

Frequently Asked Questions (FAQs)

General

1. What is an e-Invoice?

An e-Invoice is a digital representation of a transaction between supplier and buyer which contains all relevant data fields required by the IRBM.

An e-Invoice will replace paper or electronic documents such as invoices, credit notes and debit notes.

2. What is a validated e-Invoice?

An e-Invoice that has been validated by IRBM. A QR code will be generated by IRBM which may be used to validate the status of the e-Invoice.

3. What is a visual presentation?

Visual presentation is the format where a validated e-Invoice is presented to buyers and sellers (e.g. PDF).

4. Who will e-Invoicing be applicable to?

E-Invoicing is applicable to all taxpayers engaged in commercial activities in Malaysia, encompassing both individuals and registered businesses.

Seller Obligation

5. What are the requirements for new/existing sellers to fulfill?

You must indicate if you are an Individual seller or Registered Business (if not indicated previously).

You must fill in the applicable fields below (if not filled previously).

For example:

| Fields | Individual (Including Sole Proprietorship) | Registered Business (Partnership) / Company |
|---------------------------------|--|--|
| Full Name / Company Name | Abdul Aziz bin Taib | Syarikat Abdul Aiz Sdn Bhd |
| ID Type | NRIC | |
| ID Document Upload | Required | |
| ID Number | 800101-10-1111 | |
| Billing Address | Level 25, South Point Tower, Lingkaran Syed Putra, Mid Valley City, 59200 Kuala Lumpur | Level 25, South Point Tower, Lingkaran Syed Putra, Mid Valley City, 59200 Kuala Lumpur |
| Tax Identification Number (TIN) | IG56003500070 | C20880050010 |

| | | |
|--|--|------------------|
| Business Registration Number (SSM) | | 201901000005 |
| Registration of Business (SSM Cert) Upload | | Required |
| SST Registered? (Yes/No) | | Yes |
| SST Number | | J11-8018-2000001 |

If sellers fail to provide the required information/documents **by 31 July 2024**, Shopee reserves the rights to take further action which will affect the seller's use of their Shopee account, including but not limited to account or Seller Balance limitation or suspension.

7. How can existing sellers submit the required information as per item 6?

Login to **Seller Centre > Shop Information > Business Information** and click **Edit > Save**

Business Registration Number (BRN)

8. What is a Business Registration Number (BRN)?

The Business Registration Number (BRN) is a set of unique numbers used to identify a company or business and printed on its Certificate of Incorporation or Certificate of Registration. The registration number is also used for verification purposes for matters related to the business.

The BRN is obtained by registering the business/company with the Companies Commission of Malaysia (CCM, or SSM in Malay abbreviation).

9. How can I find my BRN?

The BRN can be found on the Certificate of Incorporation or Certificate of Registration.

10. What is the format of the BRN?

SSM implemented a new format starting from October 2019. This new format consists of 12 digits, beginning with the year of incorporation and excluding any alphabets (e.g. 201901000000).

Tax Identification Number (TIN)

11. What is a Tax Identification Number (TIN)?

In Malaysia, both individuals and entities who are registered taxpayers with the IRBM are assigned a Tax Identification Number (TIN) known as **Nombor Pengenalan Cukai**. TIN will be issued to all Malaysian citizens who attained the age of 18 years old and above. The TIN consists of a combination of a TIN code in alphabet(s) with a set of numbers.

Kindly refer to this [article](#) by IRBM on TIN for more information.

12. How do I find my TIN?

For details on TIN, please refer to the LHDN website [here](#).

You may also enquire directly to IRBM through the following methods:

- To find TIN, access the MyTax Portal via the link [here](#), select the **e-Daftar** menu, and fill in the details related to the company/individual/etc.
- Through HASIL Live Chat
- Dial 03-8911 1000/603-8911 1100 (for foreign country)
- Fill in the inquiry form (Borang Maklum Balas) on the website [here](#)
- Visit the nearest IRBM office

13. As an individual Malaysian Seller, what should I input as my TIN if I do not have one?

Please only use the default number below if you do not have a TIN:

TIN: EI0000000010

14. As a non-Malaysian Seller (foreign seller), what should I input as my SST number and TIN if I do not have one?

Please only use the default number below if you do not have SST number/TIN:

SST: Please choose **No** if you are not registered under SST Malaysia

TIN: EI0000000030

15. Why am I unable to submit my information despite filling up the correct ID number and TIN?

Please ensure that the TIN code has been filled in with the correct format as per the examples below:

| Category | Invalid Format | Correct Format |
|-------------|----------------|----------------|
| Company | 20880050010 | C20880050010 |
| Partnership | 4800990020 | D4800990020 |
| Individual | 56003500070 | IG56003500070 |

Kindly refer to this [article](#) by IRBM on TIN for more information.

If you have confirmed that all information is correct and submission is still not allowed, kindly contact IRBM [here](#) for further assistance.

