

**FREQUENTLY ASKED QUESTIONS (FAQ)  
ON IRBM's E-INVOICING  
EFFECTIVE 01 AUGUST 2024**

NO	QUESTION	ANSWER
<b>GENERAL QUESTIONS</b>		
1.	<b>What is an e-Invoice?</b>	<p>An e-Invoice is a digital representation of a sales transaction between a supplier (i.e. TM) and a buyer (registered TM customer), which requires verification from the Inland Revenue Board of Malaysia (IRBM) before it is issued to customers.</p> <p>An e-Invoice contains the same essential information as traditional document, for example, supplier's and buyer's details, item description, quantity, price excluding tax, tax, and total amount, which records transaction data for daily business operations.</p>
2.	<b>Will the e-Invoice change current billing method of TM?</b>	<p>No, there are no changes to our bills and billing process. Customers will continue to receive and make payment on their existing bills as usual. The introduction of e-Invoice does not affect the current billing process and customers will continue to receive a copy of their regular bills.</p> <p>In addition to the existing bill, customers will receive an e-invoice document featuring IRB's QR code.</p> <p>This means, customers will receive two documents; their usual bill and the new e-Invoice.</p>
3.	<b>Who needs to register for e-Invoice?</b>	Businesses and individuals requiring e-Invoices would need to provide their personal information i.e. Tax Identification Number to TM for us to issue an e-Invoice.
4.	<b>When will the e-invoicing be implemented at TM?</b>	<p>The implementation date for TM and subsidiaries in TM Group reaching the threshold are in August 2024 and e-Invoices shall be consolidated to IRBM.</p> <p>TM Group has implemented e-invoicing since August 2024 with consolidated e-invoice to IRBM and will be implementing e-invoicing in phases with final implementation by 1 July 2025.</p>
5.	<b>How can I register and update my e-invoicing information to TM?</b>	Further details for registration / information updating will be provided soon.
6.	<b>When do I need to register and update my e-invoicing information to TM?</b>	Affected customers will be notified in phases. Once you receive the notification from us, please submit your information promptly.

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7.	<b>Where can I find additional resources or contact support for further assistance?</b>	For more information about e-Invoice, please visit <a href="#">IRBM's official website</a>
8.	<b>Will my updated information be protected and kept safe?</b>	This information collection exercise is solely for e-Invoice purposes and your data will not be shared with other parties. Submissions on the website are secure. For more details on how we process your personal data, please refer to our privacy notice : <a href="#">TM Privacy Notice</a>
9.	<b>Is e-invoicing applicable to only domestic transactions in Malaysia?</b>	No, e-Invoice applies to both domestic and foreign transactions.
10.	<b>What is Tax Identification Number (TIN)?</b>	<p>Both individuals and entities who are registered taxpayers with IRBM are assigned with a Tax Identification Number (TIN) known as "<i>Nombor Pengenalan Cukai</i>".</p> <p>The TIN consist of a combination of the TIN Code and set of number as follows:</p>

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11.	<b>Who is responsible for issuing e-Invoices?</b>	TM as a supplier of the transaction is responsible for issuing an e-Invoice. However, in certain cases, the buyer can self-generate the e-Invoices known as "Self-billed e-Invoice".																																																																		
12.	<b>How to issue an e-Invoice to a non-TIN holder such as foreign supplier / (non-Malaysian) buyers?</b>	Suppliers are required to obtain recipient details from the recipient. For dummy TIN to be input in the e-Invoice, supplier may use "EI00000000020" for foreign buyers.																																																																		

