



IMPLEMENTATION OF E-INVOICE IN MALAYSIA
FREQUENTLY ASKED QUESTIONS (FAQs) FOR AVIATION INDUSTRY
(UPDATED ON 09 JULY 2024)

No	Question	Response
1.	How should an e-Invoice for the sale of flight tickets and/or provision of private air charter services be issued?	<p>Issuance of e-Invoice is required for the sale of flight tickets or private air charter services, as follows:</p> <ul style="list-style-type: none">a) Local airline operator(s): All flight tickets and private air charter services, regardless of point-of-sale.b) Foreign airline operator(s): Flight tickets and private air charter services where the point-of-sale is Malaysia. <p><i>*The point-of-sale would be as determined by International Air Transport Association (IATA).</i></p> <p>Please refer to Section 2.3 and 2.4 of the e-Invoice Guideline for more guidance on the issuance of e-Invoice.</p> <p>Kindly note that issuance of consolidated e-Invoice is not allowed for the sale of flight tickets or private air charters. Please refer to Section 3.7 of the e-Invoice Specific Guideline.</p>

No	Question	Response
2.	Whose details should be provided as the Buyer for the purposes of issuing e-Invoice for the sale of flight ticket or private air charter?	<p>For the purposes of issuing e-Invoice for sale of flight ticket or private air charter, the Buyer's details should be as follows:</p> <ul style="list-style-type: none">a) When an individual purchases for personal travel or for another individual who is the passenger, the Buyer's details should reflect the person who made the purchase; orb) For group purchases (i.e., multiple tickets in a single booking), the Buyer's details could be one of the following options, based on the Supplier's preference:<ul style="list-style-type: none">i. The details of the person who made the purchase, for all individual e-Invoices; orii. The details of each passenger within the booking, for their respective individual e-Invoice.

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3.	<p>Currently, airline operators do not collect personal information from their buyers / passengers, such as National Identification Number and Tax Identification Number (TIN), etc., due to certain data protection regulations (e.g., European Union General Data Protection Regulation, etc.).</p> <p>With the implementation of e-Invoice, what are the details required to be provided by the Buyer?</p>	<p>IRBM acknowledges the challenge in obtaining Buyer's personal information within the aviation industry due to specific data protection regulations. As such, IRBM has temporarily provided the following concession to Suppliers to input the following information for Buyers of flight tickets or private air charters that do not require an e-Invoice:</p> <ul style="list-style-type: none"> i. Buyer's Name: Supplier to input "General Public" in the e-Invoice; ii. Buyer's Tax Identification Number: Supplier to input "E100000000020" in the e-Invoice, regardless of whether the Buyer is local or foreign; iii. Buyer's Business Registration Number (BRN) (regardless if the Buyer is an individual or business): Supplier to input "NA" in the e-Invoice; and iv. Other Buyer's Details (i.e., Address, Contact Number, SST Registration Number): Supplier to input "NA" in the e-Invoice.

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4.	<p>Excess baggage purchase may be required at the counter upon check-in if the passenger exceeds the baggage limit.</p> <p>In this instance, what would be the e-Invoice treatment for excess baggage fees charged to the passenger?</p>	<p>Where the excess baggage fee is charged by the airline operator to the passenger, the airline operator is responsible for issuance of:</p> <ul style="list-style-type: none"> i. e-Invoice (upon request); or ii. receipt (if no e-Invoice is requested) <p>to passenger for the transaction concluded at the counter.</p> <p>In the event of (ii), the airline operator is required to aggregate the transactions where no e-Invoices has been issued and issue consolidated e-Invoice within seven (7) days from the end of the month.</p> <p>Please refer to Section 3.5 and 3.6 of the e-Invoice Specific Guideline for more guidance on the general issuance of e-Invoice.</p>

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5.	In the event of price changes on the flight ticket (e.g., increases, reductions or refunds) due to flight changes or cancellations, what is the e-Invoice treatment in such cases?	<p>The airline operator is responsible for the issuance of e-Invoice to the Buyers:</p> <ol style="list-style-type: none"> i. Where the new price is higher than that of the previous flight, an e-Invoice (either invoice or debit note, as the case may be) is required to be issued on the difference in amount. ii. Where there is a reduction in price compared to the previous flight, an e-Invoice (either credit note or refund note, as the case may be) should be issued. <p>Otherwise, where there is no change in monetary value due to flight cancellation or changes, no additional e-Invoices are required to be issued. Airline operator may also continue to issue e-Invoice with nil amount as per current invoicing practice.</p> <p>Please refer to Section 2.3 and 2.4 of the e-Invoice Guideline for more guidance on the general issuance of e-Invoice.</p>
6.	What is the e-Invoice treatment for the sale of flight-related ancillaries (e.g., seat selection, baggage, etc.) and non-flight ancillaries (e.g., travel insurance, car rental, hotel, etc.) by airline operators, whether purchased with flight ticket or as a standalone item?	<p>The e-Invoice treatment are as follows:</p> <p><u>For flight-related ancillaries:</u></p> <ol style="list-style-type: none"> a) Where the flight ticket and flight-related ancillaries are sold together in a single transaction, the issuance of e-Invoice could be one of the following options, based on the airline operator's preference: <ul style="list-style-type: none"> • Airline operator to issue e-Invoice detailing both the flight ticket and flight-related ancillaries; or

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		<ul style="list-style-type: none"> • Airline operator to issue separate e-Invoices for the flight ticket and flight-related ancillaries. <p>b) Where the flight ticket and flight-related ancillaries are sold separately, the airline operator is required to issue:</p> <ul style="list-style-type: none"> • an e-Invoice for the flight ticket, regardless of whether the Buyer requests for it; and • an e-Invoice (upon Buyer's request) / receipt (if Buyer does not request for e-Invoice) for the flight-related ancillaries. <p><u>For non-flight ancillaries:</u></p> <p>The responsibility for issuing e-Invoice would depend on the contractual relationship between the airline operator and the service provider.</p> <p>a) Where the airline operator acts as the principal in the sale of non-flight ancillaries, the airline operator would be required to issue e-Invoice.</p> <p>i If the flight ticket and non-flight ancillaries are sold together in a single transaction, the airline operator would be required to issue either:</p> <ul style="list-style-type: none"> • an e-Invoice detailing both the flight ticket and non-flight ancillaries; or • separate e-Invoices for the flight ticket and non-flight ancillaries. <p>ii. If the flight ticket and non-flight ancillaries are sold separately, the airline operator would be required to issue:</p>

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		<ul style="list-style-type: none">• An e-Invoice for the flight ticket, regardless of whether the Buyer requests for it; and• An e-Invoice (upon Buyer's request) / receipt (if Buyer does not request for e-Invoice) for the non-flight ancillaries. <p>b) Where the non-flight ancillaries are sold by the airline operator on behalf of the service provider (i.e., merely acting as an agent), the service provider is responsible to issue an e-Invoice (upon Buyer's request) / receipt (if Buyer does not request for e-Invoice) to the Buyer.</p>