Sales and Service Tax (SST) Number

16. What is a Sales and Service Tax (SST) number?

The SST number is a unique identifier assigned to businesses in Malaysia once registered as taxpayers upon meeting the requirement set by the Royal Malaysian Customs Department (RMCD).

17. How do I find my SST number?

Please follow the steps below:

Step 1: Visit the RMCD's official website [here](#). Next, click on the **Registration Status** tab, which will open a new page.

Step 2: Click on the **Please Select** drop down button. By doing so, you will be provided with different options. Choose the **Name of Business** option.

Step 3: Please enter the name of your business and click **Submit**.

Through these steps, you can easily find your SST Number if you are already registered for SST through the MySST web portal.

E-Invoicing Obligation and Arrangement (Buyer)

18. Who will be issuing e-Invoices to Buyers for transactions conducted on the Shopee platform?

Shopee will facilitate the issuance of e-Invoice to the Buyer on behalf of the Seller for transactions conducted on the Shopee platform, upon request of the Buyer.

Kindly note that the issuance of e-Invoice to the Buyer is for the purposes of complying with relevant tax legislation (e.g., Income Tax Act 1967, Labuan Business Activity Tax Act 1990, Petroleum (Income Tax) Act 1967) only and does not change the nature of transaction nor the commercial liability associated with the transaction.

The actual contract for sale of product(s) is directly between Buyers and Sellers. Shopee is not a party to that or any other contract between Buyers and Sellers and accepts no obligations in connection with any such contract.

For more information, please refer to Shopee's Terms of Service [here](#).

19. Does Shopee have the obligation to share to Sellers the e-Invoice/ validated e-Invoice / visual presentation of e-Invoice issued to Buyers?

No, Shopee will only share the visual presentation of e-Invoice to the Buyer.

20. What is the frequency of e-Invoicing to Buyers?

Buyers may request for an e-Invoice upon order completion. The e-Invoice will be sent to the Buyer after validation from IRBM.

21. Where can the Buyer request for the e-Invoice?

Upon order completion, the Buyer can request e-Invoice at the **Order Details** page. Buyers will be prompted to provide their details, which include full name, identity card number, address, contact number, SST number (where applicable), in accordance with the IRBM's requirements.

Once the e-Invoice is validated by IRBM, a visual presentation will be shared to the Buyer at the email address provided by the Buyer.

22. Will Shopee send a consolidated e-Invoice to the Buyer?

No.

23. Is there a timeline for Buyers to request for e-Invoice?

Buyers have until the **3rd day of the following month from when the order is completed** to request for an e-Invoice.

Example:

Order 1

Order paid on 27 August 2024;
Order completed on 2 September 2024;

Order 2

Order paid on 20 September 2024;
Order completed on 30 September 2024;

Both Order 1 and Order 2 buyers have until 3 October 2024 to request for e-Invoice. After that period Shopee has no obligation to issue e-Invoice to the Buyer and will only issue a normal invoice.

E-Invoicing Obligation and Arrangement (Seller)

24. What is a self-billed e-Invoice?

Upon implementation of e-Invoicing, e-commerce platform providers are required to issue self-billed e-Invoice to Sellers for all transactions concluded on the e-commerce platform.

25. Will Shopee issue a self-billed e-Invoice to Sellers for transactions conducted on the Shopee platform?

Yes.

26. Will Shopee share the self-billed e-Invoice/visual presentation of e-Invoice issued to Seller?

Yes, Shopee will share the visual presentation of the self-billed e-Invoice to Seller.

27. I am a Seller, do I need to issue an e-Invoice to Shopee for transactions conducted on the Shopee platform?

No.

28. What is the frequency of self-billed e-Invoicing to Seller?

Following the current bill cycle, the self-billed e-Invoice will be issued every two weeks, after validation from IRBM.

29. Where can Seller download the validated self-billed e-Invoice?

Seller can download the validated self-billed e-Invoice via **Seller Centre > My Income > My Self Billed E-Invoice**.

30. Will Seller get the validated self-billed e-Invoice from Shopee without completing the required business information in Item 6 above?

No.

E-Invoice Obligation and Arrangement (Fees/Charges by Shopee)

31. Will Shopee issue an e-Invoice for fees/charges imposed by Shopee?

Yes.

32. Will Shopee share the validated e-Invoice/visual presentation of e-Invoice issued to Seller?

Yes, Shopee will share the visual presentation of the e-Invoice to Seller.

33. What is the frequency of e-Invoicing to Seller?

Following the current bill cycle, the e-Invoice will be issued every two weeks, after validation from IRBM.

34. Where can Seller download the validated e-Invoice?

Seller may download a copy of the validated e-Invoice via **Seller Centre > My Income > My Tax Invoice**.

35. Will Seller get the validated e-Invoice from Shopee without completing the business information?

No, Seller will only get a non-validated invoice from Shopee. The invoice is not validated by IRBM and does not have a QR code attached to it.

36. I am a seller using a third party platform (ISV) for my daily operation. Will I be able to extract the e-Invoice through the ISV Platform?

No, sellers are advised to retrieve their relevant invoice from Shopee Seller Centre only.