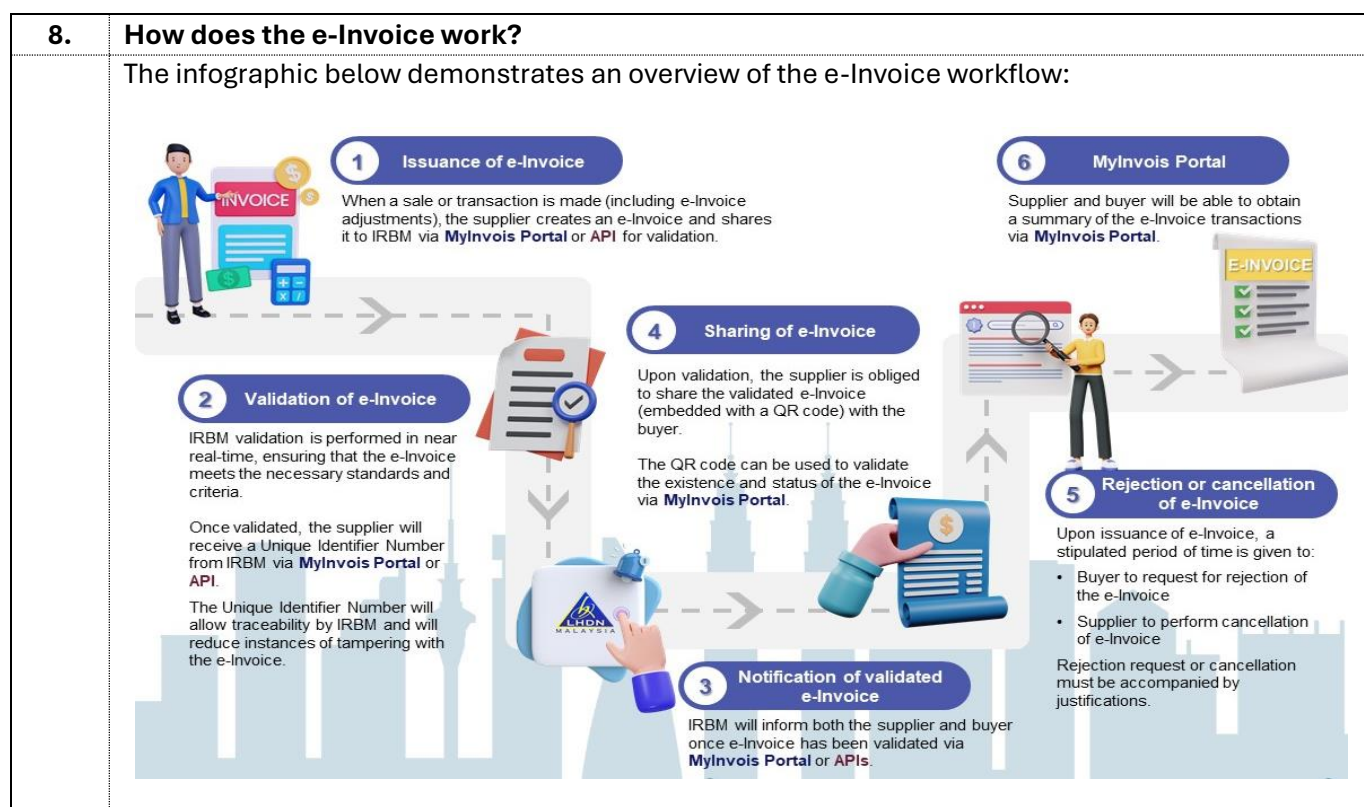


E-INVOICE - FREQUENTLY ASKED QUESTIONS (FAQ)

