

E-Invoice Soundbox

1. What is E-Invoice Soundbox?

This is a payment soundbox with e-invoice feature to help SME comply with e-invoice regulations. The soundbox also comes with the following features

- Real time payment alerts
- Dynamic QR code
- E-invoice generated in once click
- Real time submission of e-invoice to Lembaga Hasil Dalam Negeri (LHDN)
- Access to merchant centre to track daily sales. App and web-base

2. Who can subscribe to this Plan?

This package is open to all New and Existing CelcomDigi Business Customer with valid BRN or 'Lesen Penjaja'

3. Does the bundle come with commitment contract?

Yes, it comes with a 24-month contract

4. How will the customer get their e-invoice?

Upon a click of a button, a QR code is generated for customer to scan to get their e-invoice

5. What comes with this plan?

You will get a bundle included of:

- 1x Soundbox
- 1 x Data SIM (inclusive)

6. How long is the warranty period?

There is a manufacturer standard warranty of 1 year

7. In case there my device is faulty who do I contact?

Kindly contact the manufacturer – Infinite Pay's hotline for any repair or replacement

8. What is the Merchant Discount Rate?

The Merchant Discount Rate is 1%

9. For transactions conducted in foreign currencies, are we required to convert it into Ringgit Malaysia (RM) equivalent (RM-equivalent) when issuing an e-Invoice / selfbilled e-Invoice?

e-Invoice can be displayed in any currency, including RM. Unless there are legal or tax requirements to include the RM-equivalent, taxpayers can issue the e-Invoice in foreign currency. Refer to Section 13 of the e-Invoice Specific Guideline for further details.

10. Can I issue self-billed e-Invoice if my supplier did not issue e-Invoice to me?

Issuance of self-billed e-Invoice is only permitted for circumstances that are provided under Section 8.3 of the e-Invoice Specific Guideline. Where the transaction does not fall within

Section 8.3 of the e-Invoice Specific Guideline, taxpayers are not allowed to issue self-billed e-Invoice.

11. Can I issue self-billed e-Invoice for any circumstance that is not listed under Section 8.3 of the e-Invoice Specific Guideline?

No, please note that issuance of self-billed e-Invoice is only permitted for circumstances that are provided under Section 8.3 of the e-Invoice Specific Guideline.

12. Are the buyers required to provide their relevant details to the supplier for the issuance of e-Invoices?

Yes, where the buyers request for an e-Invoice to be issued, the buyers are required to share their details to the supplier for the purposes of issuing e-Invoice.

13. How do taxpayers issue an e-Invoice to a non-TIN holder such as foreign (nonMalaysian) buyers?

Suppliers are required to obtain buyer's details from the foreign buyers for the purposes of e-Invoice issuance. In relation to TIN to be input in the e-Invoice, supplier may use "EI0000000020" for foreign buyers without TIN. Refer to Section 10.5 of the e-Invoice Specific Guideline for further details.

14. What is the TIN and BRN should be used for the issuance of e-Invoice / self-billed eInvoice to government, state government and state authority, government entity, local authority, statutory authority and statutory body?

The issuer can input general TIN "EI0000000040" and BRN "NA" for the issuance of e-Invoice / self-billed e-Invoice to the abovementioned persons.

15. For the purposes of issuing e-Invoice / self-billed e-Invoice, can the Malaysian taxpayers default the TIN of the foreign supplier / foreign buyer to be general TIN, regardless of whether the foreign supplier / foreign buyer has a specific TIN assigned by the IRBM?

It is the taxpayers' responsibility to verify with their foreign supplier / foreign buyer on the availability of TIN. The general TIN provided is to ease taxpayers in issuing eInvoice /self billed e-Invoice in the case where the said foreign supplier / foreign buyer does not have a TIN assigned by the IRBM.

16. Should taxpayers register with Companies Commission of Malaysia (SSM) input both the old and new business registration number when issuing an e-Invoice?

Taxpayers registered with SSM are required to input the new business registration number (12-digit characters) for the purposes of e-Invoice issuance. However, IRBM understand that there have been some difficulties for taxpayers to provide the new business registration number from SSM, resulting in validation failures. In response, IRBM has taken a step to temporarily disable the business registration number validation requirement from the e-Invoice submission process, effective from 19 July 2024.

17. Do businesses need to submit an e-Invoice within the same day the transaction is being made?

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 consolidated e-Invoice, suppliers are required to issue the consolidated eInvoice within seven (7) calendar days after the month end.
- 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.

