

Ref: ONE/FA/2025-001

22 January 2025

Dear Valued Customers,

E-Invoicing Implementation

Ocean Network Express (Malaysia) Sdn. Bhd. is the agent appointed by our principal i.e. Ocean Network Express Pte. Ltd. ("ONE SG"), a company incorporated in Singapore, to be an exclusive agent in respect of liner services and containerised cargo as moves on the ONE SG 's liner services to and from the national territory of Malaysia. Based on this principal-agent arrangement, all our invoices are billed by ONE SG.

Per Inland Revenue Board of Malaysia (IRBM) E-Invoice Specific Guideline Version 3.1 (published on 04 October 2024), below clauses related to cross border transactions refer:

"10.2 Foreign supplier refers to any supplier operating outside of Malaysia / not established in Malaysia, including non-Malaysian individual. Conversely, foreign buyer refers to any foreign person who acquires goods and/or services from Malaysia.

10.3 Cross-border transactions consist of the following:

- (a) Goods sold or services rendered by Foreign Seller (Supplier) to Malaysia Purchaser (Buyer); and
- (b) Goods sold or services rendered by Malaysia Seller (Supplier) to Foreign Purchaser (Buyer)

10.4.3 Given that the Foreign Seller is not mandated to implement Malaysian's e-Invoice, the Malaysia Purchaser is required to issue a self-billed e-Invoice to document the said expense. A self-billed e-Invoice is required to support the said transaction for tax purpose."

As ONE SG is a foreign supplier by reference to the above specific guidelines, invoices raised to the customers are not subject to Malaysia e-Invoicing requirements. Every customer shall fulfil the self-billing requirement for e-Invoicing purposes in accordance with their respective implementation timeline for all applicable sales transactions by ONE SG.

For further information, you may refer seek clarification from your tax consultant or IRBM.

Thank you for your attention to above.

Yours faithfully,

The Management
Ocean Network Express (Malaysia) Sdn. Bhd.
Agent for Carrier, Ocean Network Express Pte. Ltd.