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Implementation of e-Invoice - Frequently Asked Questions (FAQs) for Healthcare Industry

The Inland Revenue Board (IRB) has issued the e-Invoice FAQs for the healthcare industry (updated on 16 November 2023).

The key notable points in the above-mentioned FAQs are:

- For the purposes of e-Invoice, the Buyer's details should be the details of the parent / guardian / any other relevant parties who are paying the medical expenses for the child who is below 18 years of age.
- Hospitals are allowed to issue consolidated e-Invoice for transactions where patients do not require an e-invoice (e.g. self-paying patients).
- Issuance of an e-invoice is required for collection of non-refundable deposits for admission to hospitals (not required for refundable deposits).
- The hospital is required to issue and submit the "Detailed Bill" which contains breakdown of charges incurred (not the "Summary Bill") as the type of e-invoice for IRB's validation.
- Hospital is allowed to keep the current billing arrangement for the following transactions:
 - Medical charges jointly covered by insurance / third party administrator and the patients (Note: Those bills would have to be in e-Invoice upon implementation of e-Invoice.)
 - Professional fees billed by consultants during a month which are subsequently included in the invoice issued by the hospital to the patients
 - Cases where a patient is referred to a sister company or another private hospital and gets discharged at the referred hospital
 - Transactions involving payment from multiple payors
 - Staff medical expenses paid by hospital
- Where a draft / proforma bill is required to be issued by the hospital to an insurance company for the request of the Final Guarantee Letter, the hospital is required to submit the e-invoice to the IRB for validation once the billing arrangement has been finalised.
- Where the contract for service is between a hospital and an individual doctor, the said doctor should be responsible to issue the e-invoice.
- Where the contract for service is between a hospital and a company representing the doctor, the said company should be responsible to issue the e-invoice.
- Consultants are required to comply with the implementation of e-Invoice according to their annual turnover or revenue thresholds notwithstanding that the hospital would still provide invoices to the patients.
- e-Invoice shall be issued for rental of space within the hospital compound.

The above-mentioned FAQs is available on IRB's website www.hasil.gov.my (Home > e-Invoice > Industry Specific Frequently Asked Questions).

Have questions?

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