FREQUENTLY ASKED QUESTIONS (FAQ)
ON IRBM's E-INVOICING
EFFECTIVE 01 AUGUST 2024

NO.	QUESTION	ANSWER
1.	**What is an e-Invoice?**	An e-Invoice is a digital representation of a sales transaction between a supplier (i.e. TM) and a buyer (registered TM customer), which requires verification from the Inland Revenue Board of Malaysia (IRBM) before it is issued to customers. An e-Invoice contains the same essential information as traditional document, for example, supplier's and buyer's details, item description, quantity, price excluding tax, tax, and total amount, which records transaction data for daily business operations.
2.	**Will the e-Invoice change the current billing method of TM?**	The introduction of e-Invoice does not affect the current billing process. Customers will continue to receive a copy of their regular bills and make payment on their existing bills as usual. In addition to the existing bill, customers will receive an e-invoice document featuring IRB's QR code. This means, customers will receive two documents; their usual bill and the new e-Invoice.
3.	**How can I register and update my e-invoice information to TM?**	You can register and update your information at TM E-Invoicing Portal, https://e-invoice.tm.com.my/
4.	**When do I need to register and update my e-invoicing information to TM?**	You can update your information in the TM E-Invoicing Portal anytime at your convenience. Should you need to update your address, or any other information related to e-invoicing, you may: i. Resubmit your details via the same portal, https://e-invoice.tm.com.my/ OR ii. Update info via link from email's confirmation registration
5.	**Will my updated information be protected and kept safe?**	This information collection exercise is solely for e-Invoice purposes and your data will not be shared with other parties. Submissions on the website are secure. For more details on how we process your personal data, please refer to our privacy notice : TM Privacy Notice

<table>
<tr><th>NO.</th><th>QUESTION</th><th>ANSWER</th></tr>
<tr>
<td>6.</td>
<td>What is Tax Identification Number (TIN)?</td>
<td>
Both individuals and entities who are registered taxpayers with IRBM are assigned with a Tax Identification Number (TIN) known as “Nombor Pengenalan Cukai”.
The TIN consist of a combination of the TIN Code and set of number as follows:
<table>
<tr><th>Category</th><th>Example</th></tr>
<tr><td>Individual TIN</td><td>IG115002000
IG4040080091
IG56003500070</td></tr>
<tr><td>Non-Individual TIN:
<table>
<tr><th></th><th>Category</th><th>TIN Code</th></tr>
<tr><td>1</td><td>Companies</td><td>C</td></tr>
<tr><td>2</td><td>Cooperative Societies</td><td>CS</td></tr>
<tr><td>3</td><td>Partnerships</td><td>D</td></tr>
<tr><td>4</td><td>Employers</td><td>E</td></tr>
<tr><td>5</td><td>Associations</td><td>F</td></tr>
<tr><td>6</td><td>Non-Resident Public Entertainers</td><td>FA</td></tr>
<tr><td>7</td><td>Limited Liability Partnerships</td><td>PT</td></tr>
<tr><td>8</td><td>Trust Bodies</td><td>TA</td></tr>
<tr><td>9</td><td>Unit Trusts/ Property Trusts</td><td>TC</td></tr>
<tr><td>10</td><td>Business Trusts</td><td>TN</td></tr>
<tr><td>11</td><td>Real Estate Investment Trusts/ Property Trust Funds</td><td>TR</td></tr>
<tr><td>12</td><td>Deceased Person’s Estate</td><td>TP</td></tr>
<tr><td>13</td><td>Hindu Joint Families</td><td>J</td></tr>
<tr><td>14</td><td>Labuan Entities</td><td>LE</td></tr>
</table>
</td><td>C20880050010
D4800990020
E91005500060
F10234567090</td></tr>
</table>
<table>
<tr><th>Category</th><th>Earlier version of TIN</th><th>TIN (Effective 2 January 2023)</th><th>Remarks</th></tr>
<tr><td>Individual</td><td>SG115002000
SG4040080091
OG56003500070</td><td>IG115002000
IG4040080091
IG56003500070</td><td>The prefix SG/OG converted to IG

The numeric characters remain unchanged</td></tr>
<tr><td>Non Individual</td><td>C2088005001
D480099002
E9100550006
F1023456709</td><td>C20880050010
D4800990020
E91005500060
F10234567090</td><td>The number “0” has been added at the end of the existing TIN</td></tr>
</table>
Checking for TIN can also be conducted through:
a) IRBM MyTax via https://mytax.hasil.gov.my;
b) HASiL Live Chat;
c) HASiL Care Line at +603-8911 1000 / +603-8911 1100 (Overseas);
d) Customer Feedback Form at HASiL’s Official Portal; or
e) Nearest HASiL Branch
</td>
</tr>
</table>

