



E-INVOICE GUIDELINE YEAR 2023 INLAND REVENUE BOARD OF MALAYSIA

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ABBREVIATION

No.	Term	Definition
1.	API	Application Programming Interface
2.	B2B	Business-to-Business
3.	B2C	Business-to-Consumer
4.	B2G	Business-to-Government
5.	CLBG	Company Limited By Guarantee
6.	CTC	Continuous Transaction Controls
7.	ERP	Enterprise Resource Planning
8.	FAQ	Frequently Asked Question
9.	FTA	Free Trade Agreement
10.	IRBM	Inland Revenue Board of Malaysia
11.	JSON	JavaScript Object Notation
12.	LLP	Limited Liability Partnership
13.	MSIC	Malaysia Standard Industrial Classification
14.	MSME	Micro, Small and Medium-sized Enterprises
15.	SDK	Software Development Kit
16.	SIT	System Integration Testing
17.	SST	Sales Tax and Service Tax
18.	TIN	Tax Identification Number
19.	XML	Extensible Markup Language
20.	XSD	XML Schema Definition

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ABOUT THE GUIDELINE

This Guideline addresses the scope of implementation of the e-Invoice, which covers:

- The simplified e-Invoice concepts by presenting them in a clear and accessible manner for taxpayers to easily understand and implement.
- Step-by-step guidance on key aspects of e-Invoice, including implementation, compliance, and recordkeeping, to ensure taxpayers can follow a structured approach in meeting their obligations.
- Practical examples to illustrate real-life scenarios, demonstrating how e-Invoice requirements can be applied in different business contexts.
- Guidance to assist taxpayers in assessing their readiness for e-Invoice implementation and monitor compliance.
- Common questions and concerns that taxpayers may have regarding e-Invoice, offering clear explanations and solutions to common challenges. Additional guidance may be issued periodically on certain issues or industry matters. In addition, additional support documentation such as Software Development Kit (SDK), training materials and assistance from Inland Revenue Board of Malaysia (IRBM) to further aid stakeholders in understanding and implementing e-Invoice will be made available.

1.0 INTRODUCTION

To support the growth of the digital economy, the Government intends to implement e-Invoice in stages in an effort to enhance the efficiency of Malaysia's tax administration management. It is in line with the Twelfth Malaysia Plan, where the focus is on strengthening the digital services infrastructure and digitalising the tax administration.

The e-Invoice will enable instant or near-instant validation and storage of transactions, catering to Business-to-Business (B2B), Business-to-Consumer (B2C) and Business-to-Government (B2G) transactions.

1.1 About e-Invoice

An e-Invoice is a digital representation of a transaction between a supplier and a buyer. e-Invoice replaces paper or electronic documents such as invoices, credit notes, and debit notes.

An e-Invoice contains the same essential information as traditional document, for example, supplier's and buyer's details, item description, quantity, price excluding tax, tax, and total amount, which records transaction data for daily business operations.

Figure 1.1 explains what an e-Invoice is and what an e-Invoice is not:

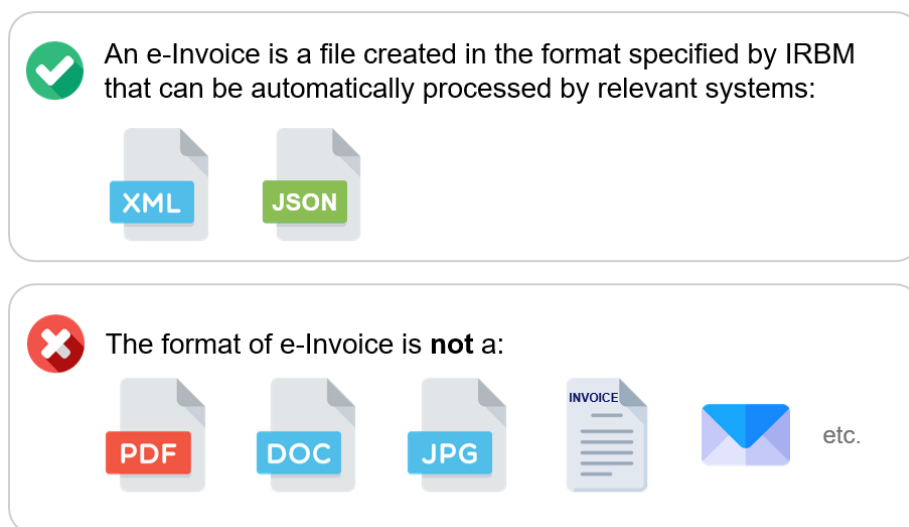


Figure 1.1 - What an e-Invoice is and what an e-Invoice is not

1.2 Benefits of Adopting e-Invoice

The implementation of e-Invoice not only provides seamless experience to taxpayers, but also improves business efficiency and increases tax compliance. Overall benefits include:

1. Unified invoicing process through the streamlining of transaction document creation, and submission of data electronically to IRBM. The automation of data entry for transactions reduces manual efforts and human errors;
2. Facilitate tax return filing through seamless system integration for efficient and accurate tax reporting;
3. For larger businesses, the adoption of e-Invoice enables the streamlining of operations, resulting enhanced efficiency and significant time as well as cost savings through automated processes, seamless data integration, and improved invoice management; and
4. For micro, small and medium-sized enterprises (MSMEs), the phased implementation offers a progressive and manageable transition to e-Invoice, allowing MSMEs to align their financial reporting and processes to be digitalised with industry standards, ensuring that MSMEs to adapt over a longer period and mitigating potential disruptions.

1.3 Transaction Types

e-Invoice covers typical transaction types such as B2B, B2C, and B2G. For B2G transactions, the e-Invoice flow will be similar to B2B.

e-Invoice applies to all taxpayers undertaking commercial activities in Malaysia. This includes businesses engaged in the provision of goods and services and certain non-business transactions between individuals. Guidance on e-Invoice requirements for certain non-business transactions between individual taxpayers will be provided in due course.

All individuals and legal entities are required to comply with e-Invoice requirement, including:

1. Association;
2. Body of persons;
3. Branch;
4. Business trust;
5. Co-operative societies;
6. Corporations;
7. Limited liability partnership;
8. Partnership;
9. Property trust fund;
10. Property trust;
11. Real estate investment trust;
12. Representative office and regional office;
13. Trust body; and
14. Unit trust.

In relation to certain B2C transactions where e-Invoices are not required by the end consumers to support the said transactions for tax purposes, suppliers will be allowed to issue a normal receipt or invoice in accordance with the current practices adopted by suppliers. After a certain period or timeframe, suppliers would be required to aggregate the normal receipts or invoices issued to end

consumers and issue a consolidated e-Invoice to support the transactions made with end consumers. Further guidance on this will be provided in due course.

1.4 Scenarios and Types of e-Invoices

The e-Invoice model ensures a comprehensive and standardised approach to generation, transmission, and recordkeeping of transaction documents. Transactions that fall under e-Invoice implementation are driven by the following scenarios and invoice types.

Scenarios requiring e-Invoice to be issued:

1. **Proof of Income:** This document is issued whenever a sale or other transaction is made to recognise income of taxpayers; and
2. **Proof of Expense:** This type of document covers purchases made or other spending by taxpayers. It also includes returns and discounts. It can also be used to correct or subtract an income receipt in terms of the amounts documented. In addition, there are certain circumstances where taxpayers would have to issue self e-Invoice to document an expense such as foreign transactions. For example, if the taxpayer acquired services from foreign supplier and received an invoice from the foreign supplier who does not use Malaysia's MyInvois System, the taxpayer would be required to issue a self e-Invoice to document the expense.

