

May 2025

[e-Invoice] Frequently Asked Questions (FAQ)

No	Question	Answer
1	What is e-Invoice?	<p>E-Invoice is a digital representation of a transaction between a supplier and a buyer. E-Invoice replaces paper or electronic documents such as invoices, credit notes, debit notes, refund notes, and self-billed invoices.</p> <p>All e-Invoices are submitted to Lembaga Hasil Dalam Negeri Malaysia ("LHDN") for validation in accordance to the e-Invoice Guidelines.</p>
2	How will I receive a copy of e-Invoice?	A copy of e-Invoice will be sent to you via email. Therefore, it is crucial for the Bank to receive a valid email address.
3	What is the information required for e-Invoice issuance?	<p>Following are the information required for e-Invoice:</p> <ul style="list-style-type: none"> a) Business Address b) Contact Number c) E-mail address (to send out the copy of e-Invoice) d) Business Registration Number (BRN) – 12 digits e) Tax Identification Number (TIN) f) Sales and Service Tax Number (SST) (only for SST registrants) g) Malaysian Standard Industrial Classification (MSIC) code <p>Please note that the Bank cannot confirm back to check the correctness of the information. Please make sure that the information provided to the Bank is correct and accurate.</p>
4	How can I retrieve my Tax Identification Number ("TIN")?	<p>For Malaysia resident companies, TIN number can be retrieved through the following methods:</p> <p>(Option 1) Visit the LHDN MyTax Portal under the 'e-Daftar' menu at https://mytax.hasil.gov.my/ezHasil</p> <p>(Option 2) Visit to the nearest LHDN office</p>
5	How can I retrieve my Sales & Service Tax number ("SST")?	<p>For SST registrant, please visit the Royal Malaysian Customs Department (RMCD) portal on SST: https://sst01.customs.gov.my/account/inquiry.</p>

6	What format of business registration number should I provide?	<p>1. For Suruhanjaya Syarikat Malaysia (SSM) registered entities, please provide the new 12-digit business registration number.</p> <p>2. For non-SSM registered entities, please provide the relevant registration number from the respective authority/ body.</p>
7	What happens if I provide incorrect / incomplete e-Invoice information to the Bank?	Please provide complete and accurate information to the Bank. The Bank will not be able to issue e-Invoice with correct and adequate details if the information provided are inaccurate or incomplete.
8	When will the Bank begin to issue e-Invoice to me?	<p>The Bank will issue a copy of e-Invoice for transactions starting from 1 July 2025 onwards.</p> <p>E-Invoice for transactions from 1 July 2025 to 31 July 2025 (one statement cycle) will be submitted to LHDN in the beginning of August 2025. The e-Invoice will be sent to you thereafter.</p>
9	How can I submit information to the Bank for e-Invoice purpose? (For Corporate entities)	<p>Please download the latest e-Invoice & Email Address Registration Form from https://www.smbc.co.jp/asia/malaysia/forms/MY_e-Invoice-and-email-address-registration-form.pdf</p> <p>(This form is to be signed on printed copy by relevant authorized signatory as per Directors' Resolution/Specimen Signatures of Authorized Signatories.)</p> <p>After filling in all necessary information, wet ink signed by the authorized signatories with your company stamp (if applicable) and please post to the address below.</p> <p>Attn: SMBC Client Data Registration Team Sumitomo Mitsui Banking Corporation Malaysia Berhad Suite 22-03, Level 22, Integra Tower, The Intermark, 348 Jalan Tun Razak, 50400 Kuala Lumpur, Malaysia</p>
10	I only deal with deposit transaction with the Bank. In this case, am I still within the scope of e-Invoice submission by the Bank?	<p>The regulation requires the seller to issue e-Invoice and submit to LHDN. However, in the case of deposit transactions (demand deposit, fixed deposit, money market deposit), the Bank (regarded as a buyer in this case) is required to issue the e-Invoice on behalf of the seller (i.e. depositors).</p> <p>Therefore, e-Invoice will be submitted to LHDN even in the case of deposit only relationship.</p>