General Questions on e-Invoice


No.	Question/Answer
1.	<p>What is an e-Invoice?</p> <p>e-Invoice is an initiative by Lembaga Hasil Dalam Negeri (LHDN).</p> <p>An e-Invoice is a digital representation of a transaction between a supplier and a buyer, formatted in a structured, machine-readable manner. e-Invoice replaces paper or electronic documents such as invoices, credit notes, and debit notes. It also introduced new documents such as refund note, consolidated e-Invoice and self-billed e-Invoice.</p> <p>In simpler terms, an e-Invoice is similar to our previous invoices, except that it now requires more information such as Tax Identification Number, SST Registration Number (where applicable), and etc. and must go through LHDN for validation before the final validated e-Invoice embedded with QR code is shared with our customers.</p> <p>The LHDN e-Invoice mandates that all taxpayers engaged in commercial activities in Malaysia must submit their invoices digitally to a centralized platform (i.e. MyInvoice portal) managed by LHDN for validation before sharing them with the customers. Any invoices or billing documents that fail to undergo LHDN validation will not be considered valid for the purpose of proof of expenses or revenue.</p> <p>Please refer to the LHDN's website for further information as follows: -</p> <p>e-Invoice Lembaga Hasil Dalam Negeri Malaysia</p>
2.	<p>What is the e-Invoice file format accepted by LHDN for validation purposes?</p> <p>The e-Invoice must be generated in the form of XML or JSON file format, in accordance with the requirements outlined by LHDN. Please refer to e-Invoice Software Development Kit (SDK) microsite via the following link: https://sdk.myinvois.hasil.gov.my for sample of XML or JSON files.</p>
3.	<p>Why is it implemented?</p> <p>The implementation of e-Invoice not only provides a seamless experience for taxpayers, it also improves business efficiency and increases tax compliance. Overall benefits include:</p> <ul style="list-style-type: none"> a) Reducing manual effort and human error b) Facilitating efficient tax filing c) Streamlining operational efficiency d) Digitalizing tax and financial reporting

4.	<p>When is LHDN's implementation timeline?</p> <p>e-Invoice will be implemented in phases to ensure a smooth transition. Below is LHDN's original e-Invoice implementation timeline (prior to the relaxation):</p> <table> <tr> <th>Targeted Taxpayers</th><th>Implementation Date</th></tr> <tr> <td>Taxpayers with an annual turnover or revenue of more than RM100 million</td><td>1 August 2024</td></tr> <tr> <td>Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million</td><td>1 January 2025</td></tr> <tr> <td>All taxpayers</td><td>1 July 2025</td></tr> </table>	Targeted Taxpayers	Implementation Date	Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024	Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025	All taxpayers	1 July 2025
Targeted Taxpayers	Implementation Date								
Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024								
Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025								
All taxpayers	1 July 2025								
5.	<p>How does LHDN's 6-month interim relaxation period affect the mandatory deadlines?</p> <p>The 6-month interim relaxation period is applicable for all phases of e-Invoice as follows:</p> <table> <tr> <th>Targeted Taxpayers</th><th>Interim Relaxation Period</th></tr> <tr> <td>Taxpayers with an annual turnover or revenue of more than RM100 million</td><td>1 August 2024 to 31 January 2025</td></tr> <tr> <td>Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million</td><td>1 January 2025 to 30 June 2025</td></tr> <tr> <td>All other taxpayers</td><td>1 July 2025 to 31 December 2025</td></tr> </table> <p>Following the above, the mandatory date of implementation will be on the day immediately after the above periods.</p>	Targeted Taxpayers	Interim Relaxation Period	Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024 to 31 January 2025	Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025 to 30 June 2025	All other taxpayers	1 July 2025 to 31 December 2025
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All other taxpayers	1 July 2025 to 31 December 2025								
6.	<p>What are the types of transactions involved?</p> <p>e-Invoice covers typical transaction types such as Business-to-Business (B2B), Business-to-Consumer (B2C) and Business-to-Government (B2G).</p>								
7.	<p>What are the types of e-Invoices to be issued to customers?</p> <p>a) <u>Invoice</u>: A commercial document that itemizes and records a transaction between a Supplier and Buyer, including the issuance of self-billed e-Invoice to document an expense.</p> <p>b) <u>Credit Note</u>: A credit note is issued by Suppliers to correct errors, apply discounts, or account for returns in a previously issued e-Invoice with the purpose of reducing the value of the original e-Invoice. This is used in situations where the reduction of the original e-Invoice does not involve return of monies to the Buyer.</p> <p>c) <u>Debit Note</u>: A debit note is issued to indicate additional charges on a previously issued e-Invoice;</p> <p>d) <u>Refund Note</u>: A refund note e-Invoice is a document issued by a Supplier to confirm the refund of the Buyer's payment. This is used in situations where there is a return of monies to the Buyer.</p>								



