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Date: 12 November 2024

EMPLOYERS CIRCULAR NO. 4/2024

IMPLEMENTATION OF E-INVOICE

1.0 PURPOSE

The purpose of this circular is to inform all employers, training providers, trainers and individuals registered with the Human Resource Development Corporation (HRD Corp) about the implementation of e-Invoicing and the ensuing information required from all stakeholders to support the implementation.

2.0 BACKGROUND

- 2.1 In line with the Government's Budget 2024 announcement, HRD Corp is implementing e-Invoicing to enhance the efficiency of national tax administration management, and meet the demands of current technological advancements.
- 2.2 The implementation will impact all employers, trainers, training providers and individuals.

3.0 E-INVOICE

- 3.1 The e-Invoice requires information from employers, training providers and individuals that are unavailable in HRD Corp's database, such as Tax Identification Number, Sales and Service (SST) Registration Number, Malaysian Standard Industrial Classification (MSIC) Code, IRBM Classification Code, and other details.

PEMBANGUNAN SUMBER MANUSIA BERHAD (545143-D)

Wisma HRD Corp, Jalan Beringin, Damansara Heights,
50490 Kuala Lumpur, Malaysia
1800 88 4800 | www.hrdcorp.gov.my



- 3.2 HRD Corp will communicate with all stakeholders on the information required through email and via our official website.

4.0 IMPLEMENTATION DATE

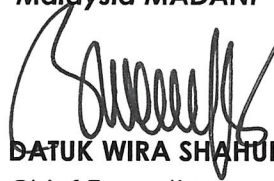
- 4.1 This e-Invoicing initiative will be effective from **1 January 2025**.

5.0 CLOSING

- 5.1 For further clarification or assistance, kindly contact our Call Centre at 1800-88-4800 or email to support@hrdcorp.gov.my

Thank you.

Delivering Quality, Developing Excellence
'Malaysia MADANI'



DATUK WIRA SHAHUL DAWOOD
Chief Executive
Human Resources Development Corporation

e-Invoice Implementation

FAQs

PART 1: GENERAL

(i) Introduction to e-Invoice

1. What is an e-Invoice?

The e-Invoice is a digital representation of a transaction between a supplier and a buyer, formatted in a structured, machine-readable manner.

2. When will HRD Corp implement the e-Invoice system?

HRD Corp will roll out the e-Invoice implementation by 1 January 2025 as per the timeline given by the government.

3. Who will be impacted by the e-Invoice implementation?

All stakeholders who make financial transactions with HRD Corp must comply with this implementation including Registered Employers, Training Providers, Trainers and Vendors.

4. What do I need to do to make sure I'm up to date with the e-Invoice implementation?

We will need all stakeholders to provide some key information for smoother processes in the future. Read our Registration Guidelines for a step-by-step breakdown on what information you need to fill up via our dedicated Microsoft Forms.

(ii) Applicability of e-Invoice Implementation

5. Is the e-Invoice implementation relevant for transactions out of Malaysia?

Yes, the issuance of e-Invoice also applies for international transactions made of Malaysia.

6. Are all industries included in the e-Invoice implementation? Are there any exemptions?

No industries are currently exempted from the e-Invoice implementation – therefore, this requirement affects all industries.

(iii) Security, Compliance and Deadline

7. How will e-Invoice affect payment timelines?

HRD Corp is committed to maintaining its established payment timelines, even with the transition to e-Invoice. Stakeholders can expect timely payment as per the usual schedule.

8. Is e-Invoice secure?

HRD Corp ensures that all e-Invoice transactions are secure and adheres to data protection regulations – your data is safe with us.

9. What happens if stakeholders choose to not register and update their details for the e-Invoice system?

Failure to register for e-Invoice by the designated timeline may lead to disruptions in administration. Having your e-Invoice details registered is essential to ensure tax compliance and maintain seamless business operations with HRD Corp.

PART 2: SUPPORT

(i) Further Assistance

1. Where can I find more information about the e-Invoice implementation?

For more information, please visit our website to read the official materials available at hrdcorp.gov.my

2. What should I do if I encounter any issues with e-Invoice?

Should you encounter any issues, please reach out to our Customer Support team by calling 1800 88 4800 or emailing support@hrdcorp.gov.my for assistance.

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