relaxation period of 6 months also applicable until 30 June 2025   |

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| 52  | currently i'm helping my client to develop e-invoicing system. understand one of the requirement is to have the digital signature. may i know how can I do the digital signature formy client?  | LHDNM :<br>If taxpayer is submitting through an intermediary then they may use the intermediary's certificate. If they are submitting through their own ERP then they may procure digital certificate from the authorised digicert company as listed in MCMC's website   |
| 53  | For property owners (rental income ) whom need to do e invoicing , any hotline to contact should they have any queries ?  | Liyang Syarikat Ong Team :<br>yes. you may hasil e-invoice hotline at 03-86828000  |
| 54  | The property is owned by 2 individuals and the rental amount should be issued in e-invoicing under both individual or only 1 individual?  | LHDNM :<br>If there is request of e-Invoice from all tenants, the landlord is required to issue e-Invoice to all tenants based on agreed portion of payment  |
| 55  | if we choose to add back the amount of importation service and do not submit self-billed, do we get penalty under e-inv?  | Liyang Syarikat Ong Team :<br>Tax treatment should not affect the e-invoice issuance. non-compliance of e-invoice, penalty will still be imposed   |
| 56  | For real estate agency, what is the turnover minimum to start e-invoicing?  | LDHNM :<br>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 RM150,000 to be exempted from the issuance of e-Invoice. |
| 57  | Hi for sale of flight tickets to individuals, in case the customer dont request for an einvoice,how do we go about it. Thanks   | LHDNM :<br>Sale of flight ticket is one of transaction that requires the issuance of the transactional e-Invoice (issue e-Invoice for each transaction) even though the buyer is not requesting for e-Invoice.   |
| 58  | This is regarding the issuance of e-Invoices. I understand for e-Invoice for foreign income, the suppliers (i.e., income recipients) are required to issue the e-Invoice latest by the end of the month following the month of receipt of the said foreign income.<br>Does it mean it is not compulsory to issue e-Invoice for foreign income during end of each month? I am from a legal firm, we send monthly invoice in USD to our foreign client on services incurred and our foreign client generally pays us in USD once a year during December and if this is the case, we as the service provider (i.e. income recipients) will only issue the e-Invoice latest by end of January following the month (December) of receipt of the said foreign income? Please confirm my understanding is correct. | LHDNM :<br>e-Invoice need to be issue based on the current practise of the issuance of final invoice. Payment is just a commercial arrangement.  |

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| 59  | For JMB invoice to owners, what happened if we cannot get all their IC/TIN no ? Can we issue consolidated ? If one or two request E-invoice, then how to deal with them  | LHDNM :<br>Supplier is allowed to issue a consolidated e-invoice if there is no request from the buyer so long that they are not under the activities that are prohibited to issue consolidated e-invoice. If buyer request for an e-invoice then buyer would have to provided their details   |
| 60  | what is the definition of MSME?  | Liyong Syarikat Ong Team :<br>MSME for e-invoice purposes is refer to taxpayers with an annual turnover or revenue of less than RM150,000.   |
| 61  | For constructions and development company, usually will issue progress billing and revenue to recognised based on revenue costs calculation. So the e-invoice will be issue at the progress billing stage or when the revenue is recognised based on the revenue cost working? | Liyong Syarikat Ong Team :<br>You may follow your current business practice for e-invoice adoption.  |
| 62  | if the company or individual doesn't have register TIN number, can we use EI000000000010 generate e-invoice?   | Liyong Syarikat Ong Team :<br>You may search taxpayers TIN via mytax   |
| 63  | If a new business starts in beginning this year and its revenue reaches RM500,000 before June 2025, should e-Invoicing be implemented starting July 2025?  | Joanne Syarikat Ong Team :<br>For a new business starting in 2025 that reaches RM500,000 revenue before June 2025, the mandatory implementation date has been postponed to 1 January 2026.   |
| 64  | those exempted tax payers like handyman under individual name still can take job without process invoice to the client ?   | Liyong Syarikat Ong Team :<br>All business need to implement e-invoice unless exempted under the guidelines  |
| 65  | Please elaborate on term of related company, which not allowed for exemption even turnover below under RM150k  | LHDNM :<br>Related company is defined as provided under Section 2 of the Promotion of Investment Act 1986  |
| 66  | inter-co billing needs to be e-invoicing as well ?   | Joanne Syarikat Ong Team :<br>Yes, inter-company billing is generally subject to e-Invoicing requirements in Malaysia. According to the LHDN guidelines, e-Invoicing applies to all taxable supplies of goods and services, including transactions between related companies. This ensures transparency and compliance with tax regulations. |
| 67  | My company is a subsidiary of a holding co which has an annual turnover >RM150k. In this case, is my company required to start implementing e-invoice and when?  | LHDNM :<br>The exemption for business who has annual turnover /revenue <RM150k will not apply if the company is a subsidiary of a holding companies. the determination to implement e-invoice will follow YA2022 income whether it falls to any 4 phases.  |



| No. | Question   | Answer  |
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| 68  | My company suppose in Phase 4 to start e invoice but I voluntary start e -invoice this year Jan 2025. I issue consolidated e invoice in Jan 2025 but did not submit for validation within 7 days of next month. If I submit the consolidated e invoice now, will LHDN issue penalty to me ?  | LDHNM :<br>No legal action will be taken for incorrect e-Invoice submissions made before the mandatory implementation timeline  |
| 69  | I understand that E-invoicing require to submit to system before send to IRB, for the system is it necessary to subscribe any accounting software? or the government "my invoice portal" is sufficient?  | Liyong Syarikat Ong Team :<br>You may utilise myinvoice portal facility for e-invoice issuance  |
| 70  | if the company has side rental income rent to individual, no management service, since the individual not required e-inv, can the company choose not to issue either e-inv or consolidated e-inv?  | LDHNM :<br>Company may continue to issue normal documentation if the rental income is not their business income.  |
| 71  | my company need to pay the interest to my holding company, whichmy holding is in Japan, so may i know when i need to prepare the self-billed e-invoice for the interest payment, i need to issue 100% for the interets amount or i need to open 90% (after dedcut thw 10% WHT)   | LDHNM :<br>There is no specific timing requirement for issuing a self-billed e-Invoice for interest payments. However, taxpayers are advised to issue the e-Invoice when the expense becomes due and all necessary information is available to complete the e-Invoice. The gross amount before withholding tax (WHT) should be used in the e-Invoice. |
| 72  | MSMEs with annual sales exceeding RM150,000 for goods sold or RM100,000 for services performed are required to issue serially numbered receipts for all transactions as per Section 82(1)(b) of Income Tax Act 1967. Can cash bill number be considered as official receipt number for both purpose of consolidated e-invoice and Income Tax Act 1967? | LDHNM :<br>If cash bill issued is as a document that asks the buyer to pay for the goods or services received, that cash bill is some sort of an invoice (or e-Invoice) and not the same as receipt.  |
| 73  | payment to commission agent if it is under selfbilled invoice, do we still need to prepare CP58? is the 2% withholding tax still applicable if CP58 is not necessary?  | May Chong Syarikat Ong Team :<br>You may utilise myinvoice portal facility for e-invoice issuance   |
| 74  | Can explain what is mean by related company? If company director also own sole prop or partnership consider related company?   | LDHNM :<br>Related company is defined as provided under Section 2 of the Promotion of Investments Act 1986.   |
| 75  | For individual ( not under company ) whom has rental income of more than 150,000 does not need to do e invoicing ?   | Liyong Syarikat Ong Team :<br>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.                             |

