

**1. About e-Invoice**

The Malaysian Government plans to implement e-invoicing domestically in line with the Twelfth Malaysia Plan's focus on strengthening digital services infrastructure and modernizing tax administration. The Inland Revenue Board of Malaysia (IRBM) stated that e-invoicing would be implemented in phases from 1 August 2024.

**2. What is an e-Invoice?**

An e-Invoice is a digital representation of a transaction between a supplier and a buyer. It replaces paper or electronic documents such as invoices, credit notes, and debit notes and contains the same essential information as traditional documents. It includes details such as the supplier's and buyer's information, item descriptions, quantities, prices excluding tax, taxes, and total amounts. These record transaction data for daily business operations.

**3. Why is e-Invoice being implemented in Malaysia?**

To drive economic growth, modernize administrative processes, and enhance international competitiveness. By transitioning to e-Invoice, the Malaysian Government strives to achieve several key goals:

- Eliminate paper-based invoicing to mitigate tax leakage.
- Assist businesses in conserving time and resources dedicated to tax compliance.
- Improve the ease of conducting business for entities engaged in international trade.

**4. If I receive an email or letter from the Asia School of Business (ASB) requesting customer profile information for e-Invoice, what should I do?**

If you are a domestic customer already subscribed to our e-billing services and do not need an e-Invoice, you are not required to fill in the information. If you are not subscribed to e-billing, providing your email information for registration is optional.

**5. What information is required for the profile?**

In compliance with the stipulations set by IRBM, all Commercial and Industrial customers are required to provide the following profile information:

- Registered Name/Business Name
- Tax Identification Number (issued by IRBM)
- Business Registration Number/Identification Number/Passport Number
- Sales Tax Registration Number
- Services Tax Registration Number
- Email Address
- Registered Address/Business Address
- Contact Number
- Sales Tax Exemption Certification Number/Special Exemption as per gazette orders (if applicable)

**6. If the contract account/premise is not registered under my name, how should I provide the required profile information? For example, my account is still registered under the previous owner/late family member, etc.**

You are required to complete a Change of Name for the contract account before submitting your profile information for e-Invoice.

**7. What should I do if the Contract Account name does not match the name on the Business Registration Number (BRN) or Taxpayer Identification Number (TIN)?**

If the Contract Account name differs from the Business Registration Number (BRN) or Taxpayer Identification Number (TIN), kindly follow these steps:

- Get in touch with ASB's Finance Department.
- Request to perform Change of Name to update the Contract Account name to match the BRN/TIN.

**8. If I have multiple contract account numbers, but they are all under one Business Registration Number (BRN), how should I fill in the MS form?**

You can fill in or state all your contract account numbers (separated by commas, e.g., 100010001000, 100010011001, 100010021002, etc.) under the same BRN in one MS Form.

**9. If I only register for e-Invoice in August 2024, will I still receive an e-Invoice for my August bill?**

The e-Invoices will only be issued in the following month upon successful registration. For example, if you successfully register in August 2024, you will start receiving e-Invoices from September 2024 onwards.

**10. If I register for e-Invoice in October 2024, can I request e-Invoices for earlier months, such as August 2024 and September 2024?**

No, you will not be able to receive e-Invoices for months prior to your registration date. e-Invoices will only be available for the month following your successful registration.

**11. e-Invoice Implementation Timeline**

The e-Invoice will be implemented in phases to ensure a smooth transition. The rollout plan considers turnover or revenue thresholds, providing taxpayers ample time to prepare and adapt to the e-Invoice implementation. Below is the implementation timeline for e-Invoice:

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

**12. Who oversees the e-Invoice implementation in Malaysia?**

The oversight of e-Invoice activities is managed by the Inland Revenue Board of Malaysia (IRBM).