Pos Malaysia's Compliance to e-Invoice

No.	Question/Answer
9.	<p>When will Pos Malaysia begin issuance of e-Invoice?</p> <p>LHDN has issued a media release dated 26 July 2024 granting Phase 1 Companies (Companies with annual turnover of more than RM100 million) which includes Pos Malaysia, a 6-month relaxation period from their existing mandatory deadline of 1 August 2024. During this relaxation period, Pos Malaysia will submit monthly consolidated e-Invoices as required by LHDN.</p> <p>Pos Malaysia will officially begin issuing individual e-Invoices commencing from 1 February 2025 onwards, while we will pilot run some of our systems by mid of January 2025.</p>
10.	<p>What is the potential impact of the deferment of the implementation date to my company, and will Customers still be eligible to claim tax deductions for payments made to Pos Malaysia?</p> <p>Yes, you will still be able to use the current bills from Pos Malaysia for tax deductions. As the e-Invoice implementation is currently in phases and given 6 months relaxation period within each phase, the requirement to have e-Invoice as supporting document for tax deduction has not been made mandatory until such time the legislation is being amended.</p>
11.	<p>How can I obtain an e-Invoice from Pos Malaysia starting on 1 February 2025?</p> <p>Pos Malaysia is committed to providing our customers with a validated e-Invoice from LHDN. We are in the process of upgrading our systems to enhance the e-Invoice issuance process, which we expect to complete by mid / end of January 2025. In the interim, we are collecting essential B2B customer information to ensure that we can issue e-Invoices promptly from 1 February 2025 onwards.</p>

	<p>For B2B customers, the e-Invoice will be emailed to the customer.</p> <p>For B2C customers/walk-in customers, a B2C Customer Portal is made available to request e-Invoice. Customers may scan the QR code provided to request e-Invoices after 48 hours of the transaction time and <u>within the same month</u>.</p> <p>Scan QR code</p>  <p>Or click here</p>
12.	How long does it take for an e-Invoice to be validated by LHDN?
	The e-Invoice validation by LHDN will be done in near real-time, generally in less than two (2) seconds. However, please expect some delays due to unforeseen circumstances.

Customer Data Collection

No.	Question/Answer												
13.	What is Pos Malaysia's e-invoicing information, where requested by customers/vendors?												
	<table border="1"> <tr> <td>Company Name:</td><td>POS Malaysia Berhad</td></tr> <tr> <td>Company TIN:</td><td>C 4896000040</td></tr> <tr> <td>Company Registration Number:</td><td>199101019653 (previously 229990-M)</td></tr> <tr> <td>Company SST Registration Number:</td><td>W10-1808-32000408</td></tr> <tr> <td>Company Malaysia Standard Industrial Classification (MSIC) Code:</td><td>53100</td></tr> <tr> <td>Company Business Activity Description:</td><td>Provide postal and its related services</td></tr> </table>	Company Name:	POS Malaysia Berhad	Company TIN:	C 4896000040	Company Registration Number:	199101019653 (previously 229990-M)	Company SST Registration Number:	W10-1808-32000408	Company Malaysia Standard Industrial Classification (MSIC) Code:	53100	Company Business Activity Description:	Provide postal and its related services
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Company Business Activity Description:	Provide postal and its related services												
14.	Do I need to provide my relevant details to Pos Malaysia for the issuance of e-Invoices?												
	<p>Yes. Without the buyer's information, Pos Malaysia will not be able to generate e-Invoices for B2B transactions or B2C transactions when the buyer requests for an e-Invoice.</p> <p>For B2C customers, where the customer requests for an e-Invoice to be issued, customers are required to provide their details via the B2C Customer Portal for the purpose of issuing an e-Invoice.</p> <p>B2B customers are required to fill in their details in advance in the request forms provided by Pos Malaysia.</p>												