| No. | Question  | Answer   |
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| 76  | A and B are running a partnership business and the partnership will need to issue invoices starting from 1 July 2025. A and B also formed a sendirian berhad company and the company's annual turnover revenue is below RM150,000 and exempted from e-invoicing. The issue is whether the partnership is treated as "related company or entity" to the company? Whether the company needs to issue e invoice since the shareholders are also the partners of the said partnership business (which the partnership is required to issue e invoice)? If yes, when to start invoicing? | Liyang Syarikat Ong Team :<br>Related company is defined as provided under Section 2 of the Promotion of Investment Act 1986   |
| 77  | feedback from current MyInvois users is that the system is not user-friendly yet. May you advise on other reliable free of charge systems that small businesses can use? Thanks   | LHDNM :<br>You may do your own market study to find the ERP that fulfill your needs.   |
| 78  | if my landlord threshold is below 150k and exempted from e invoice ... how do we account for the rent paid? using self invoicing?   | Liyang Syarikat Ong Team :<br>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.  |
| 79  | Hi Dr Rasyidah. I am Low from Miracle Land Holdings Sdn Bhd. We are a developer and main-con. May I know what are the changes once e-invoice implemented on backcharges to subcon such as material purchase on behalf, penalty, ncr, LAD, Defective claim. Currently we are deducting these in the subcon summary of claim. Are we obligated to issue e-invoice to subcon instead of deduct from their cert?  | Answered live :<br>The subcon have their own e-invoice obligation. Hence, you should request e-invoice from your subcon .  |
| 80  | As we want to collect our fees for payments made on behalf of our clients, our bills will include both professional fees and disbursements. Therefore, our e-invoice will reflect these two elements. However, in some cases, there may only be disbursements. In such instances, can we still issue an e-invoice to collect payment from our client, even though disbursements alone may not require an e-invoice?   | LHDNM :<br>You may issue an e-Invoice for the charges related to professional fees. However, there is no need to issue an e-Invoice for disbursements, as doing so may result in duplication.  |
| 81  | When using general TIN number specified by LHDN to issue the invoice, the e-invoice status was invalid. Can anybody clarify?  | LHDNM :<br>Yes, the status of e-invoice may resulted as Invalid due the incorrect combination of General Tin with ID type, ID Number. Kindly refer to our Specific Guideline provided on the microsite <a href="https://www.hasil.gov.my/en/e-invoice/reference-for-the-implementation-of-e-invoice/">https://www.hasil.gov.my/en/e-invoice/reference-for-the-implementation-of-e-invoice/</a> . |

| No. | Question  | Answer  |
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| 82  | Dear LHDN, I have a Question for estate agency collecting monthly rental on behalf of Landlords from the Tenant. Do we have to issue e-invoice for this rental collection and how is the correct way to issue the e invoice?  | LHDNM :<br>The issuance of e-Invoice based on the agreement. If the landlord is doing business, the responsibility to issue e-Invoice is the Landlord. The estate agency will issue e-invoice for any charges related to their services.  |
| 83  | where agreement was signed by Company ABC Enterprise and tenant cannot provide Tin no then how  | Liyang Syarikat Ong Team :<br>You can utilise the Mytax search TIN function   |
| 84  | Morning . if company sales drop from RM500K (year 2022) to RM100K (year 2023) , is it still need to comply E-Invoicing ? . Thanks   | Liyang Syarikat Ong Team :<br>The annual turnover or revenue for the implementation of e-Invoice will be determined based on the audited financial statements for financial year 2022   |
| 85  | Regarding director fees, do we have to issue self-billed to directors in order to pay directors? And what if directors fees of multiple companies paying to the same director? Last July a trainer mentioned that every director exempted from 1 company to issue self-billed. Above than that have to self-billed. But the guidelines did not mention anything on director fees. Thanks. | Liyang Syarikat Ong Team :<br>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.  |
| 86  | For part time and casual workers (ad-hoc), without EPF or SOCSO contribution and not on monthly salary, do we need to self bill?  | Liyang Syarikat Ong Team :<br>Self billed e-invoice is only allow under Section 8.3 of the e-Invoice Specific Guideline. Others than that, self-billed is not allowed   |
| 87  | How to do staff claims (medical claim, toll claim & etc) in E-invoice?  | Liyang Syarikat Ong Team :<br>for staff claim, you may refer to the guideline   |
| 88  | Are e-invoices accessible anytime? Like just say we forgot where we save the invoice to check again after a few months. Or only the supplier can check on behalf?   | LHDNM :<br>Yes, MyInvois portal is accessible anytime and all the supplier submitted/received e-invoice is available in the portal for future reference.  |
| 89  | is renovation business considered as Construction business? So no consolidated e-invoice is allowed..?  | LHDNM :<br>"Kontrak pembinaan" ertinya kontrak bagi pelaksanaan perkhidmatan pembinaan yang dirundingkan secara khusus bagi pembinaan aset atau gabungan aset-aset termasuk kejuruteraan mekanikal, kejuruteraan elektrik, projek kemudahan awam, reka bentuk projek dan perundingan, rekaan bentuk seni bina dan kontrak infrastruktur; "Kontraktor pembinaan" ertinya sesuatu syarikat, individu, perkongsian, pertubuhan koperasi, kumpulan orang, yang menceburkan diri dalam atau menjalankan atau mengusahakan atau menyebabkan diusahakan kontrak pembinaan. |

