

# **LETTERS TO 3RD PARTY (REQUESTING INFORMATION)**



## **For Customers**

**Subject:** Request for Information: E-Invoice Implementation – LHDN E-Invoice Compliance

Dear Valued Customer,

### **E-Invoice Implementation – Information Request for LHDN E-Invoice Compliance**

In line with the Malaysian Government's initiative to implement e-invoicing in stages starting 1 August 2024 to support the growth of the digital economy and enhance the country's tax administration system, we are reaching out to ensure compliance with this requirement.

To facilitate this transition and ensure compliance, we, **ABC Sdn. Bhd.** kindly request your assistance in providing the following information, if you/your company **require e-Invoice to be issued by us**:

Company Name:	
New Business Registration Number:	
Tax Identification Number (TIN) <sup>1</sup> :	
Business Address: Address Line 1: Address Line 2: Address Line 3: Postcode: City: State: Country:	
Email address:	
Telephone Number:	
SST Registration Number <sup>2</sup> :	

**Note:**

<sup>1</sup> For foreign companies without TIN, please input 'NA'.

<sup>2</sup> For companies without SST Registration Number, please input 'NA'

If we **did not** receive a reply by **[please insert deadline here]**, we will issue **normal invoice**.

If you have any questions or require further clarification, feel free to contact us.

We thank you for your prompt attention and cooperation in this matter.

Thank you.

Yours sincerely,

[Your Full Name]  
[Your Designation]  
**ABC Sdn. Bhd.**



## **For Self-billed Situations**

E.g.:

- 1) Foreign suppliers
- 2) Individual who are not conducting a business
- 3) Interest payments (To companies/individuals that does not charge interest to public at large)

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Dear Valued Customer,

### **E-Invoice Implementation – Information Request for LHDN E-Invoice Compliance**

In line with the Malaysian Government's initiative to implement e-invoicing in stages starting 1 August 2024 to support the growth of the digital economy and enhance the country's tax administration system, we are reaching out to ensure compliance with this requirement.

To facilitate this transition and ensure compliance, we, **ABC Sdn. Bhd.** kindly request your assistance in providing the following information:

Company Name:	
New Business Registration Number:	
Tax Identification Number (TIN) <sup>1</sup> :	
<u>Business Address:</u> Address Line 1: Address Line 2: Address Line 3: Postcode: City: State: Country:	
Email address:	
Telephone Number:	
SST Registration Number <sup>2</sup> :	
Malaysia Standard Industrial Classification (MSIC) Code:	
Business Activity Description:	

**Note:**

<sup>1</sup> *For foreign companies/individuals without TIN, please input 'NA'.*

<sup>2</sup> *For companies without SST Registration Number, please input 'NA'*

Please reply to this email with the requested information by **[please insert deadline here]**, to ensure a smooth implementation of the e-invoicing process.

If you have any questions or require further clarification, feel free to contact us.

We thank you for your prompt attention and cooperation in this matter.

Thank you.

Yours sincerely,

[Your Full Name]  
[Your Designation]  
ABC Sdn. Bhd.



## **For Agents/Dealers/Distributors**

**Subject:** Request for Information: E-Invoice Implementation – LHDN E-Invoice Compliance

Dear [Agent's name],

### **E-Invoice Implementation – Information Request for LHDN E-Invoice Compliance**

In line with the Malaysian Government's initiative to implement e-invoicing in stages starting 1 August 2024 to support the growth of the digital economy and enhance the country's tax administration system, we are reaching out to ensure compliance with this requirement.

To facilitate this transition and ensure compliance, we, **ABC Sdn. Bhd.** is required to issue self-billed e-Invoice for payments made to agents/dealers/distributors. As such, we kindly request your assistance in providing the following information:

Company Name/Full Name:	
New Business Registration Number/ NRIC No.:	
Tax Identification Number (TIN) <sup>1</sup> :	
Business/Residential Address:	
Address Line 1:	
Address Line 2:	
Address Line 3:	
Postcode:	
City:	
State:	
Country:	
Email address:	
Telephone Number:	
SST Registration Number <sup>2</sup> :	
Malaysia Standard Industrial Classification (MSIC) Code:	
Business Activity Description:	

**Note:**

<sup>1</sup> *For foreign companies/individuals without TIN, please input 'NA'.*

<sup>2</sup> *For companies/individuals without SST Registration Number, please input 'NA'*

Please reply to this email with the requested information by **[please insert deadline here]**, to ensure a smooth implementation of the e-invoicing process.