15. How can I submit my details for e-Invoice?

For B2B customers, you can fill in the form by clicking the link below:

Poslaju Contract Customer: [FORM 1](#)

or scan the QR code:



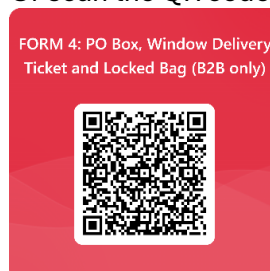
Mail Contract Customer: [FORM 2](#)

Or scan the QR code:



PO Box, Window Delivery Ticket and Locked Bag (B2B only): [FORM 4](#)

Or scan the QR code:



Pos Mini: [FORM 5](#)


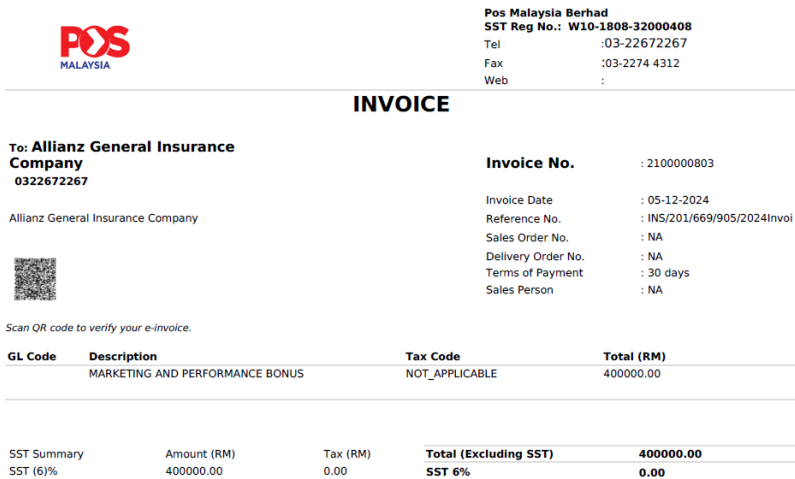
Or scan the QR code:

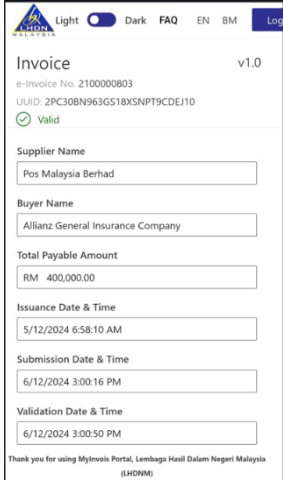


16.	What should I do if the form cannot be opened or accessed?
	<p>Please inform your respective account managers or email us at:</p> <ul style="list-style-type: none"> a) Poslaju Contract Customer: einvoicing_sap@pos.com.my b) Mail Contract Customer: einvoicing_mars@pos.com.my c) Post Office Customers: Chat with us at https://www.pos.com.my/#askpos
17.	What if I have submitted the data collection form, but there are corrections required to the details?
	<p>You can fill out the form again with the correct details. Please revert to us as soon as possible so that we can issue a validated e-Invoice to you smoothly.</p>
18.	What are the required details to be filled out?
	<p>The required details are as follows:</p> <ul style="list-style-type: none"> a) Registered Company/Business Name (as Customer of Pos Malaysia) b) Customer Account Number with Pos Malaysia Berhad c) Company Tax Identification Number (TIN) registered with LHDN (mandatory) d) Company's Old Registration Number with SSM (Suruhanjaya Syarikat Malaysia) e) Company's New Registration Number with SSM or Business Registration Number (mandatory) f) Company Sales & Service (SST) Registration Number with Royal Malaysian Customs Department, if any. g) E-Invoicing Notification Email Address h) Name of Primary Contact i) Primary Contact Number (Office/Mobile) j) Office Address <p>If the question is not applicable to you, please fill in "N/A".</p>
19.	Do government agencies need to fill out the form?
	<p>Government agencies are included in the list of those exempted from issuing e-Invoices (including self-billed e-Invoices), but Pos Malaysia still requires the necessary information to prepare e-Invoices for their services provided to the Government, and therefore, we are updating our records.</p> <p>We understand that Government agencies do not have a Tax Identification Number (TIN). However, a generic TIN has been provided by LHDN which we will use in our e-Invoices.</p>


