



IMPLEMENTATION OF E-INVOICE IN MALAYSIA
FREQUENTLY ASKED QUESTIONS (FAQs) FOR HEALTHCARE INDUSTRY
(UPDATED ON 16 NOVEMBER 2023)

No	Question	Response
1.	<p>Currently, hospital will issue invoice for staff medical paid by hospital to document the expense. Upon the implementation of e-Invoice, will the same arrangement continue to apply or will the hospital be required to modify its current processes?</p>	<p>Hospital is allowed to follow the current billing arrangement.</p>
2.	<p>Currently, for transactions where:</p> <ul style="list-style-type: none">• a portion of charges are covered by insurance / third party administrator (TPA); and• the remaining portion of charges are covered by the patients <p>hospital will issue one (1) bill for the coverage to the insurance / TPA and one (1) bill for the remaining balance to the patient. Upon the implementation of e-Invoice, will the same invoicing arrangement continue to apply or will the hospital be required to modify its current processes?</p>	<p>Hospital is allowed to follow the current billing arrangement. The said bill would have to be an e-Invoice upon implementation of e-Invoice.</p>

No	Question	Response
3.	<p>Generally, the hospital would issue a proforma bill to the insurance company for the request of Final Guarantee Letter (FGL). In this regard, when should an e-Invoice be issued and submitted to IRBM for validation?</p>	<p>Hospital is allowed to follow the current billing arrangement.</p> <p>Where required, the hospital may issue draft / proforma invoices to insurance company for the request of FGL. Once the invoicing / billing arrangement has been finalised, the hospital would be required to submit the e-Invoice to IRBM for validation.</p>
4.	<p>Currently, consultants bill the hospital by issuing an invoice for the total professional fees during the month. When hospital issue invoices to the patients, the consultant fee is already included in the invoice.</p> <p>Upon the implementation of e-Invoice, will the same invoicing arrangement continue to apply or will the hospital be required to modify its current processes?</p>	<p>Hospital is allowed to follow the current billing arrangement.</p>
5.	<p>In a contract for service scenario, hospital may directly contract with individual doctors or contract with a company representing the doctors. With the implementation of e-Invoice, who should issue the e-Invoice to the hospital?</p>	<p>Where the contract for service is between hospital and individual doctor, the Supplier's details should be the individual doctor. The said doctor should be responsible to issue e-Invoice.</p> <p>Where the contract for service is between hospital and the company representing the doctors, the Supplier's details should be the company representing the doctors. The said company should be responsible to issue the e-Invoice.</p>
6.	<p>Is an e-invoice required to be issued for space rental (e.g., convenience stores, cafes) within the hospital compound?</p>	<p>Yes, the issuance of an e-Invoice is required for the space rental.</p>

No	Question	Response
7.	Which party's details should be used as Buyer's details in cases where parents / guardian / any other relevant parties are responsible for paying the medical expenses for their child who is below 18 years of age?	For the purposes of e-Invoice, the Buyer's details should be the details of the parent / guardian / any other relevant parties, as the case may be.
8.	What is the treatment of e-invoice for cases where a patient is referred to a sister company or a private hospital and gets discharged at the referred hospital?	Hospital is allowed to follow the current billing arrangement.
9.	Will hospital be allowed to issue consolidated e-Invoice to record the income generated from medical services provided to individual end consumers (i.e., self-paying patients) who do not require e-Invoice?	Yes, hospital is allowed to issue consolidated e-Invoice for transactions where patients do not require an e-Invoice.
10.	What is the e-Invoice treatment for collection of deposits upon admission to hospitals?	<p>Where the deposit is refundable, an e-Invoice should not be required upon receipt of the said deposit.</p> <p>However, if the deposit collected is non-refundable, an e-Invoice is required to be issued. The hospital may also follow the consolidated e-Invoice treatment for Buyers who do not require an e-Invoice.</p>
11.	What is the e-Invoice treatment for transactions involving payment from multiple payors?	Hospital is allowed to follow the current billing arrangement.
12.	Would it be mandatory for consultants to implement e-Invoice in Phase 1 if the hospital's annual turnover reaches RM100 million, given that the hospital will provide invoices to the patients?	The compliance obligation of e-Invoice should be from the issuance perspective. The consultants and the hospital would have to follow their respective thresholds for the implementation of e-Invoice.

No	Question	Response
13.	<p>Generally, there are two (2) types of bills that would be prepared by the hospital to the patient:</p> <ul style="list-style-type: none"><li data-bbox="300 383 584 421">i. Summary Bill; or<li data-bbox="300 439 778 521">ii. Detailed Bill (i.e., detailed breakdown of charges incurred) <p>In this regard, which type of bill should be submitted for IRBM's validation?</p>	<p>For the purposes of e-Invoice, the hospital would be required to issue the 'Detailed Bill' as the e-Invoice, which is then submitted to IRBM for validation.</p>