



# Navigating Tax Developments

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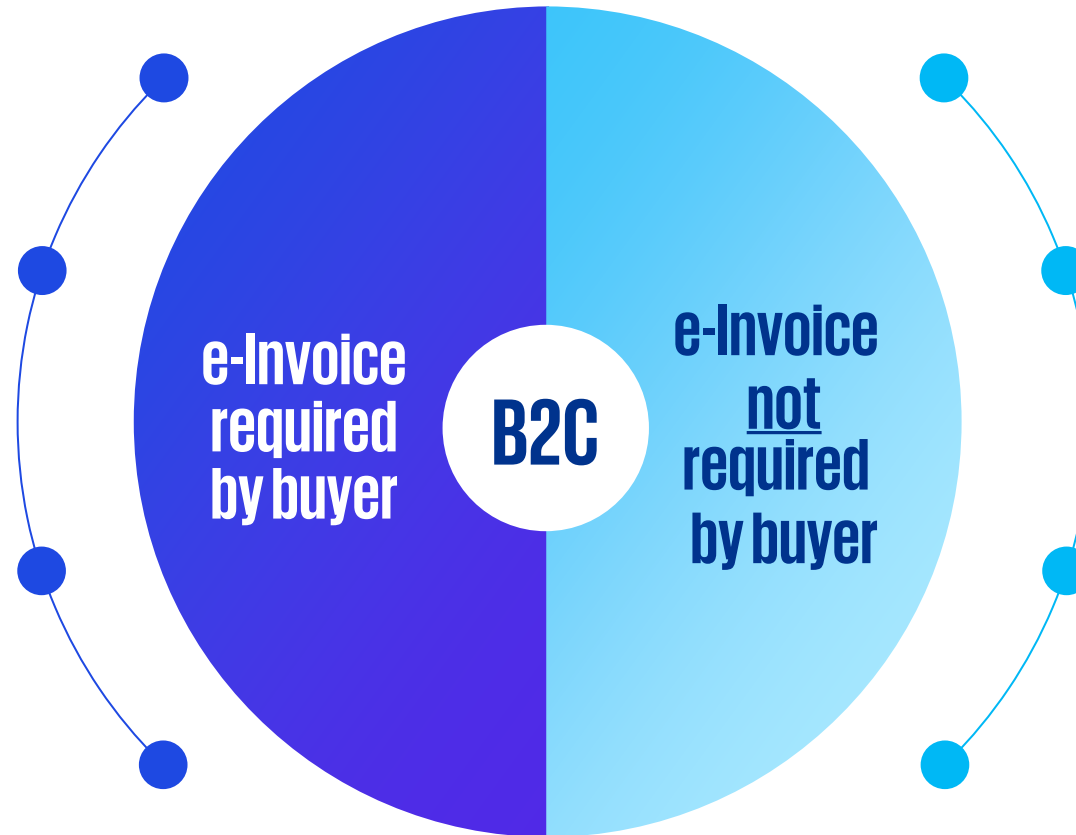
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# Transactions with Buyers

Supplier to share validated e-Invoice with the buyer



## Consolidate e-Invoice

- Supplier consolidates all normal receipts/invoices into a consolidated e-Invoice on a monthly basis
- Submit to the IRB within 7 calendar days after the month end

# e-Invoicing implementation timeline



Note : The annual turnover / revenue will be based on 2022's audited financial statements or tax return, as the case may be.

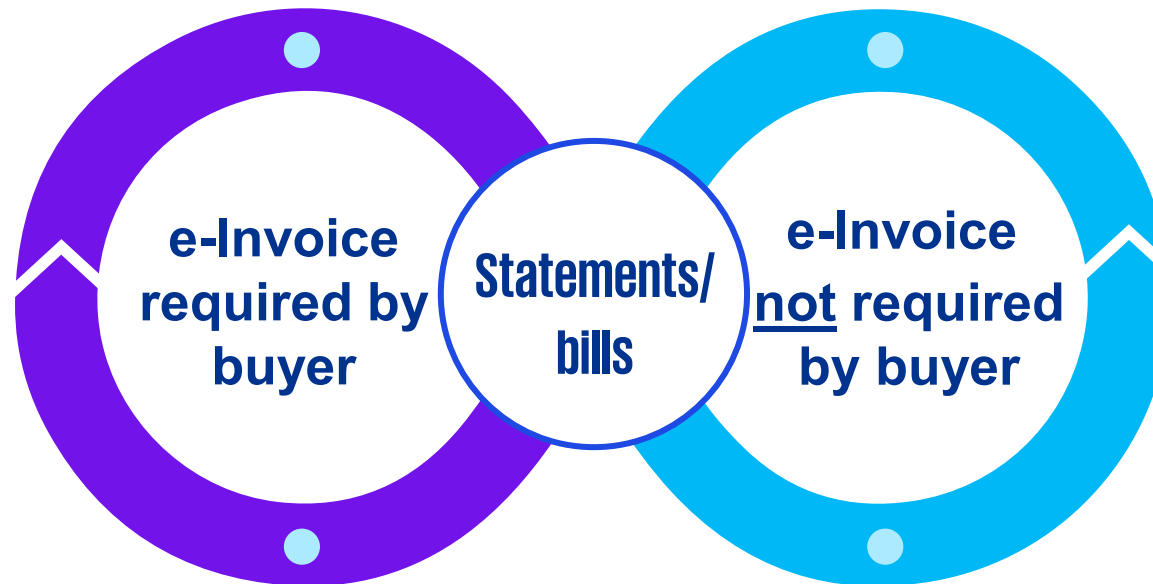
# Types of activities / transactions where consolidated e-Invoices are not allowed



Note \* : Pay-outs to winners in relation to betting and gaming (i) in casino and (ii) from gaming machines are exempted from e-Invoice until further notice.

# Statements or bills on periodic basis

Issuance of e-Invoice is in accordance with current issuance frequency of respective businesses



## Consolidate e-Invoices

Submit to the IRB within 7 calendar days after the end of the period (according to current issuance period practiced by supplier)

# Self-billed e-Invoices

Under self-billed e-Invoice, Buyer will assume the role of the Supplier to be issuer of e-Invoice

## 01

Goods sold or services rendered by foreign suppliers



## 02

Payment to agents, dealers, distributors, etc.



## 03

Profit distribution



## 04

**e-Commerce transactions**

*Details will be released in due course*



## 05

Pay-out to all betting and gaming winners \*



## 06

Acquisition of goods or services from individual taxpayers (who are not conducting a business)



Note \* : Pay-outs to winners in relation to betting and gaming (i) in casino and (ii) from gaming machines are exempted from self-billed e-Invoice until further notice.

# General Tax Identification Number (“TIN”)

Suppliers are allowed to input General TIN under specific circumstances

**General Public’s TIN**  
**EI00000000010**

- Buyer’s TIN in the e-Invoice for Malaysian individual where the Individual buyer only provides MyKad identification number
- Buyer’s TIN in the Consolidated e-Invoice

**Foreign Buyer’s TIN**  
**EI00000000020**

**Foreign Supplier’s TIN**  
**EI00000000030**



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