18. Do businesses need to submit an e-Invoice within the same day the transaction is being made?

- For self-billed e-Invoice for importation of services, the Malaysian purchasers are required to issue self-billed e-Invoice latest by the end of the month following the month upon (1) payment made by the Malaysian purchaser; or (2) receipt of invoice from foreign supplier, whichever earlier. The determination of the aforementioned (1) and (2) is in accordance with the prevailing rules applicable for imported taxable service.
- 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.

Where any specific legislation is applicable, you may proceed to follow as per the said legislation.

19. Are businesses allowed to issue consolidated e-Invoice for all types of transactions where the Buyers do not require an e-Invoice?

Yes, the supplier is allowed to issue consolidated e-Invoice for transactions where no request for e-Invoice has been made by the buyer, regardless of business-tobusiness (B2B), business-to-consumer (B2C) or business-to-government (B2G) transactions, except for transactions / activities listed under Section 3.7 of the eInvoice Specific Guideline.

20. How long does it take for an e-Invoice to be validated by IRBM?

The e-Invoice validation by IRBM will be done in near real-time, generally in less than two (2) seconds. Refer to Section 3.8 of the e-Invoice Specific Guideline for further details.

21. What does IRBM validate in the e-Invoice?

IRBM validation includes a series of checks to ensure the e-Invoice submitted to IRBM conforms to the e-Invoice format and data structure as specified by IRBM. Refer to the e-Invoice SDK Microsite for further details.

22. Will the supplier's invoice number remain in the invoice document or will a different invoice number be assigned by IRBM upon the return of the validated e-Invoice to the supplier?

The supplier's invoice number will remain as a separate field in the same invoice document for the purpose of the supplier's internal reference and tracking. Upon validation, the IRBM will assign a Unique Identifier Number to each e-Invoice.

23. Does IRBM provide a standard visual representation template for suppliers to share the e-Invoices to buyers upon IRBM's validation?

Taxpayers are allowed to adopt any format for the visual representation of the eInvoice as per current practice, provided the QR code is embedded accordingly.

24. Is the issuer required to share the validated e-Invoice or visual representation of the e-Invoice?

IRBM acknowledges that there may be practical challenges in sharing the validated e-Invoice (in the form of XML / JSON file). Therefore, until further notice, the IRBM allows taxpayers to share either the validated e-Invoice or a visual representation of the validated e-Invoice, or both.

25. Does the MyInvois Portal allow for editing of information after the e-Invoice has been validated by IRBM?

No, the supplier would need to cancel the e-Invoice within 72 hours from time of validation and reissue a new e-Invoice. Any changes after 72 hours from time of validation would require the supplier to issue a new e-Invoice (i.e., debit note, credit note, refund note e-Invoice) to adjust the original e-Invoice issued. Thereafter, a new e-Invoice would be required to be issued accordingly.

26. Is there any adjustment window allowed to the supplier to cancel an invoice submitted to IRBM?

Yes, there is a 72-hour timeframe for the e-Invoice to be cancelled by the supplier. Refer to sections 2.3.6 or 2.4.5 of the e-Invoice Guideline for further details.

27. If the issuer accidentally made a mistake or an information was provided inaccurately during the issuance of e-Invoice / self-billed e-Invoice, how should the issuer rectify this mistake if the issuer notices the mistake within 72-hour from time of validation of the said e-Invoice / self-billed e-Invoice?

The issuer is allowed to cancel the e-Invoice issued and validated by IRBM within 72 hours from the time of validation, and subsequently reissue a new e-Invoice.

28. Following the above scenario, if the issuer does not want to cancel the e-Invoice but decides to issue a credit note / debit note / refund note e-Invoice to make adjustment, will this be allowed?

Yes, the issuer is allowed to issue a credit note / debit note / refund note e-Invoice to reflect the necessary adjustment to the original e-Invoice, even if the 72-hour timeframe has not elapsed. Kindly note to include the Unique Identifier Number of the affected original e-Invoice under the "Original e-Invoice Reference Number" field in the issuance of credit note / debit note / refund note e-Invoice.

29. Following the above scenario, if the issuer notices the mistake only in the following week, how should the issuer rectify the mistake in this case?

In event where the mistake was noticed and/or any amendment is required on the eInvoice issued after the 72-hour timeframe, the issuer is required to reflect the amendments /

adjustment by way of issuing a credit note / debit note / refund note eInvoice. Kindly note to include the Unique Identifier Number of the affected original eInvoice under the "Original e-Invoice Reference Number" field in the issuance of credit note / debit note / refund note e-Invoice.

30. What is the timeframe to issue e-Invoice adjustments (i.e., debit note, credit note and refund note) after the 72-hours validation period?