If you have any questions or require further clarification, feel free to contact us.

We thank you for your prompt attention and cooperation in this matter.

Thank you.

Yours sincerely,

[Your Full Name]  
[Your Designation]  
ABC Sdn. Bhd.



## **For Individual Landlord (1st email)**

**Subject:** Request for Information: E-Invoice Implementation – LHDN E-Invoice Compliance

Dear [Landlord's name],

### **E-Invoice Implementation – Information Request for LHDN E-Invoice Compliance**

In line with the Malaysian Government's initiative to implement e-invoicing in stages starting 1 August 2024 to support the growth of the digital economy and enhance the country's tax administration system, we are reaching out to ensure compliance with this requirement.

To facilitate this transition and ensure compliance, we, **ABC Sdn. Bhd.** kindly request your assistance in providing the following information:

1. Kindly confirm whether you are conducting the letting of real property activity as a **business source** under *paragraph 4(a) of the Income Tax Act 1967* based on the criteria explained in the LHDNM *Public Ruling No. 12/2018*.

Landlord's answer: [**Yes / No**]

**Note:**

If the answer to the Question 1 above is **Yes**, please be informed that you are **required to issue e-Invoice to ABC Sdn. Bhd.** for the rental of premise according to guidelines published by LHDNM.

2. If the answer to the question 1 above is **No**, **ABC Sdn. Bhd.** will be responsible for issuing self-billed e-Invoice. As such, kindly provide the following information to us:

Full Name:	
NRIC No.:	
Tax Identification Number (TIN) <sup>1</sup> :	
<u>Residential Address:</u> Address Line 1: Address Line 2: Address Line 3: Postcode: City: State: Country:	
Email address:	
Telephone Number:	
SST Registration Number:	
Malaysia Standard Industrial Classification (MSIC) Code:	
Business Activity Description:	

**Note:**

<sup>1</sup> For foreign individuals without TIN, please input 'NA'.



## **For Individual Landlord (1st email) – cont'd**

Please reply to this email with the requested information by **[please inset deadline here]**, to ensure a smooth implementation of the e-invoicing process.

If you have any questions or require further clarification, feel free to contact us.

We thank you for your prompt attention and cooperation in this matter.

Thank you.

Yours sincerely,

[Your Full Name]  
[Your Designation]  
ABC Sdn. Bhd.



## **For Individual Landlord (2nd email, if Landlord answered Yes in Question 1)**

**Subject:** Information for Issuing E-Invoice

Dear [Landlord's name],

As per the previous email, you have indicated that you are conducting the rental of premise to **ABC Sdn. Bhd.** as a business source under *paragraph 4(a) of the Income Tax Act 1967* based on the criteria explained in the LHDNM *Public Ruling No. 12/2018*.

As such, kindly find the information of **ABC Sdn. Bhd.** for the issuance of e-Invoice:

Company Name:	ABC Sdn. Bhd.
New Business Registration Number:	[please fill in ABC Sdn. Bhd.'s information]
Tax Identification Number (TIN):	[please fill in ABC Sdn. Bhd.'s information]
Business Address:	
Address Line 1:	[please fill in ABC Sdn. Bhd.'s information]
Address Line 2:	[please fill in ABC Sdn. Bhd.'s information]
Address Line 3:	[please fill in ABC Sdn. Bhd.'s information]
Postcode:	[please fill in ABC Sdn. Bhd.'s information]
City:	[please fill in ABC Sdn. Bhd.'s information]
State:	[please fill in ABC Sdn. Bhd.'s information]
Country:	[please fill in ABC Sdn. Bhd.'s information]
Email address:	[please fill in ABC Sdn. Bhd.'s information]
Telephone Number:	[please fill in ABC Sdn. Bhd.'s information]
SST Registration Number:	[please fill in ABC Sdn. Bhd.'s information]

If you have any questions or require further clarification, feel free to contact us.

Thank you.

Yours sincerely,

[Your Full Name]  
[Your Designation]  
ABC Sdn. Bhd.