Types of e-Invoices to be issued:

1. **Invoice:** A commercial document that itemises and records a transaction between a supplier and buyer, including self-issuance of e-Invoice to document an expense such as foreign supplier.
2. **Credit Note:** A credit note is issued by suppliers to correct errors, apply discounts, or account for returns in a previously issued e-Invoice with the purpose of reducing the value of the original e-Invoice. This is used in situations where the reduction of the original e-Invoice does not involve return of monies to the buyer;

3. **Debit Note:** A debit note is issued to indicate additional charges on a previously issued invoice; and
4. **Refund:** A refund e-Invoice is a document issued by a supplier to confirm the refund of the buyer's payment. This is used in situations where there is a return of monies to the buyer.

Further details on the types of e-Invoices to be issued are outlined in the Glossary section.

Example 1:

Mr. Jamal (supplier) made a sale of 200 office chairs to Greenz Sdn. Bhd. (buyer) and had issued an e-Invoice for the transaction. Greenz Sdn. Bhd. paid RM2,000 for the 200 chairs (at RM10 per chair). However, 8 units of the office chairs received by Greenz Sdn. Bhd. were faulty and had been returned. Mr. Jamal issued a refund e-Invoice of RM80 (i.e., RM10 X 8 faulty chairs) to document the refunded amount.

1.5 e-Invoice Implementation Timeline

e-Invoice will be implemented in phases to ensure smooth transition. The roll-out of e-Invoice has been planned with careful consideration, taking into account the turnover or revenue thresholds, to provide businesses with sufficient time to adapt.

Below is the mandatory e-Invoice implementation timeline:

No.	Targeted Taxpayers	Implementation Date
1.	Taxpayers with an annual turnover or revenue of more than RM100 million	1 June 2024
2.	Taxpayers with an annual turnover or revenue of more than RM50 million and up to RM100 million	1 January 2025
3.	Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM50 million	1 January 2026
4.	All taxpayers and certain non-business transactions	1 January 2027

Table 1.1 - Targeted taxpayers for each implementation target date

The annual turnover or revenue for the implementation of e-Invoice will be determined based on the following:

1. Taxpayers with audited financial statements: Based on annual turnover or revenue stated in the audited financial statements for financial year 2022.
2. Taxpayers without audited financial statements: Based on annual revenue reported in the tax return for year of assessment 2022.
3. In the event of a change of accounting year end for financial year 2022, the taxpayer's turnover or revenue will be pro-rated to a 12-month period for purposes of determining the e-Invoice implementation date.

Kindly note that for the purposes of the above determination, the annual turnover or revenue will be based on 2022's audited financial statements or tax return, as the case may be. Once the taxpayer's e-Invoice implementation timeline has been determined, any changes to the taxpayer's annual turnover or revenue in

subsequent years will not change the taxpayer's obligations to implement e-Invoice based on the above-mentioned implementation timeline.

Nonetheless, taxpayers can opt to voluntarily participate in the implementation of e-Invoice at an earlier date, regardless of their annual turnover or revenue

For new businesses or operations commencing from the year 2023 onwards, the e-Invoice implementation date is 1 January 2027 and further guidance will be provided in due course.

Notifications will also be sent to taxpayers that are mandated to adopt e-Invoice, in phases.

Example 2

Company AZY changes the close of its accounting period from 30 June to 31 December. The original accounting period for financial year (FY) 2022 is from 1.7.2021 until 30.06.2022. The new accounting period after the change for FY2022 is from 1.7.2021 until 31.12.2022 (18 months). Based on the FY2022 audited accounts for 18 months, its annual turnover is RM60 million. The 12-month average turnover of Company AZY for FY2022 is RM40 million (RM60 million / 18 months x 12 months) and confirmation on the mandatory e-Invoice implementation date for Company AZY is 1 January 2026.

2.0 GETTING READY FOR E-INVOICE

2.1 e-Invoice Overview Workflow

Figure 2.1 demonstrates an overview of the e-Invoice workflow from the point a sale is made or transaction undertaken, and an e-Invoice is issued by the supplier via MyInvois Portal or API, up to the point of storing cleared e-Invoices on IRBM's database for taxpayers to view their respective historical e-Invoices.

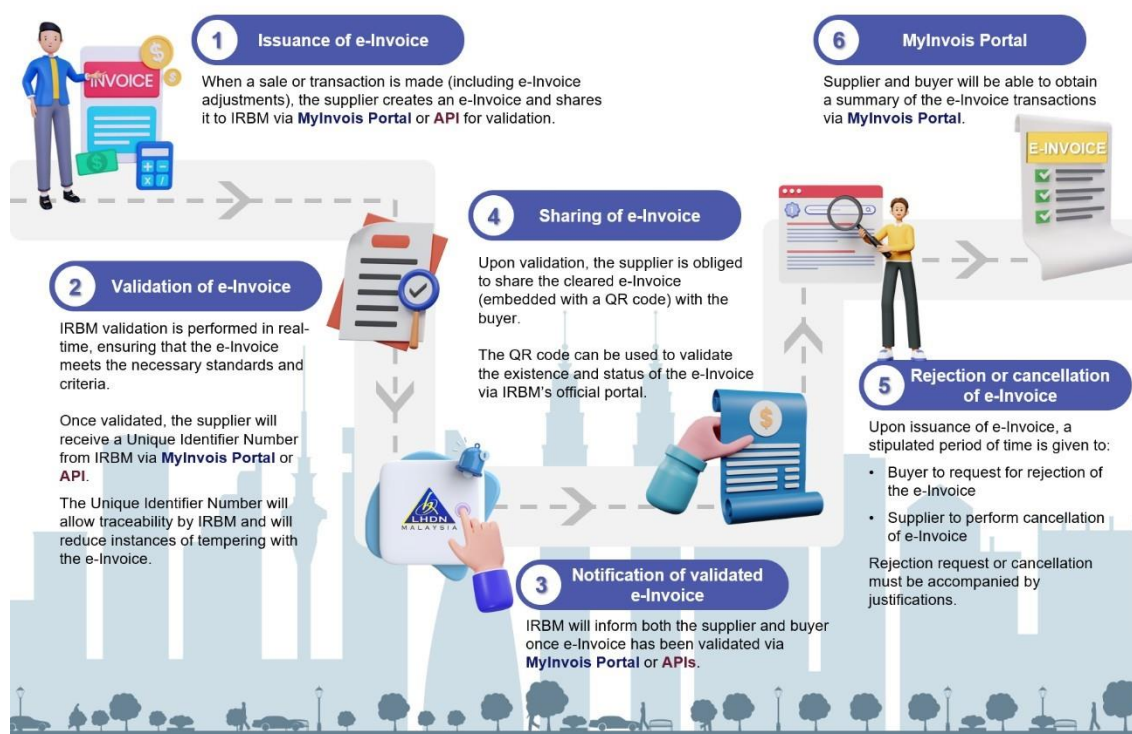


Figure 2.1 - Typical workflow of e-Invoice in Malaysia

2.2 e-Invoice Model

To facilitate taxpayers' transition to e-Invoice, IRBM has developed two (2) distinct e-Invoice transmission mechanisms:

- A portal (MyInvois Portal) hosted by IRBM; and
- Application Programming Interface (API).

Taxpayers can select the most suitable mechanism to transmit e-Invoice to IRBM, based on their specific needs and business requirements. To assist taxpayers in making an informed decision, table 2.1 outlines the key features of and considerations for each option.