| No. | Question  | Answer   |
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| 90  | How do we know whether our suppliers are registered e-invoice (might below 150k in revenue or intentionally not to issue e-invoice)? Let say they refuse to provide us e-invoice, if we could not identified, how to justify the purchases are allowable for tax deduction? | LHDNM :<br>The obligation to issue an e-Invoice lies with the supplier. In cases where the supplier is unable to provide an e-Invoice, the buyer may use other supporting documents — such as receipts, bills, or regular invoices — to substantiate their tax claims, provided the expenses are valid and in accordance with tax regulations  |
| 91  | how to get e-invoice for petrol claims? Tq  | Liyong Syarikat Ong Team :<br>you may request e-invoice from the petrol station (the supplier)   |
| 92  | For sales invoice for request customer downpayment , is it need to issue E invoice or Pro forma Invoices ?<br>How about for invoices on the refundable deposit ?  | LHDNM :<br>e-invoice should not be issue on refundable deposit and pro-forma invoices  |
| 93  | Our group have F&B and hotel accommodation businesses. Are F&B owner compulsory to issue e-invoice to diners if they request? Can we just give them normal receipt? Do we get penalized if F&B owners failed to provide e-invoices to diners? Thank you.                    | Liyong Syarikat Ong Team :<br>if buyers request for e-invoice, you need to provide them an e-invoice after your company implement e-invoice  |
| 94  | if company sales drop from RM500K (year 2022) to RM100K (year 2023) , is it still need to comply E-Invoicing ?. Thanks  | Joanne Syarikat Ong Team :<br>The annual turnover or revenue for the implementation of e-Invoice will be determined based on audited financial statements for financial year 2022.   |
| 95  | In the case of the company buying flight tickets from a foreign airline for the purpose of overseas business trips by its directors using the company's corporate bank account, what is the treatment of self-billed e-invoice?   | Answered live :<br>You need to assess the foreign airline whether they have present in Malaysia or not. If yes, they need to issue you with e-invoice. If consider as foreign supplier, then you can do the self-billed for the foreign supplier invoice.  |
| 96  | for self-billed invoice for purchase from overseas supplier. is it compulsory to declare custom clearance info?   | Liyong Syarikat Ong Team :<br>The Malaysian buyers are required to issue a self-billed e-Invoice latest by the end of the second month following the month of RMCD's clearance is obtained on the imported goods. The buyers should include the appropriate details as listed in the self-billed e-Invoice annexure on importation of goods.   |
| 97  | if the phone bill is under director name but the phone line is used by office sales staff for business use.   | Liyong Syarikat Ong Team :<br>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. |
| 98  | If company provide FOC items to customer. Do we need to issue nil value invoice for validation in MyInvois portal?  | Liyong Syarikat Ong Team :<br>You may follow your company current business practice for e-invoice adoption   |



| No. | Question  | Answer   |
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| 99  | we encounter issues such as customers who do not have TIN number but e-invoice is still issued to them. before jan25, we can use the general TIN number (ending xx10), but now cannot. so this e-inv is not validated / invalid in lhdn portal. based on the feedback from lhdn, we can submit this under consol e-inv. this process will still be valid right? | LHDNM :<br>Please email to myinvois@hasil.gov.my the details of IC number for us to clarify.   |
| 100 | Foreign Workers wages: Currently we calculate FW wages using time card, compile into a worksheet and issue payment voucher to pay them. FW also sign the PV in order to release the payment. What are the changes on e-invoicing? Do we have to issue self-billed using the general TIN EI0000000030 using the FW passport number?                              | LHDNM :<br>If the transaction is contract of services, as employment income, currently there is no requirement to issue e-Invoice for employment income.   |
| 101 | if the phone bill is under director name but the phone line is used by office sales staff for business use. need to issue self bill invoice?  | Lying Syarikat Ong Team :<br>Self-billed is only allowed for certain transaction listed under Section 8.3 of the e-invoice specific guidelines.  |
| 102 | is there any specific time frame given by LHDN to taxpayer to declare the self bill e-invoice e.g from the date of custom K1 declaration  | LHDNM :<br>There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income. For self-billed e-Invoice for importation of goods, the Malaysian purchasers are required to issue self-billed e-Invoice latest by the end of the second month following the month of customs clearance is obtained. |
| 103 | For the individual commission agents company do remit 2 % withholding tax , we still need to issue a self-bill invoice?   | May Chong Syarikat Ong Team :<br>Yes, you are still required to issue self-bill invoice  |
| 104 | May I know whether FAQ to be issued for property development industries, money lender industries, logging industries, etc?  | Lying Syarikat Ong Team :<br>you can find the FAQ for specific industry here <a href="https://www.hasil.gov.my/en/e-invoice/reference-for-the-implementation-of-e-invoice/frequently-asked-questions/industry-specific-frequently-asked-questions/">https://www.hasil.gov.my/en/e-invoice/reference-for-the-implementation-of-e-invoice/frequently-asked-questions/industry-specific-frequently-asked-questions/</a>                                       |
| 105 | if we already done the e-invoice but suddenly the owner want to change the amount for collection of professional fee and sst can we just adjust it?   | Lying Syarikat Ong Team :<br>if you wish to cancel the e-invoice, it only can be done within 72 hours. over this period, cancellation only allow by issuance of debit note, credit note and refund note  |
| 106 | May I know whether toll charges or parking fee is require to request for e-invoice?   | LHDNM :<br>For expenses incurred by employee on behalf of employer, kindly refer to Section 7 of the e-invoice specific guideline for more info  |

| No. | Question   | Answer   |
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| 107 | May I know payment to resigned staff still consider as employment income for e-invoice purpose? For example, commission will only payable upon customer make payment. When customer pay the company, the staff was resigned but the company still pay the ex-staff   | Li Ying Syarikat Ong Team :<br>If it is not listed in the exemption under the employment, yes, self-billed is required for commission payment. The payor of commission need to issue self-billed.  |
| 108 | my company need to pay the interest to my holding company, whichmy holding is in Japan, so may i know when i need to prepare the self-billed e-invoice for the interest payment, i need to issue 100% for the interests amount or i need to open 90% (after dedcut thw 10% WHT)  | LHDNM :<br>There is no specific timing requirement for issuing a self-billed e-Invoice for interest payments. However, taxpayers are advised to issue the e-Invoice when the expense becomes due and all necessary information is available to complete the e-Invoice.<br><br>The gross amount before withholding tax (WHT) should be used in the e-Invoice. |
| 109 | Once we submit all e-invoice for sales and expenses during the month, can we check back all the transaction we submit? to ensure nothing is missed/overlook  | LHDNM:<br>Kindly note that self-billed e-invoice can only be issued for transactions listed in para 8.3 of e-invoice specific guideline. You are not allowed to issue e-invoice for all expenses that they did not receive e-invoice. Taxpayer may check all the e-invoices that they have received and submitted via the MyInvois Portal                    |
| 110 | Please advise whether public listed non-executive director fee is consider as employment income for e-invoice purpose?   | LHDNM:<br>This will depends on the arrangement and contract between the director and the company   |
| 111 | after search TIN no thru myportal tax..it shows 2 TIN numbers for client and need to get detail with LHDN. it is not helpful.  | LHDNM:<br>Kindly elaborate and provide details on the Search function of 2 TIN numbers via email myinvois@hasil.gov.my for further investigation.  |
| 112 | May I know any guideline as how to define an individual whether they are conducting business or not if the individual does not register with SSM? Eg if individual act as consultant for a company providing freelance services? if an individual on and off provide foods for party, events etc? if the individual provide translation works for a company? | LHDNM :<br>Based on Section 2 of the Income Tax Act 1967, "business" includes profession, vocation and trade and every manufacture, adventure or concern in the nature of trade, but excludes employment   |
| 113 | May I know whether toll charges, parking fee, petrol is require to request for e-invoice?  | LHDNM :<br>For expenses incurred by employee on behalf of employer, kindly refer to Section 7 of the e-invoice specific guideline for more info.   |
| 114 | A sendirian berhad owns 2 properties and let to 2 different tenants. Will the company treated as running business and the company is required to issue e invoice to the tenant for the payment of rental and utilities? If not, is it correct to say that the tenants can self bill the company ?  | LHDNM :<br>If the tenants request for e-Invoice, the landlord should issue e-Invoice respectively.   |

