



# e-Invoicing

## Highlights from your advisers

Based on the IRBM's e-Invoice Guideline (Version 2.2) and e-Invoice Specific Guideline (Version 2.0) dated 9 February 2024



16 February 2024

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KPMG in Malaysia

# **e-Invoice Guideline (Version 2.2)**



# e-Invoice Guideline (Version 2.2)

The e-Invoice Guideline (Version 2.2) released on 9 February 2024 issued under Section 134A of the ITA replaces the e-Invoice Guideline (Version 2.1) issued on 28 October 2023. The notable updates are detailed below.

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

## Implementation timeline

The e-Invoice Guideline (Version 2.2) provides further clarification on the implementation timeline where the compliance obligation of issuing e-Invoice lies with the Supplier (or the Buyer in the case of self-billed e-Invoice). Taxpayers may receive either normal receipt (if the Supplier has yet to implement e-Invoice in accordance with the implementation timeline) or validated e-Invoice during the transitional period, until full implementation has been in place.

## Persons exempted from issuing e-Invoice

Individual who is not conducting business has been included in the exempted persons listed in the e-Invoice Guideline (Version 2.2).

Therefore, there are twelve (12) persons currently listed as those not required to issue an e-Invoice (including self-billed e-Invoice). For tax purposes, only the receipts (bills / invoices have been removed from the updated Guidelines) issued by the exempted persons would be used as proof of expense.

For transactions with the following exempted persons, Suppliers are allowed to input Buyer's TIN field with the General TIN (i.e. *E100000000040*)

- Government
- State government and state authority
- Government authority
- Local authority
- Statutory authority and statutory body
- Facilities provided by the above government, authority or body (e.g. hospital, clinic, multipurpose hall, etc.)

*Note: Appendix 1 – List of General TIN of the e-Invoice Specific Guideline (Version 2.0) includes exempt institutions that are not assigned with TIN where the Buyer's General TIN is applicable.*

## Rejection or cancellation

The e-Invoice Guideline (Version 2.2) further clarifies that the 72-hour timeframe for Buyers to raise rejection request and/or Supplier to cancel the e-Invoice is for the convenience of both Suppliers and Buyers. Should the Supplier choose not to utilize the cancellation / rejection function, any adjustment can still be done via the issuance of credit note / debit note / refund note e-Invoice.

## Required fields for e-Invoice (Appendix 1)

There are 55 data fields (previously 51) that are required for the issuance of an e-Invoice which are grouped into 8 categories (previously 9). The updates to the data fields are listed below.

No.	Changes	Category	Field Name	Remarks
1.	Amendment	Supplier's Details	Supplier's Registration / Identification Number / Passport Number	MyTentera (for Malaysian individual) and MyPR / MyKAS (for non-Malaysian individual) identification number have been included.
2.	Amendment	Buyer's Details	Buyer's Registration / Identification Number / Passport Number	MyTentera (for Malaysian individual) and MyPR / MyKAS (for non-Malaysian individual) identification number have been included.
3.	Removal	Invoice Details	Date and Time of Validation	The data field on the actual date and time that the e-Invoice was validated has been removed.
4.	Amendment	Invoice Details	Frequency of Billing	Further examples have been provided on the frequency of the invoice (e.g., Daily, Weekly, Biweekly, Bimonthly, Quarterly, Half-yearly, Others / Not Applicable)  <i>Note: Initially included in the IRBM's data catalogue released on 12 October 2023, the Frequency of Billing has not been included in the Codes listed in the SDK.</i>
5.	Amendment	Invoice Details	Billing Period	The example format of the billing period has changed (e.g. 2025-01-01 – 2025-01-31).