No.	Mechanism	Key Features	Considerations
1.	MyInvois Portal (Refer to Section 2.3 for more details)	<ul style="list-style-type: none"> - Enables individual generation through a comprehensive form and the option for batch generation through spreadsheet upload for processing multiple transactions 	<ul style="list-style-type: none"> - Accessible to all taxpayers - Suitable for MSMEs - May not be efficient for large volume of data - Businesses that need to issue e-Invoice but API connection is unavailable
2.	API (Refer to Section 2.4 for more details)	<ul style="list-style-type: none"> - Enables businesses to conveniently transmit high-volume of transactions 	<ul style="list-style-type: none"> - Requires upfront investment in technology and adjustments to existing systems. API connection may be made directly to IRBM or through intermediary technology providers - Ideal for large taxpayers or businesses with substantial transaction volume

Table 2.1 - Types of Mechanism

Please refer to the relevant sections to gain a thorough understanding of the respective e-Invoice process.

2.3 e-Invoice model via MyInvois Portal

MyInvois Portal contains all the functionalities required for taxpayers (supplier) to perform e-Invoice actions (i.e., generate, submit, view, cancel or reject invoice, etc.) and is specifically designed for the following purposes:

- Allows all taxpayers to view and search for their respective e-Invoices; and
- Provides MSMEs with the capability to issue e-Invoice and taxpayers who are not able to issue an e-Invoice on their own system.

Taxpayers are required to login to MyTax Portal to utilise MyInvois Portal to perform their e-Invoice obligations in accordance with the rules and requirements outlined by IRBM.

Figure 2.2 showcases the e-Invoice model through the usage of MyInvois Portal.

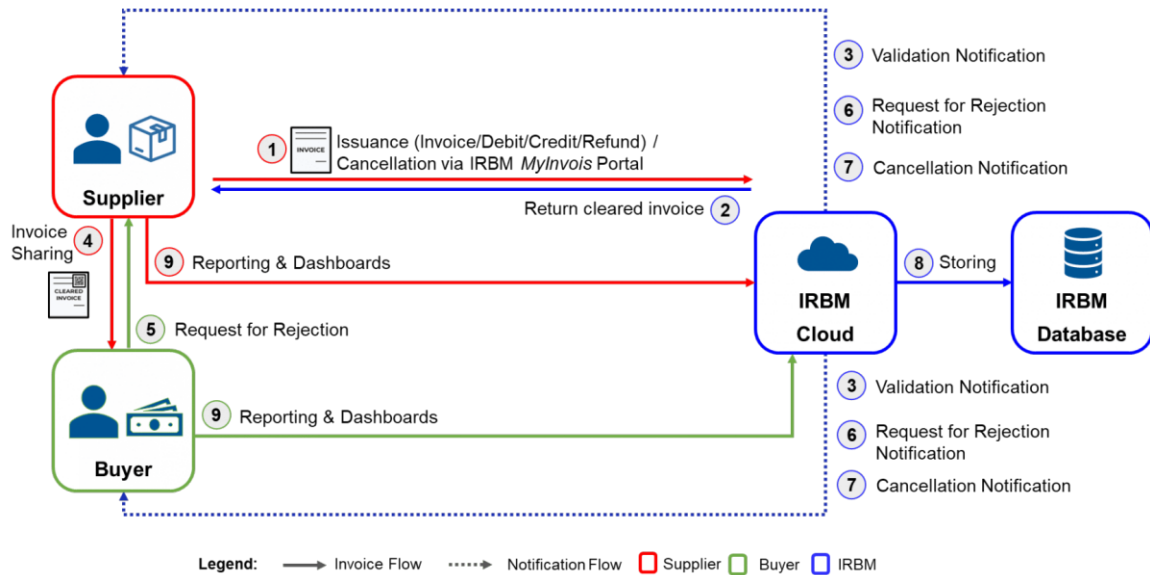


Figure 2.2 - e-Invoice workflow via MyInvois Portal

In the following section, each step in the Figure 2.2 of the e-Invoice model workflow via MyInvois Portal will be elaborated to provide a comprehensive understanding of its significance, function, and relationship to other steps.

2.3.1 Pre-Submission – e-Invoice Submission Requirements

2.3.1.1 Provision and Digital Certificate

A Digital Certificate is a document (i.e., .cer or .pfx) that serves as a taxpayer identifier for online transactions and communications. It serves as an essential tool for signing purposes, offering a secure mechanism that guarantees the reliability and trustworthiness of the signed content. A digital certificate will be issued based on the taxpayer's Tax Identification Number (TIN) and additional taxpayers' information. The Digital Certificate will be issued by IRBM and will ensure the non-repudiation of e-Invoice while ensuring the integrity and authenticity of the e-Invoice.

The Digital Certificate will have a validity period of three (3) years.

2.3.1.2 How to Retrieve and Verify TIN

To facilitate the retrieval and verification of TIN for taxpayers, there are two (2) primary avenues available:

1. Utilise the MyTax Portal which allows businesses to conveniently check their TIN;
2. In the event that a TIN cannot be retrieved through this channel, taxpayers can use the [e-Daftar](#) platform to initiate registration and obtain their respective TIN via the steps below:
 - a. Log in to MyTax Portal
 - b. Choose the [e-Daftar](#) option
 - c. Fill in the required fields (e.g., type of taxpayer, e-mail and phone number / mobile number)
 - d. Click "Search" to register taxpayer's TIN

2.3.2 Step 1 – Creation and Submission

When a sale or transaction is concluded (including e-Invoice adjustments such as debit note, credit note and refund), the supplier creates an e-Invoice and submits it to IRBM via the MyInvois Portal for validation.

Two (2) options are available:

1. **Individual Creation:** Taxpayers can create e-Invoices individually by completing a form with all the required fields. The taxpayer logs in to the MyInvois Portal; or
2. **Batch Generation:** Taxpayers can generate a certain amount of e-Invoices in batches by uploading a defined layout file to the portal, containing the necessary invoice information.

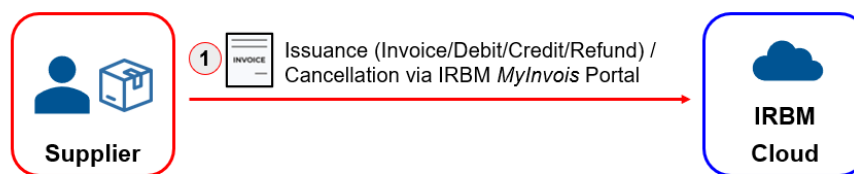


Figure 2.3 - e-Invoice creation and submission workflow (MyInvois Portal)

2.3.3 Step 2 – e-Invoice Validation

Once validated, the supplier will receive a cleared invoice in PDF from IRBM via the MyInvois Portal. The cleared invoice will include, the IRBM Unique Identifier Number. The IRBM Unique Identifier Number will allow traceability by IRBM and will reduce instances of tampering with the e-Invoice.

If the e-Invoice is returned unvalidated, an error message will be displayed. The supplier is required to correct the error and submit it for validation again once the errors have been corrected.

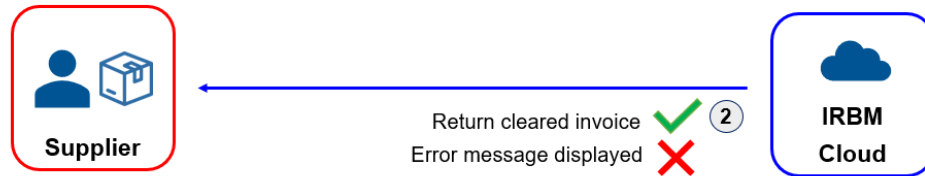


Figure 2.4 - e-Invoice validation workflow (MyInvois Portal)

2.3.4 Step 3 – Notification

Once the e-Invoice has been validated, IRBM will notify both the supplier and buyer via the MyInvois Portal. An e-mail will be sent for this notification. Notifications include invoice clearance and buyer rejection requests.