| No. | Question   | Answer  |
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| 115 | Who is the one responsible to issue e-invoice for interest? The one who receive the interest income or the one who need to pay interest expenses? Both also Sdn Bhd  | Joanne Syarikat Ong Team<br>In the case of interest transactions between two Sdn Bhd companies, the responsibility to issue an e-Invoice typically lies with the party providing the service or earning the income—in this case, the company receiving the interest income.   |
| 116 | Who to responsible to issue e-invoice for dividend? Both also Sdn Bhd, the one who receive the dividend or the one who issue dividend?   | May Chong Syarikat Ong Team<br>Taxpayer that makes the distribution is required to issue e-invoice<br><br>Upon implementation of e-Invoice in Malaysia, 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. Correspondingly, their shareholders are not required to issue an e-Invoice for proof of income. This exemption will be reviewed and updated from time to time. In other words, taxpayers enjoying the exemption can continue with their existing processes in relation to profit distributions (e.g. issuance of dividend vouchers or warrants). This is as per 11.1.2 and 11.1.3 of e-Invoice specific guideline (Version 4.1). |
| 117 | can we issue einvoice with back dated?   | LHDNM :<br>the validation of e-invoice upon issuance will be using current date and time  |
| 118 | we are Resident association (persatuan penduduk) register with ROS. We do not have employee and all AJK on voluntary basis and no employee. So if RA exempted from E-invoicing?  | LHDNM :<br>RA also subject to implement the e-Invoice to document all charges been charged to the residents.  |
| 119 | Will it be possible for LHDN to consider to allow issuance invoice with 30 days grace period instead of 3 days? Currently, self bill submission grace period has been extended to the end of next 2 months. In normal company operation activities, sales invoice bills is always more than purchase bill. | LHDNM :<br>Basically, the invoice will be issued to the buyer when the transaction concluded to ask the buyer to pay for the goods or services received. There is no changes upon the e-Invoice implementation. Therefore, there is no requirement for LHDNM to consider the issuance of e-Invoice within 30 days. If your business always practice backdated transaction, please re-assess your business policy to fulfill the e-Invoice requirement.  |
| 120 | an individual not conducting business sells a property to a buyer, seller will not issue self billed for 3% commission and property agent cannot issue e invoice as well, so in this transaction nothing to be done ?  | LHDNM :<br>Individuals who are not conducting business are not subject to e-Invoice requirements. However, other rules and regulations under any applicable laws will still apply if relevant to the transaction.   |

| No. | Question   | Answer  |
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| 121 | <p>1) Can our company issue e-Invoices for rental charges on behalf of the property owner, if we have a signed consent or authorization letter from the owner?</p> <p>2) In our current setup, rental is collected into a client's (trust) account first — from there, we deduct building management fees and our service fee, then transfer the balance to the owner. Is this structure acceptable under e-Invoicing guidelines?</p> <p>3) Who should be the legal issuer of the e-Invoice for rental charges — the owner or our company — considering we are acting as the authorized managing agent?</p> <p>4) If we are allowed to issue invoices on behalf of the owner, should the invoice reflect the owner's details (name, company reg. number, tax ID), or our company's details as the intermediary?</p> <p>5) We plan to issue debit notes to reflect payments made to third parties (e.g. building management) and to reimburse the remaining balance to the owner. How should these transactions be recorded under the e-Invoicing system?</p> | <p>LHDNM :<br/>Please email your question to <a href="mailto:myinvois@hasil.gov.my">myinvois@hasil.gov.my</a></p> |
| 121 | <p>6) Should we issue a separate invoice for our management fee to the owner, or can it be shown as a deduction in the same document where we summarize the rental received and reimbursements?</p> <p>7) How should we handle input tax (if any) from building management charges that we pay on behalf of the owner? Can we claim it, or must the owner claim it directly?</p> <p>8) For audit and compliance purposes, what supporting documents are needed when issuing e-Invoices on behalf of another party (like consent letters, agreements, etc.)?</p> <p>9) Are there any specific requirements or system settings to be aware of when our business is acting as a collection agent and not the actual owner of the property?</p> <p>10) Would the IRBM (LHDN) or any governing body require registration or notification that we're issuing e-Invoices on behalf of third parties?</p>  |   |



| No. | Question  | Answer   |
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| 122 | Does total revenue apply to different companies under common shareholders? Example company A revenue below RM150k but company B above rm1mil revenue. Different entities but same shareholders. Does company A needs to implement e-invoice?  | LHDNM :<br>Common shareholder does not constitute as related company for the purpose of e-invoice exemption  |
| 123 | For agent invoice, if the agency able to furnish us the agent invoice, does we need to prepere self bill invoice or just adopt?   | Liyong Syarikat Ong Team<br>for commission payment, the person who made the payment should issue self-billed, even is corporate. you may refer to the general FAQ for more information   |
| 124 | <p>As an estate agency collecting rent from tenants into our stakeholder/client's account on behalf of the landlords, may i ask,</p> <p>1. Issuing on Behalf<br/>Can we issue e-Invoices for rental on behalf of owners with their written consent? Should the invoice carry their details or ours?</p> <p>2. Trust Account Structure<br/>Is it acceptable under e-Invoicing if rent is collected into a client account, and we deduct building and service fees before paying the owner?</p> <p>3. Management Fee<br/>Should our service fee be invoiced separately to the owner, or can it be shown as a deduction in the same document?</p> <p>4. Third-Party Costs<br/>If we pay building charges on the owner's behalf, how should this be reflected — via debit note or included in the rental invoice?</p> <p>5. Tax Treatment<br/>Can we claim input tax (if any) on building charges paid, or must the owner claim it?</p> <p>6. Compliance &amp; Setup<br/>Do we need to register with LHDN to issue on behalf of owners? What documents are required to prove authorization?</p> | <p>LHDNM :</p> <ol style="list-style-type: none"> <li>1. Landlord need to appoint as intermediary if want the agent to issue on behalf of the landlord.</li> <li>2. e-invoice is based on the tenancy agreement.</li> <li>3. Agent just need to issue e-Invoice for the services performed</li> </ol> <p>Liyong Syarikat Ong :</p> <ol style="list-style-type: none"> <li>4. You can include in the invoice as disbursement to claim the back from the landlord</li> <li>5. This questions is not relavant to e-invoice</li> </ol> |