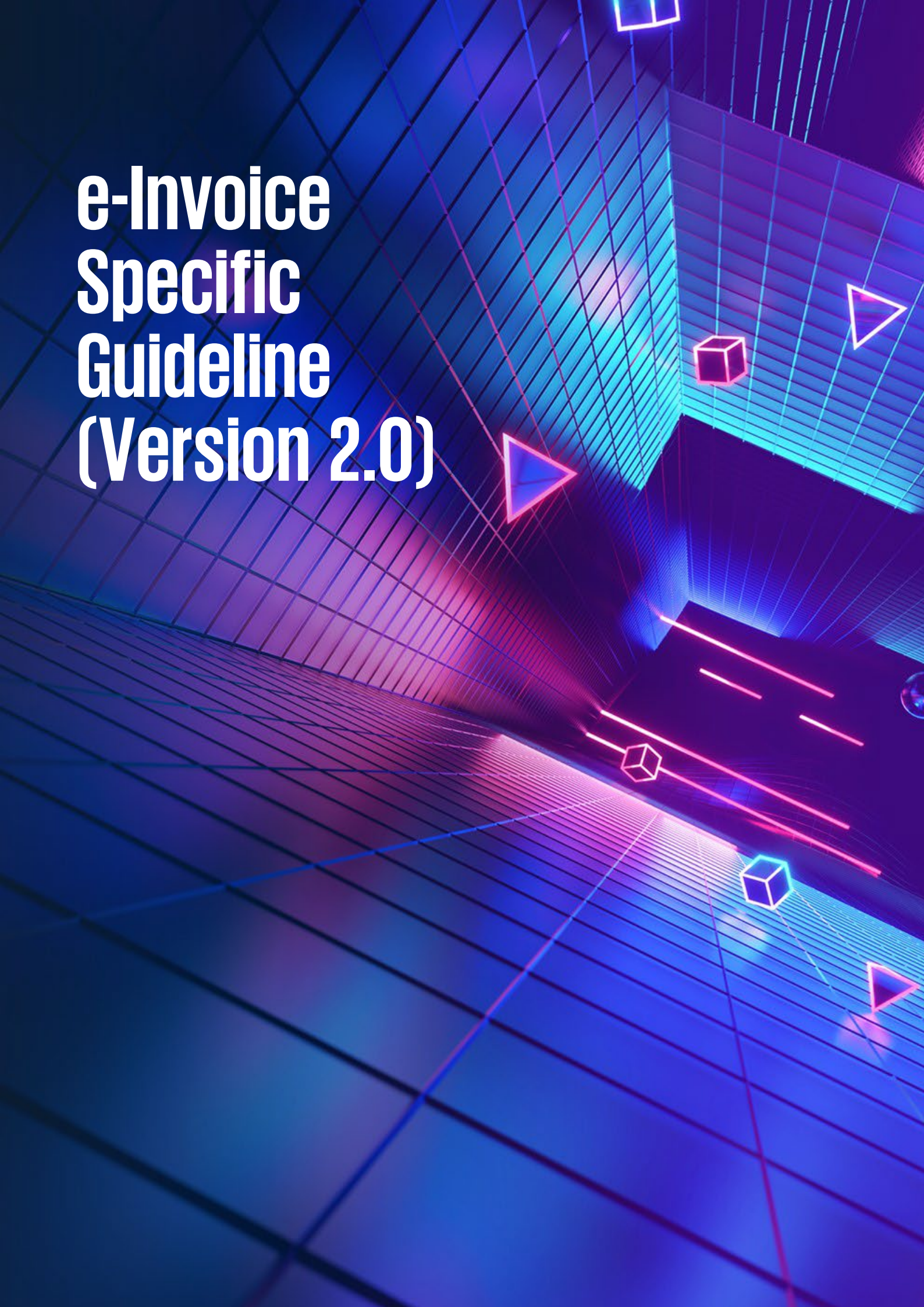
No.	Changes	Category	Field Name	Remarks
6.	Removal	Unique ID Number	IRBM Unique Identifier Number	The data field for which the reference number assigned by the IRBM has been removed.
7.	Amendment	Products / Services	Tax Type	This data field is applicable for both line item and invoice level.
8.	Amendment	Products / Services	Tax Rate	This data field is mandatory if applicable.
9.	Amendment	Products / Services	Tax Amount	This data field is applicable for both line item and invoice level.
10.	Amendment	Products / Services	Subtotal	Further clarified to detail that the amount excludes charges. This data field is applicable for line item only.
11.	Amendment	Products / Services	Total Excluding Tax	This data field is the sum of amount payable which is inclusive of applicable discounts and charges and excluding any applicable taxes such as sales tax and service tax. This data field is applicable for both line item and invoice level.
12.	Amendment	Products / Services	Total Including Tax	This data field is applicable for invoice level only.
13.	New	Products / Services	Total Net Amount	<p>This data field is the sum of total amount payable (inclusive of applicable line item and invoice level discounts and charges) excluding any applicable taxes (e.g. sales tax, service tax).</p> <p>This data field is applicable for invoice level only and is optional, where applicable.</p>
14.	New	Products / Services	Total Payable Amount	This data field is the sum of amount payable (inclusive of total taxes chargeable) excluding any amount paid in advance and any rounding adjustment and is applicable at invoice level only.
15.	New	Products / Services	Rounding Amount	Rounding amount added to the amount payable and is applicable at invoice level only. This data field is optional, where applicable.
16.	New	Products / Services	Total Taxable Amount Per Tax Type	This data field is the sum of amount chargeable for each tax type and is applicable for invoice level only.

