

Table 3.6 – Activities that require e-Invoice to be issued for each transaction and consolidated e-Invoice would not be allowed

No	Industry / Activity	Types of activities / transactions where consolidated e-Invoice is not allowed
1	Automotive	<p>Sale of any motor vehicle</p> <p><i>Note that motor vehicle refers to a vehicle of any description, propelled by means of mechanism contained within itself and constructed or adapted to be capable of being used on roads, and includes a trailer</i></p>
2	Aviation	<ul style="list-style-type: none"> • Sale of flight ticket • Private charter
3	Luxury goods and jewellery	<p>Details will be released in due course</p> <p><i>Note that this is currently being put on hold until such time when the details are made available. Taxpayers are allowed to issue consolidated e-Invoice (in the event the buyers do not request for e-Invoice) until further notice</i></p>
4	Construction	<p>Construction contractor undertaking construction contract, as defined in the Income Tax (Construction Contracts) Regulations 2007</p>
5	Wholesalers and retailers of construction materials	<p>Sale of construction materials, regardless of volume sold</p> <p><i>Note that construction material is defined as any type, size and nature of material, initial, temporary, intermediate or finished whether manufactured locally or imported used for the purposes of construction industry as specified under the Fourth Schedule of Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994</i></p>

No	Industry / Activity	Types of activities / transactions where consolidated e-Invoice is not allowed
6	Licensed betting and gaming	<p>Pay-out to winners for all betting and gaming activities</p> <p><i>Note that however pay-out to winners in relation to betting and gaming (i) in casino and (ii) from gaming machines are exempted from e-Invoice until further notice.</i></p>
7	Payment to agents / dealers / distributors	<p>Payments made to agents, dealers or distributors</p> <p><i>Pursuant to Section 83A(4) of the Income Tax Act 1967, “agent, dealer or distributor” refers to any person who is authorised by a company to act as its agent, dealer or distributor, and who receives payment (whether in monetary form or otherwise) from the company arising from sales, transactions or schemes carried out by him as an agent, dealer or distributor</i></p>

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