



# e-Invoicing

## Highlights from your advisers

Based on the IRBM's e-Invoice Guideline (Version 3.2) and e-Invoice Specific Guideline (Version 3.0)



31 July 2024

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KPMG in Malaysia

# Table of Contents

## e-Invoicing

- 1 IRBM's e-Invoice Guideline (Version 3.2)
- 2 IRBM's e-Invoice Specific Guideline (Version 3.0)

# **IRBM's e-Invoice Guideline (Version 3.2)**



# IRBM's e-Invoice Guideline (Version 3.2)

The e-Invoice Guideline (Version 3.2) issued on 30 July 2024 under Section 134A of the ITA replaces the e-Invoice Guideline (Version 3.1) issued on 19 July 2024. The notable updates are detailed below.

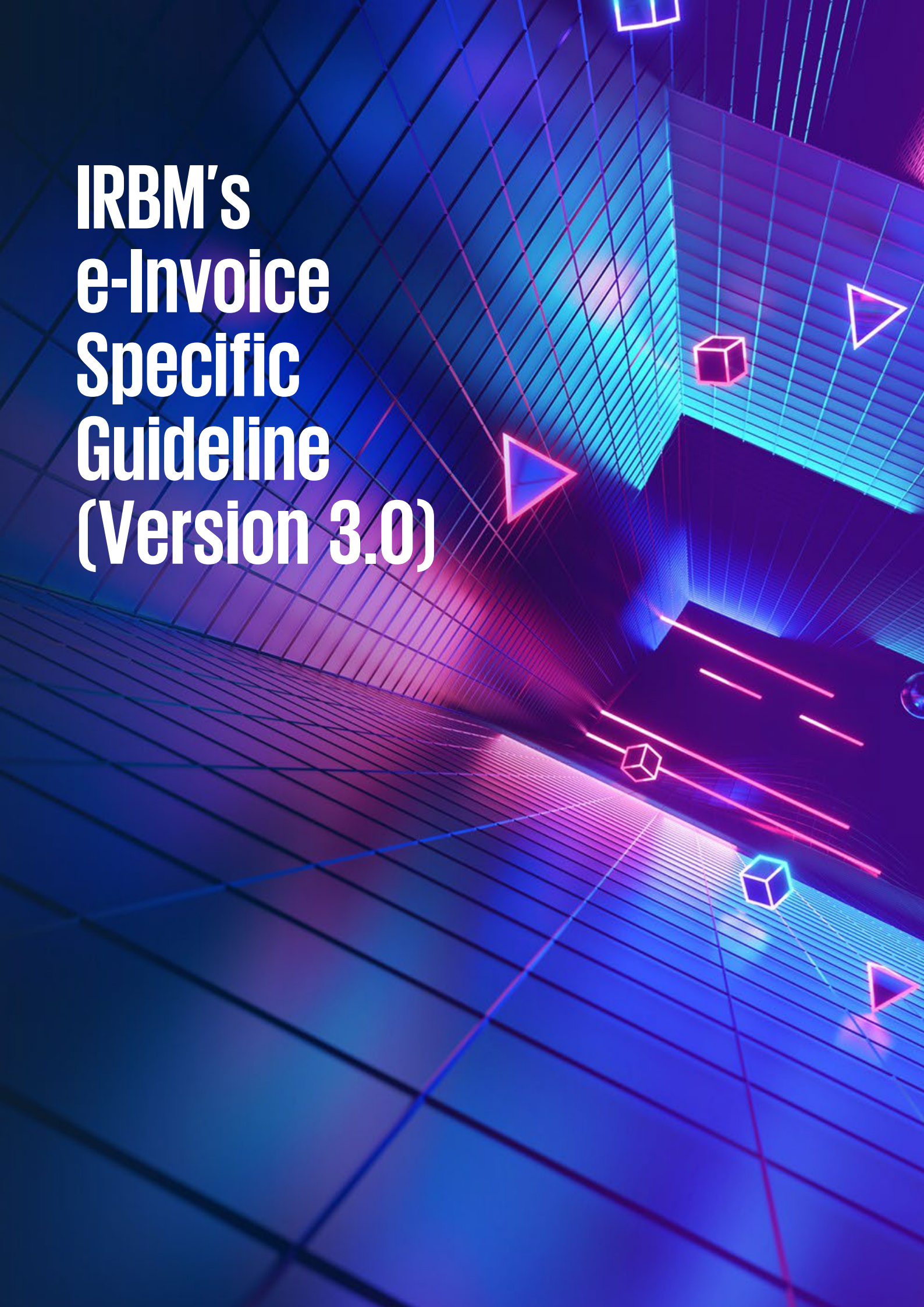
Source for the Guideline: Official portal of [IRBM](#)

## Exemptions from e-Invoice implementation

The list of exemptions from e-Invoice implementation include the taxpayers with an annual turnover or revenue of less than RM150,000

The IRB has stated that the conditions and criteria will be included in the General Frequently Asked Questions.

