

Self-billed invoice

23. (1) A recipient approved by the Director General to issue a self-billed invoice shall state thereon the following particulars:

- (a) the name, address and identification number of the supplier and the recipient;
- (b) the word "self-billed invoice" in a prominent place;
- (c) the invoice serial number;
- (d) the date of invoice;
- (e) the reference number of the Director General's approval;
- (f) a description sufficient to identify the goods or services supplied;
- (g) for each description, distinguish the type of supply for standard rate, zero rate and exempt, the quantity of the goods or the extent of the services and the amount payable, excluding tax;
- (h) any discount offered;
- (i) the total amount payable excluding tax, the rate of tax and the total tax chargeable to be shown as a separate amount;
- (j) the total amount payable inclusive of total tax chargeable; and
- (k) any amount referred to in paragraphs (i) and (j) expressed in a currency other than ringgit shall also be expressed in ringgit in accordance with paragraph 5 of the Third Schedule of the Act.

(2) Any recipient approved by the Director General to issue self-billed invoice to be treated as a tax invoice under subsection 33(5) of the Act shall be subject to the following conditions:

- (a) the recipient is allowed to issue self-billed invoices in respect of the supplier's supplies for a period which shall not be later than—
 - (i) the expiry of a period of twelve months from the effective date of the approval by the Director General; or
 - (ii) the expiry of the period of the contracts between the recipient and the supplier for the supply of goods and services to which the self-billing agreement relates;
- (b) a copy of any self-billed invoice shall be provided to the supplier and another copy shall be retained by the recipient; and

(c) the supplier and the recipient shall notify each other if either one of them ceases to be registrable, transfers his business as a going concern or becomes registered under a new identification number.