E-Invoice Additional Customer Information

20.	Does LHDN provide any mobile application for MyInvois?
	<p>Yes, LHDN announced that the MyInvois app is available for download on all operating system platforms, including the App Store (for iOS users), Google Play (for Android users), and AppGallery (for Huawei users) allowing users to access and issue e-Invoices.</p>

21.	As a walk-in customer, how can I obtain e-Invoices from Pos Malaysia?
	<p>You may request e-Invoices via the B2C Customer Portal or scan the QR code to be provided on the receipt/ invoices or standee at post office counters.</p> <p>For B2C or walk in customers, i.e. individuals, a B2C Customer Portal is made available to request e-Invoices. Customers may scan the QR code provided to request e-Invoices after 48 hours from the transacted time, within the same month.</p> <p>Scan QR code</p>  <p>Or click here</p>
22.	How can I verify if an invoice has been properly reported to LHDN?
	<p>By scanning the QR code on the e-Invoice, you will be directed to the MyInvoice portal, where you can verify the report status.</p> <p>If there is any error in the e-Invoice, Pos Malaysia will issue a Debit / Credit Note to make the necessary adjustments to the initial e-Invoice/self-billed e-Invoice issued to you, where applicable.</p> <div style="text-align: center;"> <p>Tax Invoice</p>  </div>
23.	What data is embedded in the QR Code?
	<p>The QR code will consist of the following key particulars of the e-Invoice:</p> <ul style="list-style-type: none"> • E-Invoice Type • E-Invoice No • UUID • Supplier Name • Buyer Name • Total Payable Amount

	<ul style="list-style-type: none"> • Issuance Date and Time • Submission Date and Time • Validation Date & Time 
24.	Is there any specific application required to scan the e-Invoice QR code?
	Any device (e.g., mobile phone camera, QR code scanner application) capable of scanning a QR code can be used to scan the QR code embedded in the visual representation of e-Invoice generated by MyInvois portal.
25.	Can I cancel or reject an e-Invoice that has already been sent?
	Yes, you can within 72 hours of the e-Invoice being issued. However, it is up to Pos Malaysia to approve the cancellation. After the 72 hours, Pos Malaysia will make adjustments through debit or credit notes.
26.	What can I do if I do not receive any e-Invoice?
	<p>For B2B customers, the e-Invoice will be sent by Pos Malaysia via email if your email address has been provided to us. Please ensure that your emails are updated with us. Kindly also remember to check your junk mailbox.</p> <p>For B2C customers, an e-Invoice will <u>only be provided upon request via the B2C Customer Portal.</u></p> <p>Please contact our Customer Service at: 1300 300 300 or chat with us at https://www.pos.com.my/#askpos for enquiries if you have not received your e-Invoice.</p>
27.	Can the e-Invoice be printed?
	Yes.

28.	What is the minimum purchase value for e-Invoice?
	There is no minimum purchase value requirement for issuance of e-Invoice.
29.	What will be the impact or risk on us, especially if there are any invoice adjustments?
	e-Invoice covers adjustment documents like Credit Note and Debit Note. Adjustment documents will have a reference to the original e-Invoice.
30.	I scanned the QR code, but I could not see anything.
	LHDN's portal may be temporarily unavailable. Please try again later. If the problem persists, please contact our Customer Service at: 1300300300 or chat with us at https://www.pos.com.my/#askpos for enquiries if you have not received your e-Invoice.
31.	Can a customer request an e-Invoice for a past transaction?
	An e-Invoice can be issued within the same calendar month of the transaction. For example, for transactions that took place on 5 February 2025, Pos Malaysia can issue the e-Invoice for that transaction within the month of February 2025.
32.	Do B2C customers require an e-Invoice?
	B2C customers of Pos Malaysia generally do not require an e-Invoice unless they are claiming the expense as a tax deduction for income tax returns purposes or are required to claim back the expense as a reimbursement from the Company by providing an e-Invoice. Otherwise, the traditional receipt/invoice will suffice as proof of expense.
33.	What is the e-Invoice treatment for Agency/Agencies - Bill payment services (government agencies, unit trust, public service network etc.)?

