KPMG

KPMG in Malaysia

e-Invoicing

Software Development Kit highlights

Based on IRBM's release on 9 February 2024

16 February 2024

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Software Development Kit

On 9 February 2024, the IRBM released an e-Invoicing SDK comprising of two main types of APIs: Platform APIs and e-Invoice APIs. These APIs serve to facilitate interaction between taxpayer systems and the MyInvois System, enabling seamless submission, validation, and management of e-Invoices.

Source for the SDK: Official portal of IRBM

Platform APIs

APIs	Description
Login as Taxpayer System & Login as Intermediary System	These APIs authenticate ERP systems associated with specific taxpayers or intermediaries, issuing access tokens for accessing protected APIs. Tokens have expiration periods, necessitating renewal for continued access.
Get All Document Types, Get Document Type & Get Document Type Version	These APIs allow taxpayer systems to retrieve information about document types supported by the MyInvois System, including their definitions and versions. Document-type versions facilitate the evolution of data structures over time while maintaining compatibility.
Get Notifications	This API enables ERP systems to query previously sent notifications, supporting email notifications and implementing a paging mechanism to manage large result sets.

e-Invoice APIs

APIs	Description
Validate Taxpayer's TIN	This API validates TINs before their inclusion in invoices, ensuring accuracy and compliance.
Submit Documents	The primary API for submitting signed documents to the MyInvois System, supporting JSON and XML formats and enforcing structural validations.
Cancel Document & Reject Document	These APIs allow for the cancellation or rejection of previously issued documents, with time limits and specific conditions to ensure timely corrections.
Get Recent Documents, Get Submission, Get Document, & Get Document Details	These APIs enable retrieval of recent documents, submission information, document details, and validation results, supporting various filters and pagination for efficient data retrieval.
Search Documents	A comprehensive API for searching documents based on various filters, supporting pagination to handle large result sets.

Validation Rules

When "Submit Documents" API is called, it performs minimal set of validations through validation rules to check that submission is of correct structure. This comprehensive suite of validators ensures the accuracy, integrity, and compliance of submitted documents within the e-Invoicing framework.

Structure Validator

- Validates document type version to ensure conformity with required structure
- Supports XML and JSON formats, adhering to UBL 2.1 standards for Invoice documents

Core Fields Validator

Ensures presence of essential fields necessary for document processing

Signature Validator

Validates document signatures to ensure authenticity and integrity

Taxpayer Validator

- Confirms validity of referenced taxpayers at document issuance date
- Utilizes asynchronous processing for nuanced issuer checks

Referenced Documents Validator

Validates credit notes, debit notes, and refund notes to ensure they are valid invoices upon registration

Code Validator

- Checks various codes within submitted documents (e.g., currency codes, tax types) for validity
- Refers to comprehensive code tables for verification

Duplicate Document Validator

Identifies instances of duplicate submissions to prevent processing errors

Code Tables

The data catalogue initially released by the IRBM on 12 October 2023 detailing the relevant codes to refer to for certain required fields for e-Invoice is now available in the SDK. The JSON files are also available for download via the SDK microsite.

Classification Codes

- Defines the category of products or services and can be used for the "Classification" data field
- Increased to 43 codes (previously 40 codes) with additional codes for dental examination or treatment, fertility treatment and treatment and home care nursing, daycare centres and residential care centres

Country Codes

- To provide address information and is also to be used for the "Country of Origin" data field
- Following the ISO-3166 alpha-3 approach
- E.g. MYS for Malaysia, SGP for Singapore

Currency Codes

- To provide currency information and can be used for the "Invoice Currency Code" data field
- Following the ISO-4217 3 letter code approach
- E.g. MYR for Malaysian Ringgit, SGD for Singapore Dollar

e-Invoice Types

- To identify document type and can be used for the "e-Invoice Type" data field
- Increased to 8 codes (previously 4 codes) with additional codes for self billed invoices, self-billed credit note, self-billed debit note and self-billed refund note

MSIC Codes

- 5-digit numeric code that represents the taxpayer's business and activity
- Can be used for the "MSIC Code" data field

Payment Modes

- Can be used for the "Payment Mode" data field
- Contains 8 codes (e.g. 01 for Cash, 02 for Cheque)

State Codes	• New addition with the release of SDK
	• To provide state information where the codes represent the names of states and federal territories in Malaysia and also includes separate codes for All States, and Not Applicable
	• Following the ISO-3166 approach
Tax Types	• Used when entering information as part of the invoice (where applicable)
	• Increased to 6 codes (previously 3 codes) with additional codes for High-Value Goods Tax, Sales Tax on Low Value Goods and Not Applicable

The *Frequency of Billing* that was provided in the data catalogue has not been included in the SDK.

Conclusion

The IRBM's e-Invoicing SDK offers a robust set of APIs for seamless integration with the MyInvois System. These APIs allow taxpayers and intermediaries to efficiently manage electronic invoicing processes, ensuring compliance and accuracy in document submission and management.

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

Abbreviation	Reference
API	Application Programming Interface
ERP	Enterprise Resource Planning
IRBM	Inland Revenue Board of Malaysia
JSON	JavaScript Object Notation
MSIC	Malaysia Standard Industrial Classification
SDK	Software Development Kit
TIN	Tax Identification Number
XML	Extensive Markup Language

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