



IMPLEMENTATION OF E-INVOICE IN MALAYSIA
FREQUENTLY ASKED QUESTIONS (FAQs) FOR TOURISM INDUSTRY
(UPDATED ON 14 JUNE 2024)

No	Question	Response
1.	Which party is responsible for the issuance of e-Invoice for flight tickets or private air charters sold through travel agents or third parties?	<p>The responsibility for issuing e-Invoice would depend on the contractual relationship between the travel agent / third-party and the airline operator.</p> <p>(1) Where the travel agent acts as the principal (i.e., purchasing from the airline operator and reselling to the consumer), the travel agent is responsible to issue e-Invoice to the consumer.</p> <p>i If the flight ticket and other non-flight related products (e.g., ground tour, visa application) are sold together in a single transaction, the travel agent would be required to issue either:</p> <ul style="list-style-type: none">• an e-Invoice detailing both the flight ticket and non-flight related products; or• separate e-Invoices for the flight ticket and non-flight related products. <p>ii If the flight ticket and non-flight related products are sold separately, the travel agent would be required to issue:</p> <ul style="list-style-type: none">• an e-Invoice for the flight ticket, regardless of whether the Buyer request for it; and

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		<ul style="list-style-type: none"> • an e-Invoice (upon Buyer's request) / receipt (if the Buyer does not request for e-Invoice) for the non-flight related products. <p>The airline operator is required to issue an e-Invoice to the travel agent for the sale of flight tickets or private air charters as per current invoicing arrangement.</p> <p>(2) Where the flight tickets are sold by the travel agent on behalf of the airline operator (i.e., merely acting as an agent), the obligation to issue an e-Invoice to the consumer for the sale of flight ticket or private air charters would lie with the airline operator.</p> <p>Consequently, the airline operator is required to issue self-billed e-Invoice for the commission paid to travel agent in accordance with Section 9 of the e-Invoice Specific Guideline.</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>
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 by travel agent acting as the principal?	<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> <ol 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; or b) For group purchases (i.e., multiple tickets in a single booking), the Buyer's details could be

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		<p>one of the following options, based on the Seller's preference:</p> <ul style="list-style-type: none"> i. The details of the person who made the purchase, for all individual e-Invoices; or ii. The details of each passenger within the booking, for their respective individual e-Invoice.
3.	<p>Travel agent sells a 4-day 3-night tour package to Penang for RM1,500.</p> <p>Currently, the travel agent requires a 20% security deposit upon confirmation and collects the remaining 80% one week before departure.</p> <p>How should an e-Invoice be issued where collection of deposit is applicable?</p>	<p>Where such deposit is refundable in nature, no e-Invoice is required to be issued at the point of collecting the security deposit.</p> <p>Where such deposit is non-refundable in nature, the travel agent is required to issue e-Invoice for the deposit collected. Subsequently, the travel agent should issue a separate e-Invoice for the balance amount.</p>
4.	<p>Malaysian travel agency would engage with third-party tour guides (both local and foreign) to provide tour guide services as part and parcel of the travel package sold.</p> <p>Currently, the tour guide would issue an invoice to the travel agency on the tour guide services provided.</p> <p>What is the e-Invoice treatment in relation to the above transaction?</p>	<p>Where the service is provided by a local tour guide, the tour guide is required to issue an e-Invoice to the travel agent for the services provided.</p> <p>Otherwise, where the service is provided by a foreign tour guide, the Malaysian travel agency is required to issue a self-billed e-Invoice.</p> <p>Kindly refer to Section 8 of the e-Invoice Specific Guideline for more details on the issuance of self-billed e-Invoice.</p>

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5.	Is a travel agency allowed to issue a consolidated e-Invoice on the tour packages, which may include various services (e.g., flight tickets, hotel accommodations, and tour guide services) sold at a bundled price to customers who do not require an e-Invoice?	<p>If the tour package is inclusive of flight ticket, travel agency is not allowed to issue a consolidated e-Invoice. In other words, travel agency is required to issue individual e-Invoice to the customers, regardless of whether the customer requests for an e-Invoice.</p> <p>In the event the tour package is exclusive of flight ticket, travel agency would be allowed to issue receipts to customers, if the customers do not request for e-Invoice. The travel agency is then allowed to aggregate all transactions and issue consolidated e-Invoice for IRBM's validation within 7 calendar days after the month end.</p> <p>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>