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13.	<b>Any industries exempted from the e-Invoice implementation?</b>	No industries are exempted from the e-Invoice implementation.
14.	<b>What are the implications for TM following the IRBM's announcement on July 26, 2024, regarding a six-month concession for issuing consolidated e-Invoices for all transactions?</b>	<p>To ensure the smooth implementation of e-Invoices, the IRBM has agreed to provide flexibility to taxpayers for a period of six (6) months from the mandatory implementation date of e-Invoices to issue consolidated e-Invoices for all transactions as follows:</p> <ul style="list-style-type: none"> <li>a) Allowing all activities / industries to issue consolidated e-Invoices, including self-billed e-Invoices</li> <li>b) Allowing any transaction descriptions to be included in the "Product or Service Description" field</li> <li>c) If there is a request for an e-Invoice from the buyer, the seller is also allowed to only issue consolidated e-Invoices without issuing e-Invoices for each transaction</li> </ul> <p>Reference : <a href="#">IRBM's Media Release</a></p> <p>TM will gradually onboard customers with TIN and issue e-Invoice for those customers respectively.</p>
15.	<b>What are the supporting documents required for e-Invoice with TM?</b>	<p>To ensure that your e-Invoice information aligns with the mandatory fields required by the IRBM, TM will need you to provide the following supporting documents:</p> <ul style="list-style-type: none"> <li>a) <b>Latest SSM Certificate (pdf format)</b> - for Business Registration Number's verification</li> <li>b) <b>Screen capture of Company's Basic Particulars (header page 1) of Form C (pdf or jpeg format)</b> - for Tax Identification Number (TIN)'s verification</li> <li>c) <b>SST number screenshot from MySST official website (pdf or jpeg format), if applicable</b> – for SST number verification.</li> </ul> <p>We will reach out to our customers with further details on providing the above information as we gradually bring you into this e-invoicing journey with IRBM.</p>
<b>FOR TM's CUSTOMERS</b>		
16.	<b>What is the difference between the e-Invoice and Unifi bill?</b>	<p>e-Invoice requires verification from the Inland Revenue Board of Malaysia (IRBM) before it is issued to customers via a QR Code inserted on the e-Invoice shared with customers.</p> <p>Unifi bill is the existing monthly bill that you receive for your Unifi subscription. The bill displays your Unifi account details, subscription / value added services, duration of charges, discount and total amount of your service.</p>

NO	QUESTION	ANSWER
		Should you require an e-invoice, you will get receive two separate documents i.e. your unifi bill / existing bill and the e-invoice document.
17.	<b>Will e-Invoice replace my monthly Unifi bills that TM sends to my company?</b>	As mentioned in Q2 above, there are no changes to our bills and billing process and you will continue to receive the bills as usual.
18.	<b>How will this new e-Invoice affect my company? Will my company still be able to claim tax deduction on payments made to TM?</b>	<p>As the e-Invoice implementation will be carried out in phases, your company can continue using existing bills for tax deductions. IRBM has not yet announced a requirement for e-Invoices as supporting documents for tax deductions.</p> <p>For more information, please visit <a href="#">IRBM's official website</a></p>
19.	<b>When do I need to submit the information for e-Invoice to TM?</b>	As explained in Q6, affected customers will be notified in phases. We have already begun reaching out to customers for this purpose.
20.	<b>What happens if I do not submit the information required for e-Invoice to TM?</b>	If the required information is not provided or inaccurate, your application for e-Invoice may be rejected by IRBM during the validation process. Hence, TM will not be able to issue a validated e-Invoice document.
21	<b>Would IRBM's requirement for e-invoicing have any implication on payments between a buyer and a seller?</b>	<p>No, e-invoicing should not affect payments between a supplier and buyer during the transitional period, which lasts until 1 July 2025. According to IRBM (refer <a href="#">FAQ</a>), during this period, taxpayers may provide either a regular bill, receipt, or invoice (if the supplier has not yet adopted e-Invoice) or a validated e-Invoice to support transactions for tax purposes until the full rollout.</p> <p>Thus, there will be no changes to our billing process. You will continue receiving and paying bills as usual until e-Invoice is fully implemented.</p>
22	<b>What is the impact if we continue receiving normal invoices without the IRBM-validated QR code?</b>	Payments will continue as usual following normal invoices, and TM is working to ensure a smooth transition to e-invoicing. Kindly refer to Q21 above.

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23	<b>What is a Unique Identifier Number (“UIN”)?</b>	<p>The IRBM will assign a Unique Identifier Number (UIN) to each e-Invoice upon validation of TM’s submission. The UIN, specific to each individual client, will be issued upon submission of the respective e-Invoice to the IRBM, which is currently being implemented in phases at TM.</p> <p>You will be able to access the UIN by scanning the QR code printed on your TM bill.</p>