<div><div><div>Company Name : Pos Malaysia Berhad Registration No : 199101019653 (229990-M) Level 8, Pos Malaysia Headquarters (SST Reg No. W10-1808-32000408)</div><div>PEJABAT POS BESAR KOTA KINABALU (11341002) SABAH</div><div>INVOICE</div><div>Customer Name and Address: N/A</div><div>Date:06/01/2025 15:59:22 Teller:PCP.GPOKK</div></div><div><table><tr><td>Product</td><td>Qty</td><td>Total RM</td></tr><tr><td>ASTRO BILL</td><td>1</td><td>102.50</td></tr><tr><td colspan="3">(Account Number:0995319870) (Customer Name:AZMANATI BINTI ABDUL K (Ref ID:458-11341002-1-1151604-3) (Bill Amount:RM102.00) (Service Charge:RM0.50) (Receipt Number:0102848)</td></tr><tr><td>Sub Total</td><td></td><td>102.50</td></tr><tr><td>SST</td><td>6%</td><td>0.00</td></tr><tr><td>SST</td><td>6%</td><td>0.00</td></tr><tr><td>Total with SST</td><td></td><td>102.50</td></tr><tr><td>Rounding Adjustment</td><td></td><td>0.00</td></tr><tr><td>Total After Rounding</td><td></td><td>102.50</td></tr><tr><td>Cash Tendered</td><td></td><td>102.50</td></tr><tr><td>Grand Total</td><td></td><td>102.50</td></tr><tr><td>SST Summary</td><td>Amt RM</td><td>Tax RM</td></tr><tr><td>* SST NIL</td><td>0.50</td><td>0.00</td></tr></table><div>Invoice No. 458-11341002-1-1151603-1</div><div>Contact us at AskPos www.pos.com.my</div><div>Thank you for using PHB Service Number one service provider in Malaysia Please check out services and promotions Official website http://www.pos.com.my</div></div></div>	Product	Qty	Total RM	ASTRO BILL	1	102.50	(Account Number:0995319870) (Customer Name:AZMANATI BINTI ABDUL K (Ref ID:458-11341002-1-1151604-3) (Bill Amount:RM102.00) (Service Charge:RM0.50) (Receipt Number:0102848)			Sub Total		102.50	SST	6%	0.00	SST	6%	0.00	Total with SST		102.50	Rounding Adjustment		0.00	Total After Rounding		102.50	Cash Tendered		102.50	Grand Total		102.50	SST Summary	Amt RM	Tax RM	* SST NIL	0.50	0.00	<div><div><div><div>Tax Invoice</div><div><div><div><div><div><div></div><div>POS</div><div>MALAYSIA</div></div><div>Pos Malaysia Berhad Pos Malaysia Berhad Level 8 Dayabumi Complex, Kuala Lumpur, Selangor, Malaysia, 50670</div></div><div></div></div></div><div>IRBM Unique Identifier Number: KYGZVE3E1ZNHPXA2GDXPV1HJ10 Date and Time of Validation: 08-01-2025 10:25:46</div><div><div>E-Invoice Details</div><div><div>E-Invoice No.: 458-11341002-1-1151603-1 E-Invoice Date and Time: 06-01-2025 /- 15:59:22 Original e-Invoice Reference No.:</div><div>Invoice Currency Code: MYR Frequency of Billing: Billing Period Start Date: Billing Period End Date:</div></div></div><div><div>Supplier Details</div><div>Buyer Details</div></div><div><div><div>Name: Pos Malaysia Berhad TIN: C4896000040 Identification No.: 199101019653 SST Registration No.: W10-1808-32000408 Tourism Tax Registration No.: 141-2017-10000680 E-mail: E-Invoicegrp@pos.com.my Contact Number: +603 2267 2267 MSIC Code: 53100 Business Activity Description: National postal services</div><div><div>Name: <div></div> TIN: <div></div> Identification No.: <div></div> SST Registration No.: NA E-mail: <div></div> Address: <div></div> Malaysia- 70450 Contact Number: 095183400</div></div></div><div><table><tr><th>SI No.