| No. | Question   | Answer   |
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| 125 | Travel agency, selling air ticket & tour package, it need to issue individual e-invoice?   | <p>Joanne Syarikat Ong Team :</p> <p>Yes, travel agencies selling air tickets and tour packages generally need to issue e-Invoices for each transaction. The responsibility for issuing e-Invoices depends on the nature of the sale:</p> <ul style="list-style-type: none"> <li>- Air Tickets: If the travel agency acts as the principal (purchasing tickets from airlines and reselling them), the agency is responsible for issuing e-Invoices to customers. However, if the agency acts as an agent for the airline, the airline is responsible for issuing the e-Invoice.</li> <li>- Tour Packages: For tour packages, the travel agency must issue e-Invoices detailing the services provided, including any deposits collected. Separate e-Invoices may be required for refundable and non-refundable deposits.</li> </ul> <p>You can find more details in the FAQs for the Tourism Industry or recent updates on e-Invoicing for travel agencies.</p> |
| 126 | can you explain on "conducting a business"   | <p>LHDNM :</p> <p>Based on Section 2 of the Income Tax Act 1967, "business" includes profession, vocation and trade and every manufacture, adventure or concern in the nature of trade, but excludes employment</p>  |
| 127 | To ascertain the implementation timeline (phases), we need to look at the annual turnover or revenue thresholds as stated in the statement of comprehensive income in the Financial Year 2022 Audited Financial Statements right? Not current FY.          | <p>Li Ying Syarikat Ong Team :</p> <p>yes. your understand is accurate.</p>  |
| 128 | purchase thru staff claim, petty cash and credit card? how to record all these transaction?  | <p>LHDNM :</p> <p>For expenses incurred by employee on behalf of employer, kindly refer to Section 7 of the e-invoice specific guideline for more info</p>   |
| 129 | To claim the ACA quickly, the criteria is that the relaxation period is not adopted. How does a tax agent determine this? Is it based solely on the information provided by the taxpayer?  | <p>LHDNM :</p> <p>Tax agent may need to verify this with their clients whether they have actually fulfilled all the requirements to claim the ACA.</p>   |
| 130 | our company have a handyman which is only doing office maintenance and company pay him under his personal name. His revenue is less then 150k. Can we issue selfbiled invoice or he needs to register my invoice portal and issue E-Invoice to my company? | <p>Liyong Syarikat Ong Team :</p> <p>self-billed is only allow as specify under the guidelines section 8.3, others than that, self-billed is not allow</p>   |

| No. | Question  | Answer  |
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| 131 | About the 7 sectors, our company involve in distribution of hardware tools and building materials like GI wire, can we still use conso invoice for those customers who are walk in to purchase goods? There is some customer mentioned that they do not need e invoice and they dont required to provide IC or TIN whnen they purchase hardware tools or GI wire at other place, like supermarket or modern hardware store. | LHDNM :<br>only hardware materials that are listed under the Fourth Schedule of Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994 is not allowed to be consolidated. Taxpayer may consolidate purchase of any other transactions other than thos listed. Communication must be made to the buyer who is buying item under the schedule |
| 132 | if issue the consolidated invoice, it is one month only can submit once ?   | Joanne Syarikat Ong Team :<br>Yes, for consolidated invoices in Malaysia, businesses are typically required to submit them once per month. According to the guidelines, consolidated e-Invoices should be submitted to the LHDN within 7 calendar days after the end of the month for all aggregated transactions.                            |
| 133 | how does the threhold below RM150,000 exempted from e invoice related to "conducting a business"  | Liyng Syarikat Ong Team :<br>Based on Section 2 of the Income Tax Act 1967, "business" includes profession, vocation and trade and every manufacture, adventure or concern in the nature of trade, but excludes employment  |

| No. | Question   | Answer   |
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| 134 | <p>Salam Sejahtera,</p> <p>Sekarang kami biasa issue invoice dengan cara menulis dalam buku invois kami, dalam e-invois era,</p> <p>1.) Bolehkan kami teruskan cara seperti biasa menulis dalam buku invois, tetapi kami juga log in ke my-invoice portal untuk issue e-invois. Selepas invois ini validate baru kami bagi kepada pelanggan kami.</p> <p>2.) Merujuk kepada isu invois dalam my invois portal, dalam bahagian desription dan kuantiti, bolehkan kami hanya tulis perkataan "Jualan" dengan jumlah amount invois seperti dalam buku invois kami.</p> <p>Sebagai contoh, dalam buku invois kami ditulis dengan 5 items berlainan dengan harga seunit masing-masing, jumlah invois in ialah RM5,000. Apabila kami key in di myinvois portal, hanya 1 item dengan detail "Jualan" dan jumlah RM5,000 dalam e-invois tersebut. Adakah cara ini boleh diterima oleh IRB?</p> | <p>LHDNM :</p> <p>Jawapan 1. Melalui e-Invois, tiada keperluan dalam penyediaan invois secara manual kerana semuanya telah disediakan dan disimpan secara digital melalui sistem MyInvois yang telah disediakan . 2. e-Invois (selain e-invois disatukan) perlu disediakan sebagaimana pengeluaran invois biasa dengan dengan setiap maklumat item yang berkaitan.</p> |
| 135 | can we issue one consolidated selfbilled e invoice for foreigner sub contact wages in a month??  | <p>LHDNM :</p> <p>You may issue consolidated self-billed e-invoice for transaction highlighted in item 3.6.5. Kindly note that employment income is currently exempted from e-invoice issuance</p>   |
| 136 | For purchases from foreign supplier, i received the K-1 Form in Feb, supposingly i have to submit self bill end of April which is end of 2 months from the date received K-1 form, can i submit the self bill before April, for example in Feb as soon as i received the k-1 form?   | <p>LHDNM :</p> <p>The period given is the last date of issuance. It is good if you want to submit immediately once received the K1 number.</p>   |
| 137 | for real estate agent we collect commission from landlord/tenant so we need issue e invoice? or landlord/tenant will issue?  | <p>Joanne Syarikat Ong Team :</p> <p>The responsibility to issue an e-Invoice typically lies with the agent. Since the agent is providing a service and earning the commission, they are considered the supplier in the transaction and are required to issue the e-Invoice.</p>   |