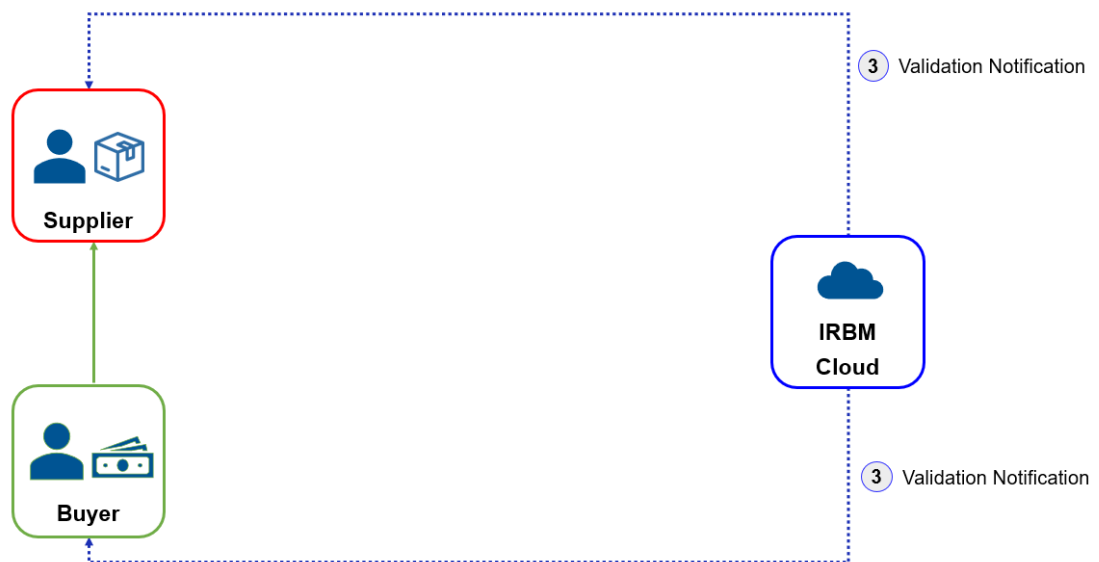


Figure 2.5 - e-Invoice notification workflow (MyInvois Portal)

2.3.5 Step 4 – Sharing of e-Invoice

Upon validation, the supplier is obliged to share the cleared e-Invoice (embedded with a QR code provided by IRBM) with the buyer. The QR code can be used to validate the existence and status of the e-Invoice via the MyInvois Portal.

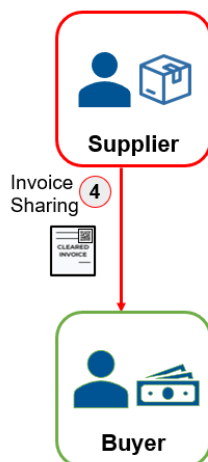


Figure 2.6 - Sharing of e-Invoice workflow (MyInvois Portal)

2.3.6 Step 5, 6 and 7 – Rejection or Cancellation

Once the e-Invoice has been validated by IRBM, supplier and buyer are allowed to cancel or reject the said e-Invoice, within a stipulated time.

1. Buyer to request rejection of the e-Invoice
 - a. If the e-Invoice contains errors, the buyer is able to request a rejection of the e-Invoice within 72 hours from the time of validation via the MyInvois Portal.
 - b. The rejection request should specify the reason, which can include wrong invoice data in any field (e.g., SST number, business registration number, any business-related information, etc).

- c. Upon the buyer initiating the rejection request, a notification will be sent to the supplier.
2. Supplier to perform cancellation of e-Invoice
 - a. If the e-Invoice contains errors or was erroneously issued, the supplier can cancel the e-Invoice within 72 hours from the time of the validation via MyInvois Portal.
 - b. Cancellation requests must also be accompanied by justifications.
 - c. Upon cancellation, a notification will be sent to the buyer.

If the e-Invoice is not rejected or cancelled within 72 hours, the e-Invoice will be automatically accepted. Any subsequent adjustments would have to be made by issuing a new e-Invoice (e.g., credit note, debit note or refund e-Invoice) as per the process below:

1. The e-invoice running number remains consistent from issuance to validation.
2. Within a 72-hour timeframe, the buyer has the option to request rejection of the e-Invoice, subject to the seller's approval. Simultaneously, the seller can initiate a cancellation if they agree or due to other errors.
3. After the 72-hour timeframe, the status of the e-Invoice will automatically change to "Valid", and any further amendments will require Debit/ Credit Note.
4. The cancellation process is similar as the issuance of e-Invoice.

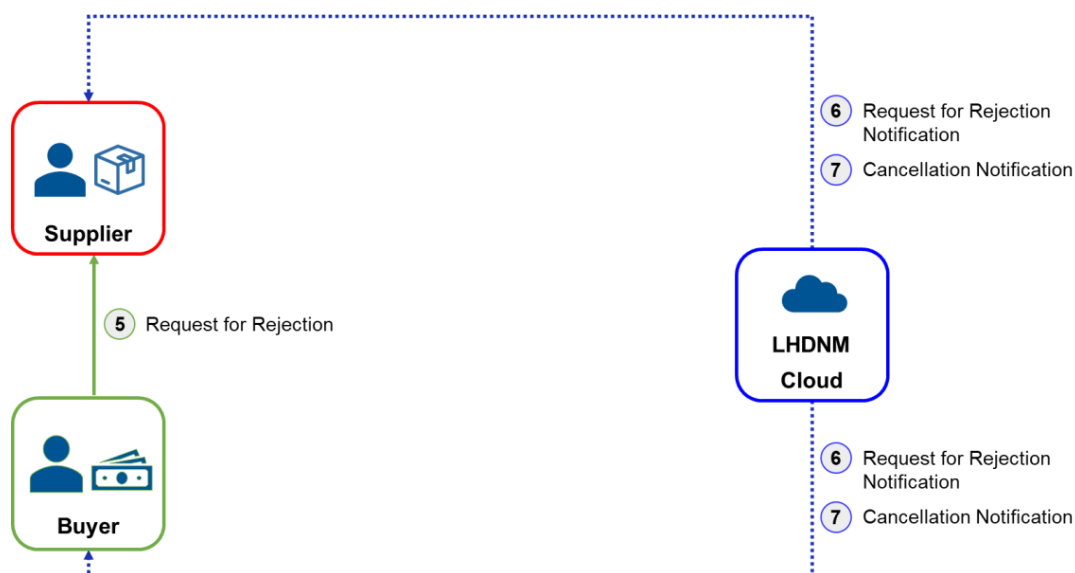


Figure 2.7 - e-Invoice rejection and cancellation workflow (MyInvois Portal)

Example 3 (using MyInvois Portal, Step 1 to Step 7)

Stationery Hub Sdn. Bhd. (supplier) is an MSME that supplies stationeries. Stationery Hub Sdn. Bhd. Generates an e-Invoice for the sale of 50 stationery items, purchased by Mrs. Kim (buyer), on the MyInvois Portal and submits the e-Invoice for validation. Upon validation by IRBM, both Stationery Hub Sdn. Bhd. and Mrs. Kim are notified. Mrs. Kim receives the validated e-Invoice from Stationery Hub Sdn. Bhd. Mrs. Kim is responsible to check the e-Invoice for accuracy and completeness (e.g., tax ID, price, product quantity, etc). In the event the e-Invoice contains errors, Mrs. Kim is able to request a rejection of the e-Invoice via the MyInvois Portal within 72 hours from the time of validation.

