



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

No	Question	Response
1.	Where a sale or transaction is concluded between merchant and consumer through an e-commerce platform, which party (e.g., e-commerce platform or merchant) is responsible for issuance of e-Invoice to the consumer?	<p>The e-commerce platform provider is responsible for issuance of:</p> <ul style="list-style-type: none">i. e-Invoice (upon request); orii. receipt (if no e-Invoice is requested) <p>to consumer for transaction concluded through the e-commerce platform. Merchants are not required to issue the e-Invoice or receipt to the consumer.</p> <p>In relation to (ii), where the Buyer did not request for an e-Invoice, the e-commerce platform provider is allowed to issue a consolidated e-Invoice for the said transactions with consumers.</p> <p>Note that e-commerce platform provider is required to input the applicable coding for “classification” in the said e-Invoice to the buyer to indicate that such transaction is in relation to e-commerce transaction where the e-Invoice is issued by the e-commerce platform provider to the buyer.</p> <p>Please refer to Section 3.5 and 3.6 of the e-Invoice Specific Guideline for more guidance on the general issuance of e-Invoice.</p>

No	Question	Response
2.	Which party (e.g., merchant and/or service provider or e-commerce platform provider) is responsible for issuance of e-Invoice to record the income generated by merchant and/or service provider (e.g., logistics provider) from transactions concluded through an e-commerce platform?	<p>The e-commerce platform provider is responsible to assume the role of Issuer and issue a self-billed e-Invoice to record the merchant and/or service provider's income earned from transactions concluded through the e-commerce platform.</p> <p>The frequency of the self-billed e-Invoice issuance could be in accordance with the current issuance frequency of e-commerce platform provider.</p> <p>Please refer to Section 8 of the e-Invoice Specific Guideline for more guidance on issuance of self-billed e-Invoice.</p>
3.	What is the e-Invoice treatment for charges imposed by e-commerce platform provider to merchant and/or service provider for the use of platform?	<p>The e-commerce platform provider is required to issue an e-Invoice for the charges imposed to merchant and/or service provider for the use of platform.</p> <p>The frequency of e-Invoice issuance could be in accordance with the current issuance frequency of e-commerce platform provider.</p> <p>Please refer to Section 2.3 and 2.4 of the e-Invoice Guideline or Section 4.2 of the e-Invoice Specific Guideline for more guidance on the issuance of e-Invoice.</p>
4.	Which Tax Identification Number (TIN) should be used as Supplier's TIN if the merchant and/or service provider is a foreign business or individual where TIN is not available or provided?	<p>In the event if the foreign supplier does not have a TIN or does not provide his / her TIN, the general TIN "E100000000030" can be used as the Supplier's TIN in a self-billed e-Invoice.</p> <p>Please refer to Section 10.4 of the e-Invoice Specific Guideline for more guidance on the issuance of self-billed e-Invoice.</p>

No	Question	Response
5.	<p>Will e-commerce platform provider be allowed to issue consolidated e-Invoice to record the income generated by merchant and/or service provider from e-commerce transactions?</p>	<p>The e-commerce platform provider is not allowed to issue consolidated e-Invoice to record the merchant and/or service provider's income earned from transactions concluded through the e-commerce platform.</p> <p>E-commerce platform provider is required to issue self-billed e-Invoice instead of consolidated e-Invoice in this instance. Please refer to response provided in Question 2 above for further details.</p> <p>The frequency of self-billed e-Invoice issuance could be in accordance with the current issuance frequency of e-commerce platform.</p> <p>Please refer to Section 8 of the e-Invoice Specific Guideline for more guidance on issuance of self-billed e-Invoice.</p>
6.	<p>Generally, e-commerce platform provider would only release the payment received from consumer to the merchant and/or service provider upon consumer's confirmation on receipt of goods and/or services. In this instance, when should an e-Invoice be issued by e-commerce platform provider to record the income generated by merchant and/or service provider from e-commerce transactions?</p>	<p>e-commerce platform provider is allowed to follow the current billing arrangement.</p> <p>Where required, the e-commerce platform provider may issue draft / proforma invoices to merchant and/or service provider. However, only the final e-Invoice is required to be submitted to IRBM for validation.</p>

No	Question	Response
7.	What is the e-Invoice treatment for return of goods where monies are being returned by the e-commerce platform provider to the affected consumer?	A refund note e-Invoice is required to be issued by the e-commerce platform provider to record the refund on the goods returned.
8.	Can retailers include e-commerce transactions in the same consolidated e-Invoice as brick-and-mortar store transactions?	As the transaction flow, responsibility and classification (as provided in the e-Invoice data catalogue) could be different between the e-commerce transactions and transactions through brick-and-mortar stores, it may not be advisable to issue a consolidated e-Invoice as it may create more confusion in future reconciliation.