

f LIVE #PBAG Live (149)



什么情况下才需要开 Self-billed e-Invoice ?



14 May 2025 (星期三) 8.30PM

f LIVE

直播超过 400 人在线

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PBAG Website



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9:00PM – 9:15PM

小编只收集这段时间提问的问题



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DISCLAIMER



This presentation materials contain general information only based on our understanding of the current legislation and the related practice thereof, all of which are subject to change, possibly on a retrospective basis.



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REFERENCES

- ✓ E-INVOICE GUIDELINE (VERSION 4.3)
- ✓ E-INVOICE SPECIFIC GUIDELINE (VERSION 4.1)
- ✓ FREQUENTLY ASKED QUESTIONS (FAQs) (UPDATED ON 22 FEBRUARY 2025)



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WHAT IS A SELF-BILLED E-INVOICE?

In a normal transaction, when a sale is concluded, the Supplier issues an e-Invoice. This e-Invoice acts as:

Proof of income
✓ for the Supplier



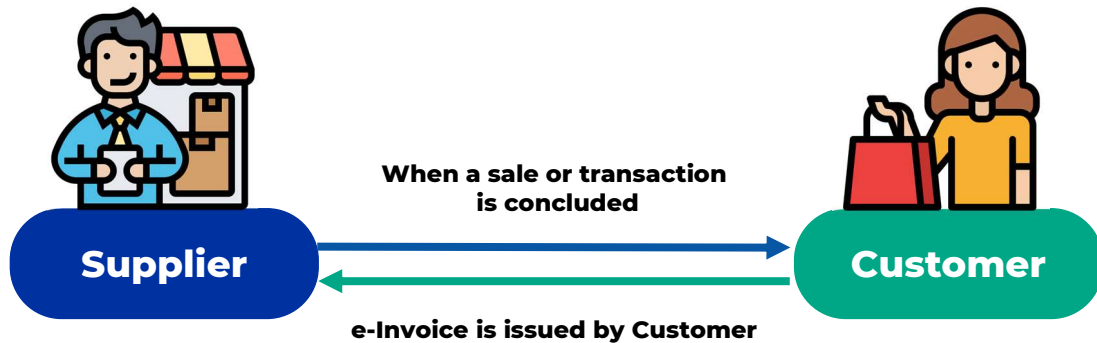
Proof of expense
✓ for the Buyer



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WHAT IS A SELF-BILLED E-INVOICE?

- ✓ However, there are certain circumstances where another party (other than the Supplier) will be required to issue a self-billed e-Invoice.
- ✓ The supplier no longer need to issue e-invoice



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WHAT IS A SELF-BILLED E-INVOICE?

An electronic invoice issued by **buyers** themselves to document expenses based on 9 specific conditions.



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TRANSACTION REQUIRED SELF-BILLED E-INVOICE



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TREATMENT FOR SELF BILLED E-INVOICE

Circumstances where self-billed e-invoice is required:

No	Transaction	Supplier	Buyer (assumes the role of Supplier to issue self-billed e-Invoice)
1	Payment to agents, dealers, distributors, etc.	Agents, dealers, distributors, etc.	Taxpayer that makes the payment
2	Goods sold or services rendered by foreign suppliers (Foreign purchase / import of goods)	Foreign seller	Malaysian purchaser
3	Profit distribution (e.g., dividend distribution)	Recipient of the distribution	Taxpayer that makes the payment



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TREATMENT FOR SELF BILLED E-INVOICE

Circumstances where self-billed e-invoice is required:

No	Transaction	Supplier	Buyer (assumes the role of Supplier to issue self-billed e-Invoice)
4	Electronic commerce ("e-commerce") transactions	Merchant, service providers (e.g., driver, rider)	e-Commerce / Intermediary platform
5	Pay-out to all betting and gaming winners *currently exempted until further notice (in relation to casinos and gaming machines)	Recipient of the pay-out	Licensed betting and gaming provider
6	Transaction with individuals who are not conducting a business (applicable only if the other self-billed circumstances are not applicable)	Individual not conducting a business (individual taxpayer providing goods or services)	Person transacting with the individual not conducting a business (Person acquiring goods or services)



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TREATMENT FOR SELF BILLED E-INVOICE

Circumstances where self-billed e-invoice is required:

No	Transaction	Supplier	Buyer (assumes the role of Supplier to issue self-billed e-Invoice)
7	<ul style="list-style-type: none"> > Interest payment in General (borrower / buyer issue self-billed e-invoice) > Self billed do not apply to the following Interest payment, (Lender /supplier issue e - invoice) <ul style="list-style-type: none"> i. Businesses (e.g., financial institutions, etc.) that charge interest to public at large (regardless businesses or individuals); ii. Interest payment made by employee to employer; and iii. Interest payment made by foreign payor to Malaysian taxpayers. iv. Interest payment to a related company (as defined in the Income Tax Act 1967) incorporated in Malaysia who provides centralized treasury services to its related companies, and v. Late payment interest or charges imposed by Malaysian Taxpayers (Supplier (Recipient of interest) Issue E-invoice for transaction i to v)	Recipient of interest payment	Recipient of interest payment



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TREATMENT FOR SELF BILLED E-INVOICE

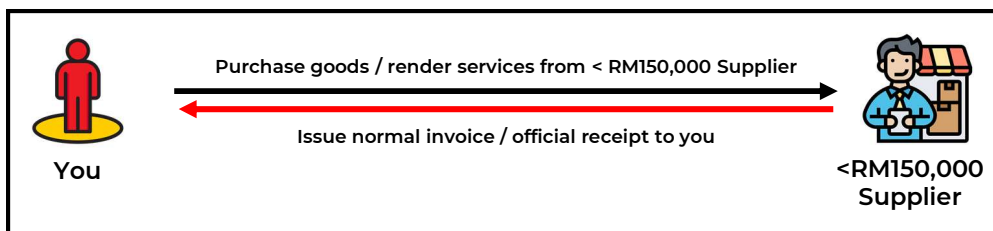
Circumstances where self-billed e-invoice is required:

No	Transaction	Supplier	Buyer (assumes the role of Supplier to issue self-billed e-Invoice)
8	Claim, compensation or benefit payments from the insurance business of an insurer	Policyholder/Beneficiary	Insurer (insurance company)
9	Payment in relation to capital reduction, share / capital / unit redemption, share buyback, return of capital or liquidation proceeds.	Invertor	Investee



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TREATMENT – TAXPAYER RECEIVING INVOICES FROM < RM150,000 SUPPLIER



Are you required to issue Self-Billed e-Invoice for this transaction?

For tax purpose, the **invoice/ receipts/ any existing documents** issued by the above-mentioned persons **would be used as proof of expenses**

IMPORTANT REMINDER :DO NOT NEED TO ISSUE SELF-BILLED E-INVOICE



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TRANSACTIONS QUALIFIED FOR CONSOLIDATED SELF-BILLED E-INVOICE

Eligible Scenarios for Consolidation:

1. Transactions with individuals (not conducting a business)
2. Interest payments to the public at large (individuals or businesses)
3. Claims/Compensations by insurers to:
 - ✓ Individuals (non-business)
 - ✓ Government / Authority / State Authority
4. Transactions with overseas branches or offices

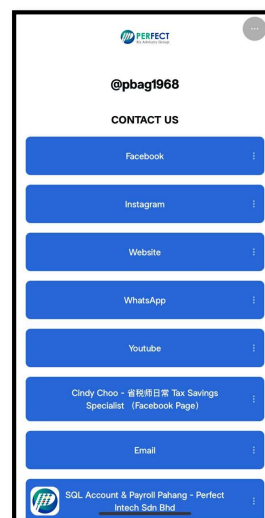
Submission Deadline:

Submit to IRBM monthly, within **7 calendar days after month-end.**



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FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE



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FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE

Can I issue self-billed e-invoice if my supplier did not issue e-invoice to me?

Only Permitted in Specific Situations

- ✓ Issuance of self-billed e-Invoice is only allowed under the circumstances listed in Section 8.3 of the e-Invoice Specific Guideline (9 specific conditions*)

Not Allowed If Not in Section 8.3

- ✓ If the transaction does not fall within the specified scenarios, you are not permitted to issue a self-billed e-Invoice, even if your supplier did not issue an e-Invoice.



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FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE

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, You Cannot



Issuance of self-billed e-Invoice is strictly limited to the circumstances outlined in: Section 8.3 of the e-Invoice Specific Guideline.

If your situation is not listed in Section 8.3, you are not allowed to issue a self-billed e-Invoice.



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FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE

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

If Landlord is Conducting a Business:

✓ Landlord must issue an e-Invoice to the tenant.