2.3.7 Step 8 – Storing e-Invoices

All accepted and validated e-Invoices data submitted via the MyInvois Portal will be stored in IRBM's database. Notwithstanding the storage of e-Invoice by IRBM, taxpayers are reminded to retain sufficient records and documentation in relation to the transaction.

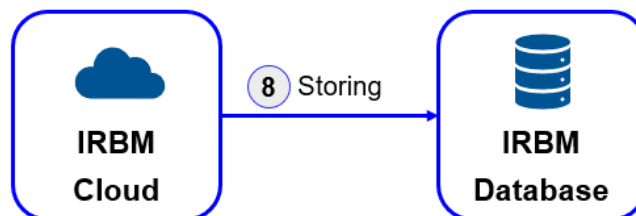


Figure 2.8 - Storing of e-Invoice workflow (MyInvois Portal)

2.3.8 Step 9 – Reporting and Dashboard Services for Taxpayers

Through the MyInvois Portal, both supplier and buyer will have the option to request and retrieve e-Invoice data. MyInvois Portal provides essential invoice details such as the invoice date, amount, invoice status, and other relevant information submitted to IRBM, in the format of:

1. XML/JSON, either one-by-one or in package
2. Metadata
3. CSV report
4. Grid
5. PDF file

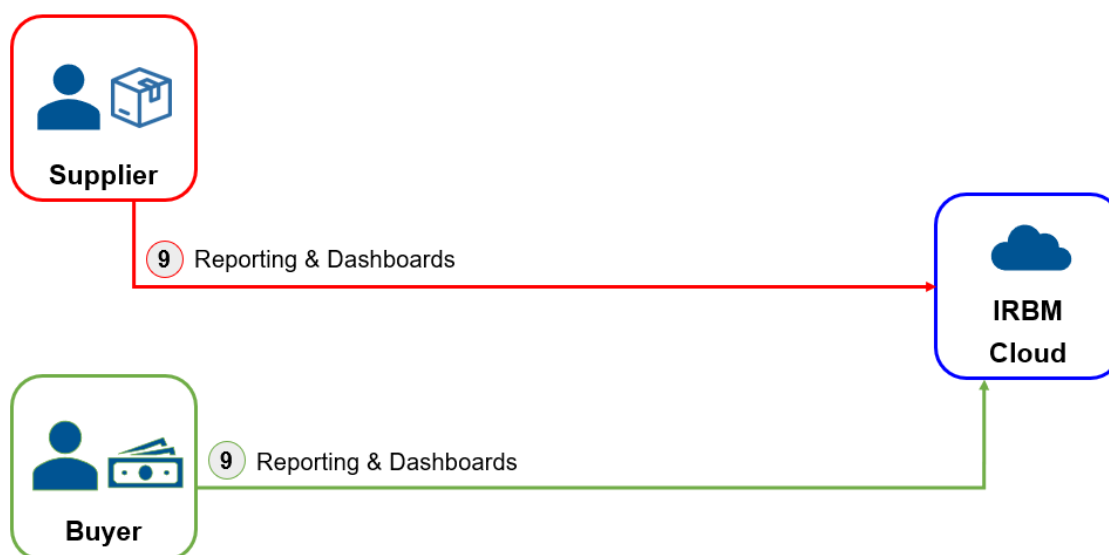


Figure 2.9 - Reporting & Dashboards workflow (MyInvois Portal)

For e-Invoices generated through MyInvois Portal, taxpayers would be able to request and retrieve the said e-Invoices via MyInvois Portal.

2.4 e-Invoice model via API

API allows taxpayers to submit e-Invoices directly to IRBM. Taxpayers would need to configure the API integration by setting up call-backs (specific taxpayers system addresses) and log into the available IRBM APIs via the Digital Certificate issued by IRBM (authentication mechanisms). The API configuration will be included in the SDK, which is expected to be issued in Q4 of 2023.

The e-Invoice structure has been specifically designed to cater to B2B, B2G and B2C transactions to ease e-Invoice procedures for businesses and individual taxpayers. The following formats will be available for transmission of e-Invoice data:

1. **Extensible Markup Language (XML):** XML is defined as a simple text-based format for representing structured information. It is one of the most widely used formats for sharing field structured information today. The

syntax rules for XML are strict. It will not process files that contain errors and error messages will be sent to inform that rectification is required. Almost all XML documents can be processed reliably by computer software.

2. **JavaScript Object Notation (JSON):** JSON is a lightweight text-based data interchange format that is simpler to read and write as compared to XML. Though it is derived from a subset of JavaScript, it is language independent. Therefore, the code for generating and parsing JSON data can be written in any other programming language.

There are 53 data fields that are required to issue an e-Invoice. These fields are grouped into nine (9) categories:

1. Address
2. Business Details
3. Contact Number
4. Invoice Details
5. Parties
6. Party Details
7. Payment Info
8. Products / Services
9. Unique ID Number

In addition, for specific circumstances, an annex will be required to be submitted as part of the e-Invoice to IRBM.

For the list of data fields, refer to the [Appendix 1](#)

The summary of the e-Invoice model flow via API is diagrammatically depicted in Figure 2.10.

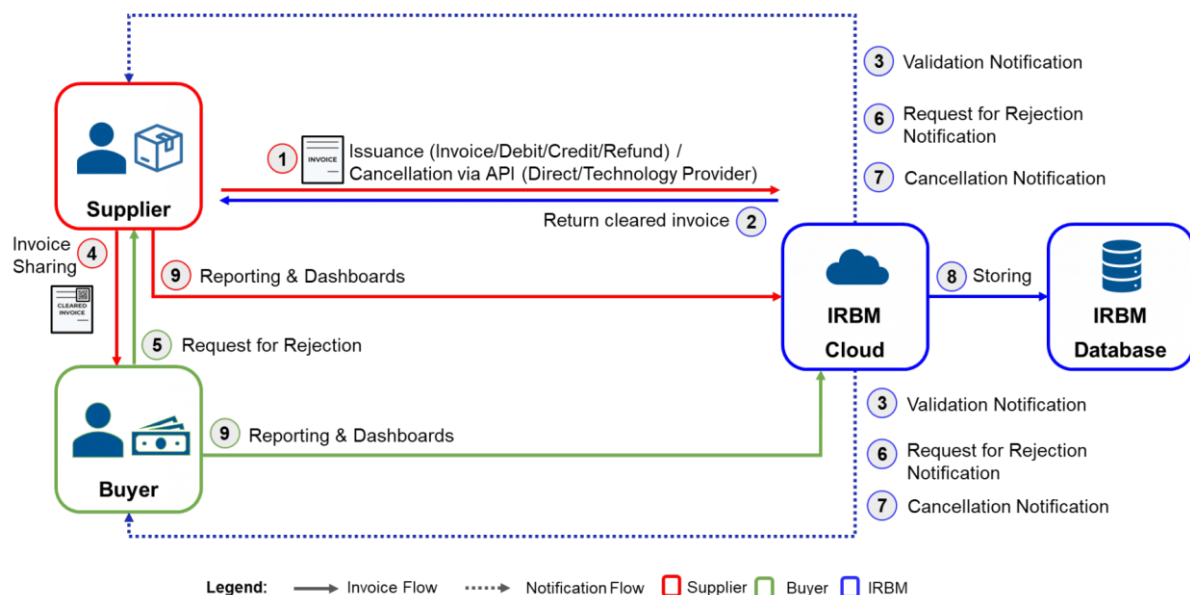


Figure 2.10 - e-Invoice model workflow via API

2.4.1 Pre-Submission – e-Invoice Submission Requirements

2.4.1.1 Digital Certificate

Digital Certificates will be issued to taxpayers to enable them to attach digital signatures to e-Invoices. The digital signature will verify that the submitted e-Invoice data originates from a specific taxpayer. The hashed value of the digital signature will be part of the e-Invoice API submission request body.