| No. | Question  | Answer  |
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| 138 | Would like to ask about the staff claim expenses receipt - is it mandatory for the staff to request e-invoice from supplier?  | Kindly refer to the Section 6 and 7 of the e-Invoice Specific Guideline as IRBM already explained the e-Invoice treatment related to employment perquisite and benefits and also certain expenses incurred by the employees on behalf of the employer.  |
| 139 | If the individual is not conducting a business, she rent a house to individual/company, Is shel has to issue the e-invoice?   | LHDNM :<br>Where the individual landlord is conducting a business, an e-Invoice is required to be issued to the tenant.<br>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.   |
| 140 | Under the e-invoicing rules, for jointly owned properties, e-invoices must be issued in proportion to their share. This will therefore raise operational issues such as disputes over outstanding debts and may result in loss of voting rights and legal action in the future. Since LHDN already provides an e-invoicing portal, why don't they issue their own invoices to simplify the tax process, especially when there is a change in share ratio? | Answered live :<br>Businesses should manage your own e-invoice adoption and implementation.   |
| 141 | If we buy from some business who claimed to be exempted because annual sales below RM150,000 but in actual they are exempted, but only issued normal invoice (not E-Invoice as required by LHDN)  | Liyong Syarikat Ong Team:<br>Taxpayers with an annual turnover or revenue of less than RM150,000 are not required to issue an e-Invoice (including self-billed e-Invoice). For tax purposes, the receipts / any existing documents issued by the above-mentioned persons would be used as proof of expense. This is as per 1.6.1(e) and 1.6.2 of the E-Invoice Guideline (Version 4.3).   |
| 142 | what if at the end of financial year, the numbers shown in audited accounts doesnt jive with the e-invoicing billing.   | LHDNM :<br>The issuance of e-Invoices and taxability are two separate matters, as not all transactions for which e-Invoices are issued are necessarily subject to tax. The current accounting standards remain applicable, and reconciliation may be required to ensure accurate tax reporting.   |
| 143 | My company is a subsidiary of a holding co which has an annual turnover >RM150k. In this case, is my company required to start implementing e-invoice and when?   | LHDNM :<br>Please assess your company's revenue for financial year 2022. For new businesses or operations commencing from the year 2023 to 2024 with an annual turnover or revenue of<br><ul style="list-style-type: none"> <li>• more than RM500,000, the e-Invoice implementation date is 1 July 2025.</li> <li>• up to RM500,000, the e-Invoice implementation date is 1 January 2026.</li> </ul> For new businesses or operations commencing from year 2025 onwards, the e-Invoice implementation date is 1 January 2026 or upon the operation commencement date. |

| No. | Question  | Answer  |
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| 144 | but the filing fees is part of the invoice, how can we separate it from our invoice ?   | LHDNM :<br>You may use any other documentation such as letter or list of payment on behalf to ask the buyer to make payment before your company make payment on behalf.   |
| 145 | im confused with consolidate e-invoice, does it mean if the company does not fall within the 7 activities/industries mentioned, does it mean after 6 months relaxation period, the company is allowed to issue consolidated e-invoice for compliance purpose? | Liyong Syarikat Ong Team :<br>if you are fall within the 7 sector, after the relaxation period, you need to implement transactional e-invoice   |
| 146 | If we buy from business who claimed they are exempted (annual sales below RM150,000) but actual fact they are not (annual sales above RM150,000) and they only issue normal invoice? Will we be penalised if the supplier did not give E-Invoice?             | Liyong Syarikat Ong Team :<br>the responsibility is the supplier instead of buyers  |
| 147 | if my threshold in 2022 is less than 500k, but 2023 and 2024 is more than 500k, i can implement on 01.01.2026?  | Joanne Syarikat Ong Team :<br>Yes, that's correct! If your revenue threshold in 2022 was below RM500,000 but exceeded RM500,000 in both 2023 and 2024, you would fall under Phase 3 of Malaysia's e-Invoicing implementation. Based on the updated timeline, the mandatory implementation date for e-Invoicing would be 1 January 2026.   |
| 148 | if a company engage foreign worker whose permit belong to another company , do we need to do self billed invoice ? the company whoer permit under them has given a letter to approve the workers to work there and the wages to be paid direct to them        | LHDNM :<br>Kindly note that self-billed e-Invoices can only be issued for transactions specified in Paragraph 8.3 of the e-Invoice Specific Guideline.<br><br>The decision to issue an e-Invoice should be based on the legal obligation between the company holding the permit and the worker. The e-Invoice must reflect and be traceable to the legal relationship between the parties involved. |
| 149 | Starting Jan 2026 , taxpayer more than 500,000 will need to do e invoicing . Does this apply to individual ( not business income ) collecting rental income ?   | Liyong Syarikat Ong Team :<br>Where the individual landlord is conducting a business, an e-Invoice is required to be issued to the tenant.<br>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.  |



