



**IMPLEMENTATION OF E-INVOICE IN MALAYSIA
FREQUENTLY ASKED QUESTIONS (FAQs) FOR DONATIONS OR CONTRIBUTIONS
(AS OF 07 JULY 2025)**

A. General

No	Question	Response
1.	Are e-Invoices required to be issued for donations or contributions received?	<p>e-Invoices, either individual e-Invoices or consolidated e-Invoices, are required to be issued for donations or contributions received, except for the following:</p> <p>(a) Religious institutions or organisations established exclusively for the purpose of religious worship or the advancement of religion.</p> <p>(b) Any person (excluding (a) above) receiving donations or contributions that are not tax-exempt under the Income Tax Act 1967.</p> <p>Note that this exemption will be reviewed and updated from time to time.</p> <p>However, if the religious institutions or organisations under (a) are:</p> <ul style="list-style-type: none">institutions, organisations or funds (IOFs) approved under the Income Tax Act 1967 (including approvals under subsections 44(6), 44(6B), 44(11B), 44(11C) and 44(11D); or

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		<ul style="list-style-type: none"> managing a charity or community project approved under paragraph 34(6)(h) of the Income Tax Act 1967; <p>the exception would not be applicable to the said religious institutions or organisations (i.e., the said religious institutions or organisations are required to issue e-Invoices on the donations or contributions received).</p>
2.	For persons whom are required to issue e-Invoices for donations or contributions received, what is the e-Invoice treatment for donations or contributions received in monetary form?	<p>An e-Invoice, either an individual e-Invoice or consolidated e-Invoice, is required to be issued for any monetary form of donation or contribution received, regardless of the payment method (e.g., cash, cheque, bank transfer, direct debit, wire transfers, etc.).</p> <p>(1) Where the donor requests for an e-Invoice</p> <p>The institution or organisation is required to issue an individual e-Invoice to the donor.</p> <p>Please refer to Section 3.5 of the e-Invoice Specific Guideline for more guidance on issuance of individual e-Invoice.</p> <p>(2) Where the donor does not request for an e-Invoice</p> <p>The institution or organisation is required to issue a consolidated e-Invoice within seven (7) calendar days after the month end, by aggregating the receipt numbers of all donations or contributions for which no individual e-Invoice has been issued.</p> <p>Please refer to Section 3.6 of the e-Invoice Specific Guideline for more</p>

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		guidance on issuance of consolidated e-Invoice.
3.	What is the e-Invoice treatment for donations or contributions-in-kind (i.e., other than monetary donations)?	No e-Invoice is required to be issued for donations-in-kind received from donors.
4.	Are donors required to issue self-billed e-Invoices for donations or contributions made to charitable organisations which are not approved for tax exemption under the Income Tax Act 1967?	No, they are not required to issue self-billed e-Invoices for such donations or contributions made.
5.	<p>We are a religious institution or organisation managing a place of worship, and we are also undertaking other activities (e.g., sale of goods or provision of services).</p> <p>Are we required to implement e-Invoices?</p>	<p>As a religious institution or organisation managing a place of worship, e-Invoices are not required to be issued for the donations or contributions received.</p> <p>However, e-Invoices are required to be issued for any goods sold or services rendered by the religious institution or organisation.</p>
6.	Are persons not approved for tax exemption under the Income Tax Act 1967 required to issue self-billed e-Invoices for goods imported from outside Malaysia or services acquired from foreign suppliers?	Any person, including religious institutions or organisations, is required to issue self-billed e-Invoices if the circumstances as outlined in Section 8.3 of the e-Invoice Specific Guideline are applicable to them.