No.	API List Example	API Description
1.	Login	API to generate access token for the taxpayer or technology provider system (access control) based on the Digital Certificate

Table 2.2 - Digital Certificate

2.4.1.2 e-Invoice Preparation

Taxpayers need to configure their systems or engage a technology provider to assist them in generating e-Invoices in the required XML or JSON format with mandatory and optional fields in accordance with the defined structure. A key component of the e-Invoice is the TIN, which should be pre-validated by the issuer to ensure invoice clearance and accuracy.

2.4.2 Step 1 – Submission

When a sale or transaction is concluded (including e-Invoice adjustments), the supplier or technology provider creates an e-Invoice in accordance with the defined structure (i.e., XML or JSON) and submits it to IRBM via API for validation.

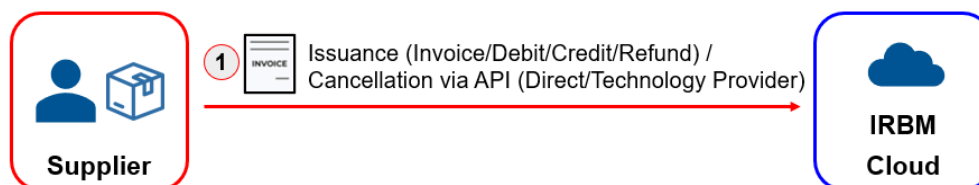


Figure 2.11 - e-Invoice submission workflow (API)

2.4.3 Step 2 – e-Invoice Validation

Once validated by the MyInvois System, the supplier or technology provider (if supplier utilises a technology provider) will receive a validated link including a IRBM Unique Identifier Number from IRBM via API. The IRBM Unique Identifier Number will allow traceability by IRBM and will reduce instances of tampering with the e-Invoice. Figure 2.12 is an example of the validation that will be executed by IRBM as reference. If errors are detected during validation, an error message will be shown, and a validation link will be provided upon successful validation.

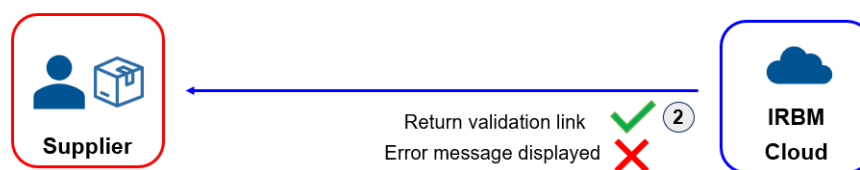


Figure 2.12 - e-Invoice validation workflow (API)

For detailed validation criteria for each field, refer to the validation table 2.3.

No.	Area	Validation Type	Description
1.	Format	Synchronous	The document submitted matches the current version structure
2.	Core fields	Synchronous	To check whether the document contains mandatory and essential data fields
3.	Signature	Synchronous	To validate signature(s) in the submitted document

No.	Area	Validation Type	Description
4.	Secondary fields	Synchronous	To check fields values (i.e., presence, arithmetic, or pattern)
5.	TIN	Asynchronous	To check if TINs assigned to respective supplier and buyer are accurate
6.	Referenced documents (for credit/ debit notes/ refunds)	Asynchronous	To check if the referenced documents are valid at the time of issuance and that credit/ debit note amounts are less or equal to the sum of referenced documents amounts
7.	Codes used	Synchronous	To validate that the codes within the document corresponds to official catalogues
8.	Duplicated document	Asynchronous	To identify and flag documents that have been potentially issued more than once
9.	Arithmetic calculation	Asynchronous	To check and verify that the numerical values within the invoice (e.g., totals, subtotals, and taxes) are mathematically accurate

Table 2.3 - List of validation types

2.4.4 Step 3 – Notification

There will be an API to allow taxpayers to receive notifications from IRBM directly or via a technology provider (if supplier utilises a technology provider). The MyInvois System incorporates a Notification API that automatically triggers notifications to both suppliers and buyers upon the validation of an e-Invoice. The notifications include details about e-Invoice clearance, indicating that the invoice has been successfully validated, as well as buyer rejection requests. By leveraging the Notification API, the MyInvois System ensures that suppliers and buyers stay promptly informed about the validation status of e-invoices, facilitating efficient communication, and enabling timely actions to be taken as necessary.



Figure 2.13 - e-Invoice notification workflow (API)

2.4.5 Step 4 – Sharing of e-Invoice

Upon validation of the e-Invoice, the supplier is obliged to share the cleared e-Invoice with the buyer after embedding the validated link (provided by IRBM) in a form of QR code on the e-Invoice. The QR code can be used to validate the existence and status of the e-Invoice via MyInvois Portal.

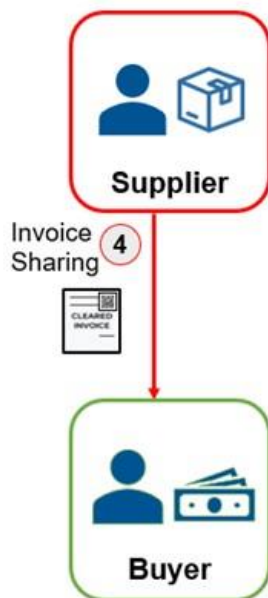


Figure 2.14 - Sharing of e-Invoice workflow (API)

2.4.6 Step 5, 6 and 7 – Rejection and Cancellation

Once the e-Invoice has been validated by IRBM, supplier and buyer are allowed to cancel or reject the said e-Invoice, within a stipulated time

1. Buyer to request rejection of the e-Invoice via API
 - a. If the e-Invoice contains errors, the buyer is able to request a rejection of the e-Invoice within 72 hours from the time of validation via API.
 - b. The rejection request in the request body of the API should specify the unique identifier of the invoice and the reason for rejection, which can include incorrect invoice data in any field (e.g., SST

number, business registration number, any business-related information, etc.).

- c. Upon the buyer initiating the rejection request, a notification will be sent to the supplier.

2. Supplier to perform cancellation of e-Invoice via API

- a. If the e-Invoice contains errors or was erroneously issued, the supplier can cancel the e-Invoice within 72 hours from the time of the validation via API where the request body of the API must contain the unique identifier of the invoice.
- b. Upon cancellation, a notification will be sent to the buyer. The supplier would need to issue a new e-Invoice in accordance with Step 1 above, if applicable.

If the e-Invoice is not rejected or cancelled within 72 hours, the e-Invoice will be automatically accepted. Any subsequent adjustments would have to be made by issuing a new e-Invoice (e.g., credit note, debit note or refund e-Invoice).