No.	Changes	Category	Field Name	Remarks
17.	Amendment	Products / Services	Discount Rate	This data field is applicable for both line level and invoice level.
18.	Amendment	Products / Services	Discount Amount	This data field is applicable for both line level and invoice level.
19.	New	Products / Services	Fee / Charge Rate	Charge associated with the product or service (be it in the form of percentage (%) or prevailing specified rate) imposed after tax. This data field is applicable for both line item and invoice level and is optional, where applicable.
20.	New	Products / Services	Fee / Charge Amount	Charge associated with the product or service imposed after tax. This is applicable for both line item and invoice level and is optional, where applicable.
21.	Amendment	Payment Info	Prepayment Amount	This data field has been renamed from Payment Amount to Prepayment Amount.
22.	Amendment	Payment Info	Prepayment Date	This data field has been renamed from Payment Date to Prepayment Date.
23.	Amendment	Payment Info	Prepayment Reference Number	This data field has been renamed from Payment Reference Number to Prepayment Reference Number.

## Annexure to the e-Invoice (Appendix 2)

Under the *Shipping Recipient's Registration Number* data field, MyTentera (for Malaysian individual) and MyPR / MyKAS (for non-Malaysian individual) identification number have been included.

# e-Invoice Specific Guideline (Version 2.0)



# e-Invoice Specific Guideline (Version 2.0)

The e-Invoice Specific Guideline (Version 2.0) released on 9 February 2024 issued under Section 134A of the ITA replaces the e-Invoice Specific Guideline (Version 1.1) issued on 28 October 2023. The notable updates are detailed below.

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

## Buyer's details

The IRBM has provided the following additional concession to individual buyers, where:

Malaysian individuals – MyTentera identification number can be provided.

Non-Malaysian individuals – MyPR or MyKAS identification number can be provided. In the event that a non-Malaysian individual does not have a TIN, Supplier may use the General TIN (i.e. *EI00000000020* - Foreign Buyer's TIN), along with the passport number/ MyPR / MyKAS identification number of the said individual.

## Consolidated e-Invoices

The e-Invoice Specific Guideline (Version 2.0) provides further guidance for Suppliers to adopt one, or a combination of the following methods for consolidated e-Invoices:

- a) The summary of each receipt is presented as separate line items in the consolidated e-Invoice
- b) The 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)
- c) Each branch or location will submit a consolidated e-Invoice, adopting either (a) or (b) above for the receipts issued by the said branch or location

The following example methods in the previous Guideline have been removed:

- Summary of all the receipts is presented as a single line item
- Summary of all the receipts issued by each branch or location is presented as separate line items

For any methods adopted by businesses, only the receipt reference number (previously included bill and invoice reference number) for each transaction is required to be included under Description of Product / Services data field for consolidated e-Invoice.

Consolidation does not apply to self-billed e-Invoices.



## Activities where consolidation of e-Invoice is not allowed

Luxury goods and jewellery industry / activity is currently being put on hold until such time when the details are made available.

It remains to be seen if further definitions on the scope to which extent luxury goods and jewellery may cover will be detailed for the purpose of e-Invoicing.

The IRBM recognizes the potential challenges in getting e-Invoice to be issued to individual buyers for the activities where consolidation of e-Invoice is not allowed.

Therefore, a concession has been granted to individual Buyers (*referring to Buyer's details*) where for Malaysian individuals, TIN and/or MyKad / MyTentera identification number may be provided. As for non-Malaysian individuals, TIN or both TIN and passport number / MyPR / MyKAS identification number may be provided. In the event that a non-Malaysian individual does not have a TIN, Supplier may use the General TIN.

## Statements or bills on a periodic basis

The e-Invoice Specific Guideline (Version 2.0) has been updated to include that Suppliers are required to issue e-Invoice as proof of income and/or proof of expense for items that are shown in the statement.

Concession has also been provided where business registration numbers for foreign businesses are not available or not provided, Supplier may input "NA" in the Buyer's Registration / Identification Number / Passport Number data field.

## Employment perquisites and benefits

The IRBM has further clarified that businesses will be allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting document issued by the Supplier to support the particular transactions as proof of expense for tax purposes.

## Certain expenses incurred by employee on behalf of the employer

The IRBM has further clarified that businesses will be allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting document issued by the Supplier to support the particular transactions as proof of expense for tax purposes.

## Self-billed e-Invoice

Two additional transactions are allowed for self-billed e-Invoice, which are:

- Payment / Credit to taxpayers recorded in a statement / bill issued on a periodic basis (e.g. rebate)
- Interest payment

Further clarification is provided on self-billed e-Invoice where the other party is no longer required to issue an e-Invoice for self-billed e-Invoice which has been issued for the particular transaction.