There is no timeframe restriction for suppliers to issue e-Invoice adjustments. Taxpayers may follow their respective company policy for any e-Invoice adjustments. As foreign suppliers and/or buyers generally do not use MyInvois System, any e-Invoice adjustments would be done through issuance of debit note, credit note, and refund note e-Invoice.

31. Can taxpayers issue one (1) credit note e-Invoice to adjust multiple original eInvoices?

Yes, taxpayers can make adjustments to multiple original e-Invoices by issuing one (1) single credit note / debit note / refund note e-Invoice, as the case may be. Note that adjustments can also be made to consolidated e-Invoices. Where multiple original e-Invoices are being adjusted in the same credit note / debit note / refund note e-Invoice, the IRBM Unique Identifier Number of each original e-Invoice must be indicated in the 'Original e-Invoice Reference Number' data field. Taxpayers who are transmitting via API are reminded to refer to the SDK for the appropriate code to be input. If adjustments are to be made to original invoices that were issued prior to the implementation of e-Invoice (i.e., no IRBM Unique Identifier Number has been assigned), taxpayers are then allowed to input "NA" in the 'Original e-Invoice Reference Number' data field.

32. Prior to full implementation, there may be suppliers who do not issue e-Invoice as they have not reached the mandatory implementation phase / date. In this situation, will IRBM accept normal invoices issued by these suppliers?

The compliance obligation of issuing e-Invoice lies with the Supplier (or the Buyer in the case of self-billed e-Invoice). As such, during the transitional period, taxpayers will be allowed to provide either normal bill / receipt / invoice (if the Supplier has yet to implement e-Invoice in accordance with the implementation timeline) or validated e-Invoice to substantiate a transaction for tax purposes until full implementation of e-Invoice.

33. Which types of income fall into the scope for e-Invoice, considering taxpayers may have a range of income sources of contributing to their annual turnover (e.g., interest income, investment income, gains from investment disposal)?

e-Invoice is required for all types of income and expenses, excluding certain types as outlined in the e-Invoice General Guideline and e-Invoice Specific Guideline. Kindly note that the above mentioned exemptions are subject to periodic review and updates.

34. What is the e-Invoice treatment for deposits?

In cases where the deposit is refundable, the issuance of e-Invoice is not required. However, if the deposit is non-refundable, issuance of e-Invoice is required.

35. What is the e-Invoice treatment for director fees?

Where the Director has entered into contract for service, the Director is required to issue e-Invoice to the company for any income received. However, where the Director has entered into contract of service, the fees are considered as part of employment income. Currently, this is being exempted from issuance of e-Invoice as per the e-Invoice Guideline. Kindly note that the exemptions are subject to periodic review and updates.

36. Is an e-Invoice required for disbursements and reimbursements?

An e-Invoice may be required for disbursements and reimbursements, subject to the situation. Refer to Section 5 of the e-Invoice Specific Guideline for further details.

37. Is e-Invoice required for inter-department / inter-division transactions within the same company?

No e-Invoice is required for inter-department / inter-division transactions with the same company. However, businesses may issue e-Invoice between interdepartment / inter-division, depending on the businesses' practices.

38. Is an individual landlord required to issue e-Invoice to the tenant for rental of property?

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.

39. How should the tenant substantiate its payment of utility expenses if the utility bills are issued in the landlord's name?

Where the tenant is unable to request for the utility bills to be issued in his name, such utilities paid by the tenant should be included in:

- the e-Invoice issued by the landlord (if the landlord is conducting a business); or
- the self-billed e-Invoice issued by the tenant (if the landlord is not conducting a business), as the case may be.

40. Should self-billed e-Invoice on payment to agents, dealers and distributors be done on an accrual or paid basis?

The issuance of self-billed e-Invoices on payments to agents, dealers, and distributors can be done on either an accrual basis or paid basis, as long as this is consistently applied and in line with the documentation provided to the agents (e.g., statements).

41. For certain corporate agents where the existing process includes the issuance of invoice to the company, can the current process of the corporate agent issuing the e-Invoice be maintained instead of being under self-billed e-invoice?

Buyer (i.e., taxpayer that makes payment to agents, dealers and distributors) is required to issue self-billed e-Invoice for payments or any other incentives (whether in monetary form or otherwise made) to the agent, dealers and distributors as outlined under Section 9.4 of the e-Invoice Specific Guideline. This requirement applies regardless of whether the agents, dealers and distributors are individual or corporate (i.e., supplier in this case). The buyer is obliged to share validated self billed e-Invoice with the supplier upon validation. In this

regard, the agents, dealers and distributors are not required to issue an e-Invoice to the taxpayers who make payment.

42. For monetary incentive payments, can self-billed e-Invoice be done based on the periodic statements provided to agents?