| No. | Question  | Answer   |
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| 150 | can we issue one consolidated selfbilled e invoice for foreigner sub contact wages in a month?  | <p>Liyong Syarikat Ong Team :</p> <p>Kindly note that consolidation does not apply to self-billed e-Invoice, except for the following self-billed circumstances:</p> <p>(a) transactions with individuals (who are not conducting a business)</p> <p>(b) interest payment to public at large (regardless businesses or individuals)</p> <p>(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</p> <p>(d) self-billed circumstances involving taxpayers' overseas branches or offices.</p> |
| 151 | In accounting wise, can we deem invoice date and e invoice validation date is 2 different date? In accounting, do we still use invoice date as posting date?  | <p>Answered live :</p> <p>Invoice date should follow the issuance date and should send to validate within 3 days for transactional e-invoice. While for consolidated e-invoice, you can just issue for all the transactions that appear on the month and submit to LHDN for validation within 7 days in the following month.</p>   |
| 152 | For law firm, our billing will consists of legal fee, disbursement & reimbursement. Does disbursement billing required for get the e-invoice validated?   | <p>LHDNM :</p> <p>Any charges that paid on behalf on the actual buyer, where the actual seller will issue e-Invoice / receipt directly to the actual buyer, no requirement for third party to re-issue e-Invoice for that transaction. Example, law firm stamp duty to IRBM on behalf of the actual buyer, IRBM will issue receipt directly under the name of actual buyer. Therefore, no requirement for law firm to re-issue the e-Invoice for the same transaction.</p>   |
| 153 | given that the due date to issue self billed invoice for foreign purchase is by the end of the second month following the month of custom clearance, meaning that even if we issue it in following month after clearance is okay right? | <p>LHDNM :</p> <p>The timing stated in the guideline is the last day to issue the self-billed e-invoice for importation of goods. You may issue the self-billed invoice for import transactions directly after the custom clearance is obtained if all the relevant information is complete.</p>   |
| 154 | There is grace period of 30 days for us to submit GST for last month transaction, can LHDN consider the same grace period for sales transaction? 3 days too challenge unless taxpayer dont need to bother on LHDN eInvoice date         | <p>LHDNM :</p> <p>Basically, the invoice will be issued to the customer upon the transaction is concluded to ask the customer to pay the transaction. There is no changes even upon the e-Invoice implementation. Therefore, you are required to re-assess your business activity if previously practice backdated process.</p>  |
| 155 | is it compulsory to fill in import detail when we issue self-bill for foreign supplier invoice? If no need, will it have any issue in future?   | <p>LHDNM :</p> <p>Taxpayer may need to issue mandatory requirement and may also input optional information. Taxpayer may keep the other record for any information needed in the future</p>  |

| No. | Question   | Answer  |
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| 156 | Can someone write a simple book to explain the procedure. So much confusion and so much noise. Keep it simple please.  | Liyong Syarikat Ong Team :<br>for your information, Agnes have publish an e-invoice book. you may find it at the bookstore like Popular   |
| 157 | If a company Annual Turnover is 2.5 Million , e-Invoicing implementation date for that company?  | Liyong Syarikat Ong Team :<br>need to based on audited financial statements for financial year 2022.  |
| 158 | We are renting our office which have 3 owners. Currently we pay our rental to one of their bank account. After e-invoice implemented, do we have to self billed to 3 of the owners by proportionate value? And we have to pay separately to 3 of the owners? | LHDNM :<br>The landlord is required to issue separate e-Invoice if there is request separate e-Invoice by each tenants. Otherwise, current practice may remains.  |
| 159 | In what condition, expenses will add back due to e-invoicing era / penalty imposed   | LHDNM :<br>At this juncture, the use of documentation to prove the expenses still remains as per current audit process until the Income Tax Act been amended.   |
| 160 | If my supplier refuse to provide e-invoice to us, what should we do? Infact they are not exempted.   | LHDNM :<br>Your supplier is required to issue a valid e-invoice. You may retain the normal invoice for your accounting records.   |
| 161 | Are there any penalties that we are subjected to during the relaxation period?   | LHDNM :<br>No penalty will be charged so long that all the conditions imposed during the relaxation period is followed  |
| 162 | Can i issue consolidated self-billed e invoice for rental and utilities (where the landlord is an individual not conducting business)  | Liyong Syarikat Ong Team :<br>Kindly note that consolidation does not apply to self-billed e-Invoice, except for the following self-billed circumstances:<br>(a) transactions with individuals (who are not conducting a business)<br>(b) interest payment to public at large (regardless businesses or individuals)<br>(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<br>(d) self-billed circumstances involving taxpayers' overseas branches or offices. |
| 163 | will lhdn consider to provide seminar to explain the A to Z of einvoice, as now for me it is too confusing and blur  | Answered live :<br>You may refer to LHDN e-invoice mircosite for the training and webinar from time to time. Meanwhile, you may also seek help from us for E-invoice implementation and adoption.   |
| 164 | What is a mean Consolidated E-Invoicing,do we need to compile all invoice.When we need submit to LHDN?   | Joanne Syarikat Ong Team :<br>For consolidated invoices in Malaysia, businesses are typically required to submit them once per month. According to the guidelines, consolidated e-Invoices should be submitted to the LHDN within 7 calendar days after the end of the month for all aggregated transactions.   |

| No. | Question  | Answer   |
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| 165 | May I know gratuity pay to retired employee is consider as under employment income for e invoice?   | Liying Syarikat Ong Team :<br>it depend on your contract of employment, whether is contract of services or contract for services   |
| 166 | much appreciated if you could provide a sample copy of a consolidated e-invoice and a self billed e-invoice for easy reference. TQ  | May Chong Syarikat Ong Team :<br>You may refer to LHDNM website for further information, <a href="https://www.hasil.gov.my/e-invois/">https://www.hasil.gov.my/e-invois/</a> .<br>Sample are provided in the guidelines.   |
| 167 | Enterprise can search?  | Liying Syarikat Ong Team :<br>Do you mean TIN? If yes, now search TIN functions is available in the MyTax portal.  |
| 168 | when rules said expenses no necessary to proof with E-invoice, selfbilled invoice is a must for acquiring service from non business provider. is that impliedly said all payout must proof with E-invoice?  | Liying Syarikat Ong :<br>This will be the ultimate goal for e-invoice proof of expenses  |
| 169 | In current pratice, my company will issue invoice to the client and my accounts (freelance) will in office every weekend. So. If now the e-invoice implementation, can my company still remain the same. but it will be 2 invoice for my client (1 normal invoice & 1 e-invoice validated by IRB) in the difference date.                           | LHDNM :<br>Once implement the e-Invoice, all transactions where the buyers request for e-Invoice is required to issue e-Invoice. For your situation, you may assign the said freelance with the role as representative in the MyTax Portal and provide permission in the MyInvois Portal to enable that person to issue e-Invoice under the name of company.                         |
| 170 | If the supplier company doesn't register TIN number and only provide the BRN, what's TIN number should we put in?   | Joanne Syarikat Ong Team :<br>You can search the supplier company's TIN number via MyTax portal.   |
| 171 | 1) submission of consolidated invoice is applicable to an estate agency business?<br><br>2) Our company is an estate agency (sole proprietor), we not yet start implement e-invoice and co agent from other company which is already start e-invoice. They want to claim agency fee from us. Co agent need issue e-invoice right in this situation? | LHDNM :<br>1) Yes they may issue as consolidated e-invoice 2) if the company not implement e-Invoice yet based on mandatory timeline, they can continue to issue normal invoice.   |
| 172 | Since taxpayers with annual earnings below RM500K are exempted from e-invoicing implementation, is it still mandatory for companies to obtain e-invoices for their expenditures in order to qualify for income tax deductions (after phase 4 is fully implemented)?   | Liying Syarikat Ong Team :<br>Taxpayers with annual earning below RM500k (based on audited report financial year 2022) need to implement e-invoice by 1 July 2025. while for proof of expenses, for tax deductability purposes, taxpayers can continue to claim tax deductions or personal tax relief using existing documentation until such time the legislation has been amended. |
| 173 | I would like to ask we are clinic retail industry. We hire doctor as contract. Company also have paid them commission. All this payment is not part of payroll. Do we need to do self-billed e-invoice?   | LHDNM :<br>Doctor is under contract for service. Therefore, the doctor is required to issue e-Invoice to the clinic to get the payment.  |