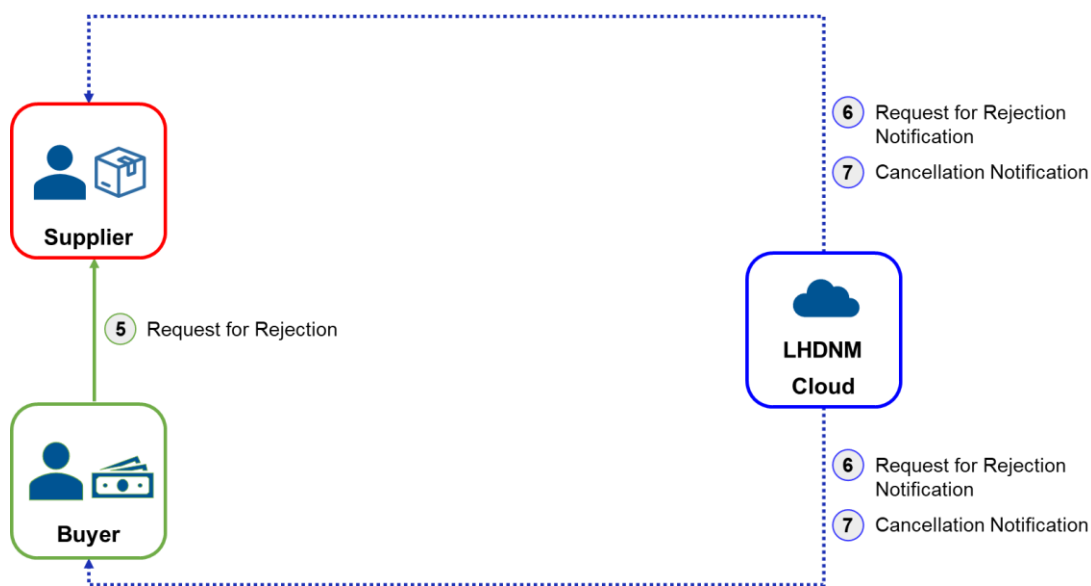


Figure 2.15 - e-Invoice rejection and cancellation workflow (API)

Example 4 (using API, Step 1 to Step 7)

Hebat Group (buyer) obtains supplies of various fresh produce for all its hypermarket outlets directly from Fresh Food Hub (supplier), once a week. For each sale made, Fresh Food Hub uses its own ERP system to generate and issue e-Invoices via API in XML / JSON format. Fresh Food Hub will be required to attach its digital signature on the e-Invoice to validate that the invoice originated from Fresh Food Hub. Upon validation of the e-Invoice by IRBM, Fresh Food Hub embeds a QR code which contains a validated link to the cleared e-Invoice and shares it with Hebat Group.

Upon receiving the e-Invoice, Hebat Group's Finance Manager detected errors on the quantity and pricing for certain products. Within 72 hours, Hebat Group requested for a rejection of the said e-Invoice from Fresh Food Hub via MyInvois Portal or API (depending on the e-Invoice model adopted by Hebat Group) and included an explanation on the errors detected. Upon requesting for a rejection of the e-Invoice, a notification was sent by IRBM to both Fresh Food Hub and Hebat Group via API and/or e-mail. Fresh Food Hub contacted Hebat Group's Finance Manager immediately to discuss on the errors and once the errors have been verified, Fresh Food Hub reissues a revised e-Invoice (and the process of issuing e-Invoice is repeated).

2.4.7 Step 8 – Storing e-Invoices

All e-invoices data submitted via API will be stored in IRBM's database. Notwithstanding the storage of the e-Invoice, taxpayers are reminded to retain sufficient records and documentation in relation to the transaction.

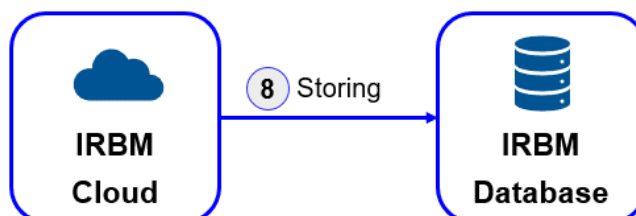


Figure 2.16 - Storing of e-Invoice workflow (API)

2.4.8 Step 9 – Reporting and Dashboards Services for Taxpayer

Through API integration, both supplier and buyer will have the option to request and retrieve e-Invoice data, which can be seamlessly displayed on their respective systems. The API integration enables access to essential e-Invoice details such as the invoice date, amount, invoice status, and other relevant information submitted to IRBM, in the format of:

1. XML/JSON, either one-by-one or in package
2. Metadata
3. CSV report
4. PDF file

Figure 2.17 depicts the integration to enable suppliers and buyers to efficiently retrieve and utilise e-Invoice data within their own systems, thus streamlining processes and enhancing transparency in e-Invoice management.

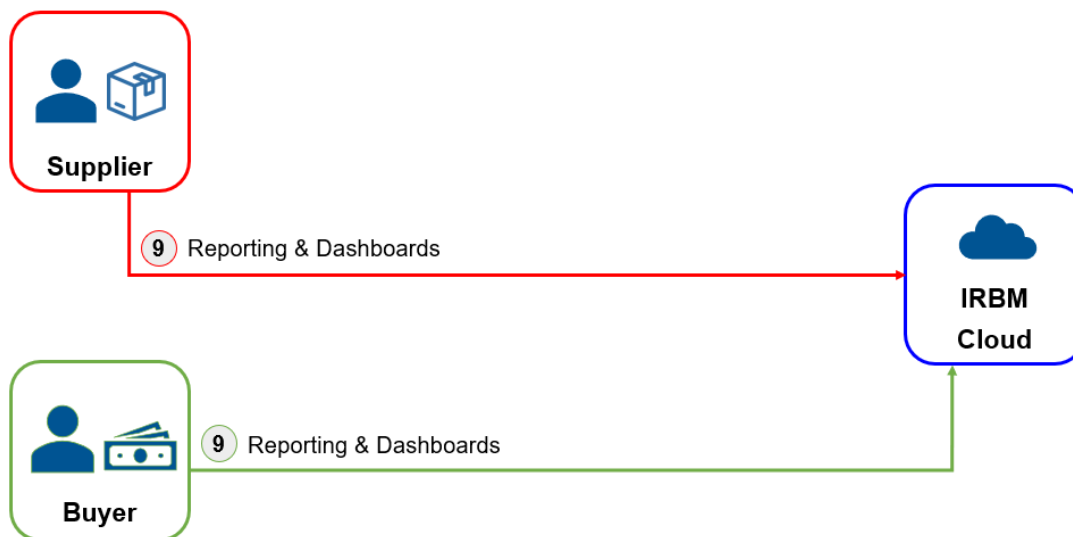


Figure 2.17 - Reporting and Dashboards workflow (API)

2.4.9 Software Development Kit (SDK)

The SDK will be provided to simplify the integration process of the e-Invoice solution for technology developers. It will offer a range of options and functionalities, allowing technology developers of taxpayers' systems to seamlessly issue and submit e-invoices. The toolkit supports multiple scenarios, providing flexibility and convenience during the integration process.

Table 2.4 provides a comprehensive list of both testing and production environments to support technology developers in their API integration process.

No.	Environments	Description
1.	System Integration Test (SIT)	SIT focuses on overall integration testing of integrated components to ensure interactions and interfaces between different systems perform as expected
2.	Pre-production	The pre-production environment is primarily dedicated to testing high-load data transmission, simulating real-world production conditions
3.	Production	This is the live production environment where all master and transaction data would reside

Table 2.4 - List of Testing Environments

The following information will be included in the SDK document:

No.	Type	Description
1.	API Method	API methods such as POST, GET, PUT and DELETE
2.	API URL	API URLs such as /invoice_submission, /invoice_details, etc.
3.	Body Structure	Input and output body structure of each API method
4.	Success and Error	Success and error structures along with the status codes
5.	Integration Toolkit	A toolkit (e.g., installation guide, configuration guide, user guide) which covers various scenarios to guide technology developers through various options to integrate the e-Invoice solution of POS/ERP systems.