Yes, self-billed e-Invoices can be issued based on the periodic statements provided to agents following current practice / frequency (e.g., bi-weekly, monthly etc.). The appropriate classification code should be input in the self-billed e-Invoice.

43. As the invoices / statements currently do not contain non-monetary incentive payments (e.g., incentive trips, gifts, etc.) and this information is typically only available during the preparation of the annual CP58, can the data for non-monetary incentives be transmitted upon the availability of such information (i.e., annually)?

Yes, it is acceptable to transmit the information for non-monetary incentive payments annually if such information is only available during the preparation of the annual CP58. However, if such information is available on accrual or payment basis, or upon issuance of periodic invoices / statements provided to agents, dealers and distributors, it should be transmitted to IRBM in the self-billed e-Invoice with the same frequency. The appropriate classification code should be input in the self-billed e-Invoice.

44. Can the self-billed e-Invoice be issued on a net basis (gross amount minus reversals), which matches the total amount paid as presented in the statements to agents?

Yes, a self-billing arrangement can be done on a net commission basis (gross amount minus reversals), provided the line details of the commission reversals are being included in the self billed e-Invoice.

45. Do we need to issue e-Invoice upon sale / giveaway of vouchers?

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.

46. Is e-Invoice required to be issued for expired vouchers?

Where the free vouchers or non-refundable vouchers sold (where an e-Invoice has been issued) have expired, no e-Invoice is required to be issued upon expiry. However, where the refundable vouchers have expired, issuance of e-Invoice is required upon expiry.

47. Do we need to issue e-Invoice upon redemption of refundable vouchers?

Yes, taxpayers are required to issue e-Invoice upon utilisation of the refundable vouchers. However, as the vouchers are refundable in nature (where no e-Invoice has been issued), taxpayers are required to ensure that the "Total Excluding Tax" at invoice level matches the total sales for the transaction. Taxpayers may include the refundable vouchers in the "prepayment" field, as this is an optional field.

48. Do we need to issue e-Invoice upon redemption of non-refundable vouchers?

Yes, taxpayers are required to issue e-Invoice upon utilisation of the non-refundable vouchers. However, as the vouchers are non-refundable in nature (where e-Invoice has been issued), taxpayers are required to ensure that the "Total Excluding Tax" at invoice level matches the amount of sales not settled by the non-refundable vouchers. Taxpayers should include the non refundable vouchers in a separate invoice line.

49. Are all taxpayers required to adopt the e-Invoice treatment during the interim relaxation period, or do they have the option to issue individual e-Invoices and individual self-billed e-Invoices in accordance with the current requirements outlined in the e-Invoice Guideline and Specific Guideline if their system is ready?

Please note that the e-Invoice treatment during interim relaxation period is provided for taxpayers who have yet to be ready to issue individual e-Invoices and individual self-billed e-Invoices in accordance with the current requirements outlined in the eInvoice Guideline and Specific Guideline. If a taxpayer's system is ready to issue individual e-Invoices / individual self-billed e-Invoices for each transaction, the taxpayer may opt to not adopt the e-Invoice treatment during interim relaxation period and issue individual e-Invoices and individual self-billed e-Invoices as per the requirements outlined in the e-Invoice Guideline and Specific Guideline.

50. During the interim relaxation period, are taxpayers obligated to issue and submit consolidated e-Invoices / consolidated self-billed e-Invoices for IRBM's validation on a monthly basis or only once at the end of the 6-month period?

Taxpayers are still required to issue the consolidated e-Invoices / consolidated selfbilled e-Invoices on a monthly basis, in accordance with the timing of issuance of consolidated e-Invoice and consolidated self-billed e-Invoice as stipulated under sections 3.6.2 and 3.6.6 of the e-Invoice Specific Guideline respectively.

51. Are taxpayers required to issue individual self-billed e-Invoice / consolidated selfbilled e-Invoice for importation of goods if the customs clearance is obtained prior to mandatory implementation date?

Where the customs clearance of the imported goods is obtained before the mandatory implementation date, there would not be any requirement to issue selfbilled e-Invoice for the said imported goods.

52. Can a company use a combination of transmission mechanisms (API and MyInvois Portal)?

Yes. Taxpayers are recommended to perform reconciliation to ensure no duplication of e-Invoice submitted to IRBM.

Termination

53.Can I terminate my plan before the contract ends?

If you terminate before the contract ends, it will trigger a penalty and early termination fees apply.

54.How do I terminate my contract?

Termination of service can be made to CelcomDigi careline by dialing *1111.

55.Can I terminate one of the packages included in the bundle?

No, you cannot terminate individual packages within the bundle. The entire bundle must be terminated as a whole.