(A landlord will be categorized conducting the letting of real property activity as a business source under paragraph 4(a) of the Income Tax Act 1967 based on the criteria explained in the LHDNM Public ruling No 12/2018)

If Landlord is Not Conducting a Business:

✓ Tenant (if they are a business) would be required to issue a self-billed e-Invoice for the rental of property.

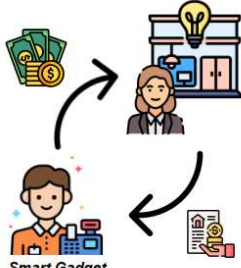


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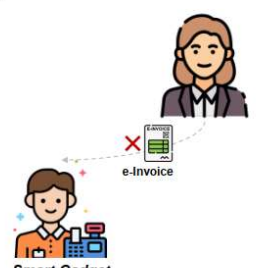
FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE

Business tenants have to issue self-billed e-invoice on rental and utility bills if landlord does not conduct business

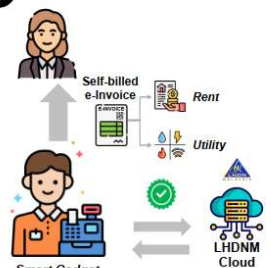
1



2



3



Example:
Rental RM 6,000
Utility RM 1,000

Tenant (You) will issue Self-Billed e-invoice
(Rental RM6,000 + Utility RM1,000)



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FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE

In relation to acquisition of goods from foreign suppliers, when will the Malaysian buyers be required to issue a self-billed e-Invoice?

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.

Eg:

Month of customs clearance: April

Month to issue e-Invoice: June



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FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE

In relation to acquisition of services from foreign suppliers, when will the Malaysian buyers be required to issue a self-billed e-Invoice?

The Malaysian buyers are required to issue a self-billed e-Invoice latest by the end of the month following the month upon:

1. payment made by the Malaysian buyer; or
2. receipt of invoice from foreign supplier,

whichever is earlier.

Eg:

Month of payment made: April

Month of invoice received: May

Month to issue e-Invoice: May



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FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE

Is Self-Billed e-Invoice Required for Hiring Local Workers?

If under a Contract of Service

- ✓ Foreign worker is employed as staff/employee
- ✓ Company pays wages/salary
- ✓ Exempted from issuing self-billed e-Invoice

If under a Contract for Service

- ✓ Foreign worker is an independent individual (not registered as a business)
- ✓ Company pays service fees
- ✓ Required to issue self-billed e-Invoice



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FREQUENT ASK QUESTION OF SELF-BILLED E-INVOICE

Is Self-Billed e-Invoice Required for Hiring Foreign Workers?

Scenario	Permit Ownership	Who Provides the Service	E-Invoice Required?	Who Issues the e-Invoice?
Direct Hire (Employee)	Belongs to your company	Individual foreign worker (employee)	Not required	-
Direct Payment to Worker	NOT under your company	Individual foreign worker	Required	You (Self-billed e-Invoice)
Through another Company	NOT under your company	Another business entity (who owns the permit)	Required	The other company issues e-Invoice to you



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早知道如何操作
e-Invoice
就能更好地**规划**
如何**趋吉避凶**



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这一堂课，我们会让你学会：

01 看懂法规 → 用对策略

02 掌握行业盲点 → 精准避坑

03 做好发票 → 提高利润、现金流



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**STRATEGIC
E-INVOICE
MAPPING
COURSE**

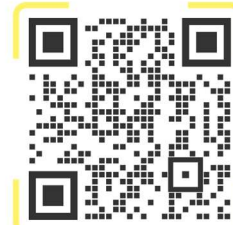
**NP: RM756
PROMO: RM432**

📅 Date: 29 May 2025 (Thu)
🕒 Time: 9:00am - 5:00pm
📍 Venue: Zoom (Live)
🗣️ Language: English



**Date: 29/5/2025 (Thu)
Time: 9:00 AM – 5:00 PM
Venue: Zoom (Online)
Language: English**

SCAN ME!



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E-Invoice Practical Guide

CONTRACTORS & PROPERTY DEVELOPERS 2.0

NORMAL PRICE:

RM1080 (Incl. Service Tax)

17 MAY 2025 (SAT)
9:00AM - 5:00PM

📍 **VENUE: ZOOM (ONLINE)**
🗣️ **LANGUAGE: MANDARIN**



日期: **17/5/2025 (星期六)**

时间: **9:00 AM – 5:00 PM**

地点: **Zoom (Online)**

语言: **华语讲解, 英文笔记**

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