Additional concessions have also been provided for the required data fields:

- Supplier's MSIC code - Buyer may choose to input "00000" if such information is not available or not provided
- Supplier's Business Activity Description – Buyer may input "NA" if such information is not available or not provided

## Transactions which involve payments (whether in monetary form or otherwise) to ADD

The e-Invoice Specific Guideline (Version 2.0) has updated the scope of e-Invoicing to include any other incentive (whether monetary or otherwise) the ADD is eligible to receive from the Seller and is not limited to payment only.

For Malaysian businesses, it is mandatory for Malaysian ADD to provide TIN and business registration number.

However, for foreign businesses, where information is not available or provided, Seller may input "E100000000030" for Foreign ADD's TIN and "NA" for business registration number.

## Cross border transactions

For importation of goods, the Malaysian Purchaser should issue a self-billed e-Invoice upon obtaining customs clearance.

For importation of services, self-billed e-Invoice should be issued, whichever earlier:

- Upon payment made by the Malaysian Purchaser; or
- Upon receipt of invoice from foreign supplier.

## Profit distribution (e.g. dividend distribution)

For Malaysian businesses, it is mandatory for Malaysian businesses to provide TIN and business registration number.

However, for foreign businesses, where information is not available or provided, taxpayer that makes the distribution may input “E100000000030” for Foreign Recipient TIN and “NA” for business registration number.

## Currency exchange rate

In the previous e-Invoice Specific Guideline (Version 1.1), Supplier is required to include the RM-equivalent in the e-Invoice.

However, in the recently released e-Invoice Specific Guideline (Version 2.0), the Supplier may choose from either the following methods for the purposes of e-Invoice issuance:

- In the relevant foreign currency and the applicable currency exchange rate, without the RM-equivalent;
- In the relevant foreign currency and the applicable RM-equivalent, without the currency exchange rate; or
- In the relevant foreign currency, the applicable RM-equivalent along with the currency exchange rate.

## E-Commerce

In line with the FAQ released on 22 December 2023, the IRBM has included further guidance for e-Commerce in the e-Invoice Specific Guideline (Version 2.0) as follow:-

### 1. Sale of goods or provision of services on the e-Commerce platform

The e-Commerce platform provider is responsible for the issuance of:

- e-Invoice (upon Purchaser’s request), or
- receipt (if no e-Invoice is requested by the Purchaser).

For transactions with purchasers who do not require e-Invoice, a consolidated e-Invoice may be prepared on a monthly basis and submitted to the IRBM within 7 calendar days after the month end (except for the transactions / activities listed where consolidated e-Invoice is not allowed)

Merchants and/or service providers are not required to issue the e-Invoice or receipt to the Purchaser.

## E-Commerce (cont'd)

### 2. Payment from e-Commerce platform provider to merchant and/or service provider in respect of goods sold and/or services performed

The e-Commerce platform provider is responsible for the issuance of self-billed e-Invoice upon the conclusion of a sale or transaction on the e-commerce platform.

The e-Commerce platform provider is allowed to create and submit self-billed e-Invoice in accordance with the current issuance frequency of issuing statements (e.g. daily, weekly, monthly, bi-monthly) to merchant and/or service provider.

However, the e-Commerce platform provider is not allowed to issue consolidated e-Invoice.

As a concession, where information is not available or not provided for foreign merchant and/or service provider, e-Commerce platform provider may input "E10000000030" for TIN and "NA" for business registration number.

### 3. Charges for the use of platform imposed by e-Commerce platform provider to merchant and/or service provider

The e-Commerce platform provider is responsible for the issuance of e-Invoice on the charges imposed to the merchant and/or service provider for the use of platform.

As a concession, where information is not available or not provided for foreign merchant and/or service provider, e-Commerce platform provider may input "E10000000020" for TIN and "NA" for business registration number.

## API Overview

This section has been removed, where details are to be referred to in the SDK.

## Cybersecurity

The IRBM has clarified that it will ensure that MyInvois System complies with and is certified with ISO/IEC 27001 Information Security Management System (ISMS) and ISO 22301 Business Continuity Management System BCMS Audit Certification.

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

Abbreviation	Reference
ADD	Agents, Dealers or Distributors
API	Application Programming Interface
FAQ	Frequently Asked Question
ITA	Income Tax Act, 1967
IRBM	Inland Revenue Board of Malaysia
MSIC	Malaysia Standard Industrial Classification
SDK	Software Development Kit
TIN	Tax Identification Number

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