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7.	<p>Are persons not approved for tax exemption under the Income Tax Act 1967 required to provide their information to suppliers if the suppliers are engaged in activities or transactions where consolidated e-Invoice is not allowed (e.g., purchase of motor vehicle, hiring of construction contractors, purchase of construction materials, etc.)?</p>	<p>Yes, any person, regardless of whether they are approved for tax exemption under the Income Tax Act 1967, is required to provide their information to suppliers to ensure that suppliers can fulfil their e-Invoice compliance obligations.</p>
8.	<p>For Tax Identification Number (TIN) registration and e-Invoice purposes, what should be used as the Business Registration Number (BRN) for bodies registered with:</p> <ul style="list-style-type: none"> i. Registrar of Societies of Malaysia (ROS); ii. Companies Commission of Malaysia (SSM); iii. Legal Affairs Division of Prime Minister's Department (BHEUU); or iv. any other recognised registration body in Malaysia? 	<p>Registered bodies may use their registration number obtained from ROS, SSM, BHEUU or any other recognised registration body as their BRN for TIN registration and e-Invoice purposes.</p>

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9.	<p>What should be used as the BRN for non-registered bodies for TIN registration and e-Invoice purposes?</p>	<p>Non-registered bodies should use the stamp certificate number of the governing document (e.g., constitution, charter, etc.) stamped with IRBM as the BRN for TIN registration and e-Invoice purposes.</p> <p>Note that the stamp certificate number should be used and not the adjudication number.</p>
10.	<p>A registered National Religious Body may have multiple branches across Malaysia, some of which manage their branch operations and finances autonomously from the head office.</p> <p>Can the branches register for separate TINs for e-Invoice purposes?</p>	<p>There is no requirement for every branch to register a separate TIN, as branches can issue e-Invoices using the head office's TIN and BRN.</p> <p>However, branches that operate independently and wish to register for their own TIN should do so by using the stamp certificate number from their individually stamped governing document (e.g., constitution, charter, etc.) as their BRN.</p> <p>Note that the stamp certificate number should be used and not the adjudication number.</p>
11.	<p>Is it mandatory for institutions or organisations to acquire an accounting software or system to issue e-Invoice?</p>	<p>Institutions or organisations may continue to use their existing accounting systems for e-Invoice issuance, provided the systems are capable of doing so.</p> <p>Alternatively, the institutions or organisations may use the MyInvois Portal, which is provided by IRBM at no charge, to issue e-Invoices.</p>

B. Approved IOFs

No	Question	Response
1.	<p>For IOFs approved under the Income Tax Act 1967, pre-printed official receipts are required to be issued to donors for monetary donations or contributions received for income tax deduction purposes.</p> <p>Upon the implementation of e-Invoice, are the approved IOFs required to continue issuing pre-printed official receipts to donors?</p>	<p>The treatment upon the implementation of e-Invoice are as follows:</p> <p>(1) Where donor requests for an e-Invoice</p> <p>The approved IOFs are required to issue individual e-Invoice upon donor's request.</p> <p>The issuance of pre-printed official receipt for the said donation or contribution is no longer required, where an individual e-Invoice has been issued to the donor.</p> <p>No prior approval is required from the IRBM if the approved IOFs issue an e-Invoice that complies with the e-Invoice requirements.</p> <p>(2) Where donor does not request for an e-Invoice</p> <p>The approved IOFs are required to issue a pre-printed official receipt to the donor, in accordance with current practices.</p> <p>Additionally, the approved IOFs are required to issue a consolidated e-Invoice within seven (7) calendar days after the month end for all donations or contributions for which no individual e-Invoices have been issued.</p>
2.	<p>Following the above circumstance, are approved IOFs required to issue both the pre-printed official receipt and e-Invoice for monetary donations or contributions received?</p>	<p>Where an individual e-Invoice has been issued, the approved IOFs are not required to issue the pre-printed official receipt for the said donation or contribution received. The e-Invoice issued can be used to substantiate for tax purposes.</p>

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3.	Can the approved IOFs adopt any other electronic receipts / e-Receipts formats which are not in accordance with the e-Invoice requirements set forth in the e-Invoice Guideline and Specific Guideline (i.e., not an e-Invoice)?	<p>Approved IOFs are required to seek separate approval from IRBM for the use of other electronic receipts or e-Receipts, which are not an e-Invoice.</p> <p>Notwithstanding the above, the approved IOFs are required to issue a consolidated e-Invoice within seven (7) calendar days after the month end for all donations or contributions for which no individual e-Invoices have been issued. Please refer to Section 3.6 of the e-Invoice Specific Guideline for more guidance on issuance of consolidated e-Invoice.</p>