| No. | Question  | Answer  |
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| 174 | For oversea travelling expenses bill like restaurant bill or taxi receipt, do we need to self bill?   | LHDNM :<br>There is no requirement to do self-billed for oversea travelling expenses, You may use the documentation like receipt / invoice received from the foreign supplier for the purposes of expenses claim.   |
| 175 | What is the classification code Self Billed - Foreign Income used?<br>If have a property in overseas, and received rental income received in Malaysia bank account. As a recipient, need to process Self-Billed Foreign Income? | Joanne Syarikat Ong Team :<br>The classification code for Self-Billed - Foreign Income is 032<br><br>If you are receiving rental income from an overseas property into a Malaysian bank account, you may need to process a Self-Billed e-Invoice if the payer is not issuing an e-Invoice themselves.   |
| 176 | Starting Jan 2026 , taxpayer up till 500,000 revenue need to do e invoice . Does this apply to individual ( not conducting business ) collecting rental need to do e invoice ?  | LHDNM :<br>Yes all taxpayer need to implement e-Invoice by 1 January for threshold up to RM 500,000.  |
| 177 | How can we differentiate between normal invoice and e invoice   | LHDNM :<br>e-Invoice been submitted for IRBM validation. Once validated, the seller (or the ERP provider) is required to embed a QR code in the e-Invoice visual representation. The buyer will be shown a basic information of the validated e-Invoice when scanning the QR code. Normal invoice does not provided a QR code to enable the buyer to scan and check the validation information related to the said transaction. |
| 178 | can we raise the einvoice through myinvois portal at month end (this is not the consolidate einvoice)? or compulsory that we must issue e-invoice every day of our sales?   | LHDNM :<br>Taxpayer may issue e-Invoice for each transaction if there is a request from the buyer and allow to issue consolidated e-Invoice.  |
| 179 | if i just incorporate 2023, my sales in 2023 is less than 500k while in 2024 my sales is more than 500k, can i implement einvoice on 01.01.2026?  | Liying Syarikat Ong Team :<br>For new businesses or operations commencing from the year 2023 to 2024 with an annual turnover or revenue of<br>• more than RM500,000, the e-Invoice implementation date is 1 July 2025.<br>• up to RM500,000, the e-Invoice implementation date is 1 January 2026.   |
| 180 | then this invoice still able to treat as tax deductible expenses? if Maxis issue tax invoice but is under director name, and company pay for it because the expenses is for business purpose                                    | Liying Syarikat Ong Team :<br>taxpayers can continue to claim tax deductions or personal tax relief using existing documentation until such time the legislation has been amended.  |
| 181 | please explain related company  | Liying Syarikat Ong Team :<br>Related company is defined as provided under Section 2 of the Promotion of Investment Act 1986  |
| 182 | Company with Sdn Bhd yes seach, but Enterprise how seach. I try but .....   | May Chong Syarikat Ong Team :<br>Enterprise - sole prop, you need to search under personal NRIC   |

| No. | Question  | Answer  |
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| 183 | An individual has 3 companies : PLT, Sdn Bhd and a sole prop. However, only the PLT's revenue is above RM150K while the other 2 companies are not making money. Will e-invoicing be mandatory for the PLT ?   | LHDNM :<br>Only business which has annual revenue/turnover >RM150k is required to implement e-invoice at the moment. In this case PLT is required to issue e-invoice.   |
| 184 | Related Company is a foreign company, and there is interco transaction billings. Do I treat it as a foreign supplier?   | LHDNM :<br>yes. Your understanding is in order.   |
| 185 | My Q: A & B are running a partnership clinic, A in charge of clinic in Bangsar and B in charge of in PJ. For registration of clinic, the registration of e invoice based on partnership tin no. Can both partner separately register based on their MMA register no for their branch is separately. | Joanne Syarikat Ong Team :<br>Since A and B are running a partnership clinic, the registration for e-Invoicing should be based on the partnership's TIN, as the partnership is considered a single legal entity for tax purposes. Both branches (Bangsar and PJ) would typically fall under the same TIN, and the e-Invoice registration would reflect the partnership as a whole.<br><br>However, if A and B wish to register separately for their respective branches using their MMA registration numbers, this might not align with the standard e-Invoicing framework, as the MMA registration is not a recognized TIN for e-Invoicing purposes. LHDN requires e-Invoice registration to be tied to the entity's TIN, which in this case is the partnership's TIN. |
| 186 | What is the classification code for self-Billed Invoice to Google or Agoda etc (Foreign suppliers)  | Liying Syarikat Ong Team :<br>you may refer this link for classification code:<br><a href="https://sdk.myinvois.hasil.gov.my/codes/classification-codes/">https://sdk.myinvois.hasil.gov.my/codes/classification-codes/</a>   |
| 187 | if director using own online account like Shoppe to purchase goods. Should director need to self bill or just mentioned it in staff policy?   | Liying Syarikat Ong Team :<br>Self-billed is only allowed for certain transaction listed under Section 8.3 of the e-invoice specific guidelines.  |
| 188 | My company has interco billings. ie company A pays some expenses to supplier on behalf of company B. When Company B pays Company A back, does Company A need to issue einvoice to CCompany B? If not so, how should it be done?   | Liying Syarikat Ong Team :<br>Yes, an e-Invoice is required to be issued for intercompany charges.  |
| 189 | In the case of unquoted share sale by individual, shall the buyer need to issue self-billed invoice? What if the amount if more than RM150k?  | LHDNM :<br>The company who dispose need to issue e-Invoice for the disposal.  |
| 190 | if a company engage foreign worker whose permit belong to anther company , do we need to do self billed invoice ? the company whoer permit under them has gven a letter to approve the workers to work there and the wages to be paid direct to them  | LHDNM :<br>Kindly note that self-billed e-Invoices can only be issued for transactions specified in Paragraph 8.3 of the e-Invoice Specific Guideline.<br><br>The decision to issue an e-Invoice should be based on the legal obligation between the company holding the permit and the worker. The e-Invoice must reflect and be traceable to the legal relationship between the parties involved.   |

# Thanks You!

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