# IRBM's e-Invoice Specific Guideline (Version 3.0)



# IRBM's e-Invoice Specific Guideline (Version 3.0)

The e-Invoice Specific Guideline (Version 3.0) issued on 30 July 2024 under Section 134A of the ITA replaces the e-Invoice Specific Guideline (Version 2.2) issued on 28 June 2024. The notable updates are detailed below.

Source for the Guideline: Official portal of [IRBM](#)

## Consolidated self-billed e-Invoice

The IRB has provided clarification where the timing of issuance of consolidated self-billed e-Invoice is similar to the timing of issuance of consolidated e-Invoice i.e., to submit the consolidated self-billed e-Invoice to IRBM on a monthly basis, within seven (7) calendar days after the month end.

## Issuance of consolidated self-billed e-Invoice

For issuance of consolidated self-billed e-Invoice, Buyer (assuming the role of Supplier) will be required to complete the Supplier's details and certain transaction details as per following table:

No.	Data field	Details to be included by Buyer in consolidated self-billed e-Invoice	Additional remarks
1.	Supplier's Name	Name of Supplier	Buyer to input " <b>General Public</b> " in the consolidated self-billed e-Invoice
2.	Supplier's TIN	TIN of Supplier	Buyer to input " <b>EI0000000010</b> " in the consolidated self-billed e-Invoice
3.	Supplier's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	Buyer to input " <b>NA</b> "
4.	Supplier's Address	Address of Supplier	Buyer to input " <b>NA</b> "
5.	Supplier's Contact Number	Telephone number of Supplier	Buyer to input " <b>NA</b> "
6.	Supplier's SST Registration Number	SST registration number of Supplier	Buyer to input " <b>NA</b> "
7.	Supplier's MSIC code	MSIC code of Supplier (where applicable)	Buyer to input " <b>00000</b> "

No. (cont'd)	Data field (cont'd)	Details to be included by Buyer in consolidated self-billed e-Invoice (cont'd)	Additional remarks (cont'd)
8.	Supplier's Business Activity Description	Description of the Supplier's business activity	Buyer to input "NA"
9.	Classification	Classification of product or services	Buyer to input a 3-digit integer (e.g., "000" to "999"), in accordance with the catalogue set by IRBM.
10.	Description of Product / Services	Details of products or services being billed for a transaction with Supplier	<p>IRBM allows the Buyers to adopt one (or a combination) of the following methods for the consolidated self-billed e-Invoice:</p> <ul style="list-style-type: none"> <li>a) Summary of each receipt is presented as separate line items</li> <li>b) List of receipts (in a continuous receipt number) is presented as line items (i.e., where there is a break of the receipt number chain, the next chain shall be included as a new line item)</li> <li>c) Branch(es) or location(s) will submit consolidated self-billed e-Invoice, adopting either (a) or (b) above for the receipts issued by the said branch(es) or location(s).</li> </ul> <p>Note that for any method adopted by businesses, the <b>receipt reference number for each transaction are required to be included</b> under this field in the consolidated self-billed e-Invoice.</p>

## Interim relaxation period for each implementation phase

The GOM has agreed to provide taxpayers a six-month interim relaxation period from the date of mandatory implementation as follows:

Targeted taxpayers	Interim Relaxation Period
Taxpayers with annual turnover or revenue of more than RM100 million	1 August 2024 to 31 January 2025
Taxpayers with annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025 to 30 June 2025
All other taxpayers	1 July 2025 to 31 December 2025

## e-Invoicing treatment during the interim relaxation period

The GOM has agreed to allow the taxpayers to adopt the following during the six-months interim relaxation period:

- a) Issuance of consolidated e-Invoice for all activities and transactions, including the industries or activities listed under Section 3.7 of the e-Invoice Specific Guideline (Version 3.0).
- b) Issuance of consolidated self-billed e-Invoice for all self-billed circumstances outlined under Section 8.3 of the e-Invoice Specific Guideline (Version 3.0).
- c) No restriction on information to input in “*Description of Product or Service*” field for consolidated e-Invoice or consolidated self-billed e-Invoice i.e., taxpayers not required to input receipt / statement / bill reference numbers.
- d) Not required to issue individual e-Invoice or individual self-billed e-Invoice, even if the Buyer or Supplier has made a request for the individual e-Invoice or self-billed e-Invoice, provided that the taxpayers comply with item (a) or (b) above, as the case may be.

## Prosecution action by IRBM during interim relaxation period

The IRBM will not undertake any prosecution action under Section 120 of the ITA during the relaxation period on non-compliance of the e-Invoice requirements, provided that taxpayers comply with the requirements mentioned.



# Insights on Earlier Tax Whiz

Please refer below to our earlier Tax Whiz for more information.

No.	Subject	Date of issue
1	e-Invoicing – Media Release by MIRB	29 July 2024

The table below sets out the various abbreviations and references used in this publication.

Abbreviation	Reference
GOM	Government of Malaysia
ITA	Income Tax Act, 1967
IRBM	Inland Revenue Board of Malaysia
MSIC	Malaysia Standard Industrial Classification
SST	Sales and Service Tax
TIN	Tax Identification Number

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