NO.	QUESTION	ANSWER
7.	**What supporting documents are required for e-Invoice with TM?**	To ensure that your e-Invoice information aligns with the mandatory fields required by the IRBM, TM will need you to provide the following supporting documents: i. Individual a) Screenshot of the individual's TIN via the MyTax portal – for Tax Identification Number (TIN) verification ii. Business a) Screenshot of the company's/individual's TIN via the MyTax portal – for Tax Identification Number (TIN) verification. b) Screenshot from the SSM portal via e-Search (JPEG format) – for Business Registration Number verification. c) Screenshot of the SST number from the official MySST website (PDF or JPEG format), if applicable – for SST number verification. Kindly submit these documents as attachments via the TM E-Invoicing Portal
8.	**What is the difference between the e-Invoice and Unifi bill?**	e-Invoice requires verification from the Inland Revenue Board of Malaysia (IRBM) before it is issued to customers via a QR Code inserted on the e-Invoice shared with customers. Unifi bill is the existing monthly bill that you receive for your Unifi subscription. The bill displays your Unifi account details, subscription / value added services, duration of charges, discount and total amount of your service. Should you require an e-invoice, you will receive two separate documents i.e. your unifi bill / existing bill and the e-invoice document. ***Note:*** *For payment purposes,* please continue to refer to your regular monthly Unifi bill
9.	**How will I receive my e-Invoice?**	Your e-Invoice will be sent via email from einvoicing.ar@tm.com.my. Please provide a valid email address when registering on the TM E-Invoicing Portal to ensure you receive your e-Invoice.

10.	**Upon registration, when can I expect to receive my e-invoice?**	Registration does not trigger the immediate issuance of an e-Invoice. TM requires additional time to validate your registration details and ensure accurate reporting and submission to the Inland Revenue Board of Malaysia (IRBM).. Once your registration details have been successfully validated, your e-Invoice will be issued after your next billing cycle: i. For newly registered customers, your e-invoice will be issued within 14 days from your next monthly bill date. ii. For registered customers, your e-invoice will be issued within 14 days from your monthly bill date. Your e-invoice will be sent via email from einvoice.ar@tm.com.my.

NO.	QUESTION	ANSWER
11.	**If I register for e-Invoice in July 2026, can I request e-Invoices for previous months, such as May and June 2026?**	No, you will not be able to receive e-Invoices for months prior to your registration date. Your e-Invoice will only be available from the month following your successful registration.
12.	**We need the e-Invoice as soon as possible for our internal records and payment processing. What should we do?**	Please be assured that any claims for income tax purposes can still be submitted to the Inland Revenue Board (IRB) and remain tax-deductible using your existing billing documents, in accordance with the guidelines outlined in the IRBM FAQ (refer FAQ) below: 4. Are taxpayers allowed to continue claiming for tax deduction / personal tax relief without an e-Invoice? Yes, taxpayers can continue to claim tax deductions or personal tax relief using existing documentation until such time the legislation has been amended. There is no change to our existing billing and payment process. You will continue to receive your regular bill and make payment as usual, even with the introduction of e-Invoice. Once you are successfully onboarded to e-Invoicing, you will also receive an e-Invoice with the IRBM QR code. Therefore, you will receive two separate documents: your regular bill for payment purposes and an e-Invoice for tax purposes.

13.	**What happens if I do not submit the information required for e-Invoice to TM?**	If the required information is not provided or inaccurate, your application for e-Invoice may be rejected by IRBM during the validation process. Hence, TM will not be able to issue a validated e-Invoice document.
14.	**Would IRBM's requirement for e-invoicing have any implication on payments between a buyer and a seller?**	No, e-invoicing should not affect payments between a supplier and buyer. According to IRBM (refer FAQ), during this period, taxpayers may provide either a regular bill, receipt, or invoice (if the supplier has not yet adopted e-Invoice) or a validated e-Invoice to support transactions for tax purposes until the full rollout. Thus, there will be no changes to our billing process. You will continue receiving and paying bills as usual until e-Invoice is fully implemented.

NO.	QUESTION	ANSWER
		FOR UNIFI STORE PURCHASES
15.	**How do I request an e-Invoice for purchases made at Unifi Stores?**	To request an e-Invoice for your purchases made at a Unifi Store, please access the TM E-Invoicing Portal and complete Sections A to D.
16.	**What is the timeline to request for the e-invoices of the purchases made in Unifi Store?**	You may request for the e-invoices for your current month's purchases before 11.59 PM of the last day of the current month. At midnight, all sales transactions that are not individually e-invoiced will be consolidated and sent to IRBM as a consolidated e-invoice. Please note that TM has no obligation to issue an e-invoice to the customers for any request of e-invoices that are submitted later than the above mentioned time frame. For further details, please refer to below examples: **Scenario 1:** A customer made a purchase on 1 July 2025. Hence, the customer is to request for an e-invoice by providing all required information through TM e-Invoicing Portal starting from the purchase date, and up to the last day of the month, i.e. 31 July 2025 at 11.59 PM. **Scenario 2:** A customer made a purchase on 31 July 2025. The customer is to request for an e-invoice by providing required information through TM e-Invoicing Portal starting from the purchase time until 11:59 PM on the same day, as it is the last day of the month.

		Scenario 3: A customer made a purchase on 31 July 2025. The customer requested for an e-invoice at 12.00 AM, 1 August 2025. This request cannot be submitted and processed by TM.
17.	**I purchased devices from Unifi Express/ TM Authorised Dealers. How do I get the e-invoices?**	Unifi Express/ TM Authorized Dealers (TADs) are independent entities authorized by TM to sell TM products. Thus, e-Invoices for purchases from TADs are not processed and issued by TM. Should you require e-Invoices for purchases made from TAD, you may request it directly from the TAD personnel.
18.	**Do I need to request an e-Invoice via the TM E-Invoicing Portal every time I make a purchase at a Unifi Store?**	Yes, for every purchase made at Unifi Store, you are required to submit your details via the TM E-Invoicing Portal to receive your e-Invoice.