</th><th>Description</th><th>Classification</th><th>Quantity</th><th>UQM</th><th>Unit Price</th><th>Discount Amount</th><th>Tax Type</th><th>Tax Rate</th><th>Tax Amount</th><th>Total Amount</th></tr><tr><td>1</td><td>ASTRO</td><td>Others</td><td></td><td></td><td>0.50</td><td>0.00</td><td>Not Applicable</td><td>0.0%</td><td>0.00</td><td>0.50</td></tr></table><div><div>Payment Details</div><div>Shipping Details (Recipient)</div></div><div><div>Payment Mode: Supplier's Bank Account: Payment Terms:</div><div>Name: Address: , Post Code: Country Code: TIN No.: Identification No.:</div><div>Currency Exchange Rate Total Net Amount Total Excluding Tax Total Tax Amount Additional Discount Value Rounding Amount Total Including Tax Total Payable Amount</div><div>0.0 0.50 0.50 0.00 0.00 0.00 0.50 0.50</div></div></div></div></div></div></div></div>	SI No.	Description	Classification	Quantity	UQM	Unit Price	Discount Amount	Tax Type	Tax Rate	Tax Amount	Total Amount	1	ASTRO	Others			0.50	0.00	Not Applicable	0.0%	0.00	0.50
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<p>For agencies, the normal invoice/ receipt issued by Pos Malaysia will consist of the bill payment portion as well as admin fee charged to customers.</p> <div><div>i) For the bill payment portion, the responsibility to issue the e-Invoice will fall on the agencies, not Pos Malaysia;</div><div>ii) For the admin fee / service fee portion charged by Pos Malaysia to customers for certain agencies, the e-Invoice will be issued by Pos Malaysia.</div></div> <p>Therefore, there will be a difference in amount between the normal invoice /receipt and the e-Invoice issued by Pos Malaysia.</p>																																																														
<p>34.</p>	<p>How do I verify if the details of an e-Invoice are accurate? If there is any error in the e-Invoice, can it be revised?</p> <p>You may scan the QR code embedded in the sent invoice, and it will direct you to login to the MyInvois portal. You may view your details from the MyInvois portal.</p> <p>If there is any error in the e-Invoice, Pos Malaysia will issue a Debit / Credit Note to make the necessary adjustments to the initial e-Invoice/self-billed e-Invoice issued to you, where applicable.</p>																																																													
<p>35.</p>	<p>How will I get an e-Invoice for transactions involving insurance purchased through Pos Malaysia?</p> <p>For motor insurance, personal accident insurance, life insurance and etc. purchased through Pos Malaysia, the customers must reach out to the respective insurance companies/panel as the obligation to issue e-Invoice lies with the Insurance company.</p>																																																													

36.	How can I check my Tax Identification Number (TIN)?
	<p>LHDN has provided TIN search function. It can be accessed from 1 January 2025 via the MyTax Portal and MyInvois Portal https://mytax.hasil.gov.my and click on the “Carian TIN” menu. Taxpayers can do a TIN search by entering information by category as follows:</p> <ul style="list-style-type: none"> a) Individual: Identification Number (ID Number / Passport Number); b) Non-individuals: Business Registration Number (BRN) or Taxpayer Name registered at HASiL for those who do not have a BRN

Sources:

- a) LHDNM Portal: [e-Invoice | Lembaga Hasil Dalam Negeri Malaysia](#)
- b) LHDNM e-Invoice Guidelines: [Guidelines | Lembaga Hasil Dalam Negeri Malaysia](#)
- c) FAQ by LHDNM: [Frequently Asked Questions | Lembaga Hasil Dalam Negeri Malaysia](#)
- d) Pos Malaysia’s website: [Notice](#)

Prepared by: Group Tax Unit, Pos Malaysia

Date: 8 January 2025

1st update: 20 January 2025

E-mail enquiries: E-Invoicegrp@pos.com.my