Table 2.5 - List of upcoming information in SDK documents

3.0 DATA SECURITY AND PRIVACY MONITORING BY IRBM

MyInvois System is designed by IRBM with the necessary Network & Security monitoring tools to ensure data security and privacy. Hence, these are some of the key steps that will be taken in monitoring the e-Invoice data security and privacy:

1. IRBM will assess the data protection needs. Before IRBM starts monitoring and auditing the e-Invoice data security and privacy, IRBM will identify the type of data that IRBM collects, processes, stores, and shares through the MyInvois System. By having that process in place, IRBM will understand the legal and contractual obligations that apply to the data, such as data privacy laws or specific industry standards. From the data protection needs, IRBM can define the data security and privacy policies and objectives.
2. Implementation of data protection controls in order to protect the e-Invoice data from unauthorised access, modification, loss or disclosure. IRBM will implement appropriate technical and organisational controls. These may include encryption, authentication, access control, backup, firewall, antivirus, and logging of access.
3. Monitoring and auditing data protection performance and incidents. This can be done by benchmarking the performance against the objectives and industry best practices and reporting, investigating, resolving, and learning from any data breaches, errors, complaints, or violations that may affect the e-Invoice data.
4. Based on the results of the monitoring and auditing activities, IRBM will continue to review and improve data protection practices to address any gaps, weaknesses, or opportunities for improvement in the data protection policies, controls, performance, or incidents.

4.0 ASSESSING READINESS OF E-INVOICE

To ensure that businesses are ready for the implementation of e-Invoice in the upcoming months, here are a few key steps that can be carried out to assess readiness and standardisation:

1. Allocate and equip personnel with the necessary capabilities to adopt and oversee the implementation of e-Invoice;
2. Determine availability of data sources and structure, current IT capabilities to support system readiness and processes to comply to e-Invoice requirements and obligations; and
3. Review current processes in issuing transaction documents (i.e., invoice, debit note, credit note, refund).

FREQUENTLY ASKED QUESTIONS

General

No.	Question	Feedback
1.	Is e-Invoice applicable to transactions in Malaysia only?	No, e-Invoice is applicable to both local and international transactions. Further details on the treatment will be provided in a separate guideline.
2.	Will there be any engagement sessions with IRBM?	IRBM is actively conducting a series of engagement sessions with tax practitioners, professional bodies and identified stakeholders to provide comprehensive information regarding the implementation of e-Invoice in Malaysia including: <ul style="list-style-type: none"> a. Sharing the planning of action plans, strategies and status developments regarding the implementation of e-Invoice; and b. Obtaining feedback and views through two-way communication between IRBM and taxpayers on the implementation of e-Invoice.
3.	Who should we reach out to if there are queries or concerns?	Please raise any queries or concerns to myinvois@hasil.gov.my
4.	What e-Invoice model will be adopted?	IRBM will develop the Continuous Transaction Control (CTC) Model where the validation is done instantly (or near-instantly) by IRBM.

No.	Question	Feedback
5.	What does IRBM validate in the e-Invoice?	IRBM validation includes TIN and e-Invoice data structure / format. Further info can be found in the guideline under Section 2.4.1 Pre-Submission – e-Invoice Submission Requirements .
6.	How would IRBM monitor and audit the e-Invoice data security and privacy?	IRBM adopts a high standard in ensuring data security in managing data of taxpayers. Hence, similarly, high standards will be maintained through a security posture assessment to ensure configuration (code) and structure will be conducted before they go live.
7.	Is there a registration requirement for technology providers to participate in the implementation?	Not at this juncture. However, this may change in the future. Technology providers have the responsibility to ensure the functionality and reliability of their API integration with IRBM.
8.	Do technology providers need to apply for a certification in Malaysia in order to provide the CTC e-Invoice solution?	Not at this juncture. However, this may change in the future. Kindly refer to IRBM's Official Portal for any latest updates on the latest position.

FAQs 1.1 - General

Functional

No.	Question	Feedback
1.	Will all businesses be required to issue e-Invoice?	<p>Yes, the mandatory implementation will be based on turnover or revenue thresholds and will be implemented in phases starting from 1 June 2024. The implementation details are as follows:</p> <ul style="list-style-type: none"> a) Phase 1: 1 June 2024 - Taxpayers with an annual turnover or revenue of more than RM100 million b) Phase 2: 1 January 2025 - Taxpayers with an annual turnover or revenue of RM50 million and up to RM100 million c) Phase 3: 1 January 2026 - Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM50 million d) Phase 4: 1 January 2027 - All taxpayers and certain non-business transactions <p>Notwithstanding the above mandatory implementation timeline, taxpayers are welcome to implement e-Invoice at an earlier phase voluntarily.</p>
2.	Does the MyInvois Portal allow for e-Invoice to be created and stored in draft form prior to finalisation and issuance?	Yes, the supplier will be able to create e-Invoice in draft mode. e-Invoice data and validation will only be captured based on the final submitted e-Invoice.
3.	Is there any adjustment window allowed to the	Yes, there is a 72-hour timeframe for the e-Invoice to be cancelled by the supplier. Please refer to section

No.	Question	Feedback
	supplier to cancel an invoice submitted to IRBM?	2.4.6 Step 5 and 6 – Rejection and Cancellation for more information
4.	Does the MyInvois Portal allow for editing of information after the e-Invoice has been verified by IRBM?	No, the supplier would need to cancel the e-Invoice and reissue a new e-Invoice.
5.	Will the supplier's invoice serial number still remain or will this be assigned by IRBM once validated e-Invoice is returned to supplier?	<p>The supplier will receive a cleared e-Invoice with a Unique Identifier Number assigned by IRBM upon validation.</p> <p>The supplier's invoice serial number will remain as a separate field in the same invoice document.</p>
6.	Is an e-Invoice required for disbursements and reimbursements?	Disbursements and reimbursements are currently under deliberation and the guidance with specific details and requirements addressing such processes will be issued in due course.

FAQs 1.2 - Functional

Technical

No.	Question	Feedback
1.	Does the API solution offer security and encryption services to prevent businesses from misusing the invoicing data?	Yes, through the necessary Network & Security monitoring tools to ensure data security and privacy
2.	Will IRBM provide any technical guidance on system integration?	Yes, a Software Development Kit (SDK) will be provided to facilitate system integration. Any additional requirements will be updated in future versions of the SDK.
3.	Is there any specific application required to scan the QR code?	The QR code will only contain a link to the validated e-Invoice. Hence, any device (e.g.: mobile camera, QR code scanner application) capable of scanning a QR code will be able to scan the QR code.

FAQs 1.3 - Technical

APPENDIX 1 – LIST OF REQUIRED FIELDS FOR E-INVOICE

Appendix Table 1 sets out a list of required fields for an e-Invoice. Taxpayers are free to include additional fields, where required.

No.	Field Name	Description
1.	e-Invoice Version	Current e-Invoice version (e.g., 1.0, 2.0, etc.)
2.	e-Invoice Type	Identifies the document type (e.g., invoice, credit note, debit note, refund, etc.)
3.	e-Invoice Purpose	Describes the usage of the document by buyer (e.g., general expenses, medical expenses, donations, self-invoice, etc.)
4.	Supplier's TIN	Supplier's (i.e., issuer's) TIN assigned by IRBM
5.	Buyer's TIN	Buyer's TIN assigned by IRBM
6.	Supplier's Registration / Identification Number / Passport Number	For businesses: Business registration number For Malaysian individual: MyKad identification number For non-Malaysian individual: Passport number
7.	Buyer's Registration / Identification Number / Passport Number	For businesses: Business registration number For Malaysian individual: MyKad identification number For non-Malaysian individual: Passport number
8.	Supplier's SST Registration Number <i>[Mandatory for SST-</i>	Sales Tax / Service Tax (SST) registration number of the supplier.

No.	Field Name	Description
	<i>registrant]</i>	*This is not applicable to suppliers that are not SST-registered
9.	Buyer's SST Registration Number <i>[Mandatory for SST-registrant]</i>	SST registration number of the buyer. *This is not applicable to buyers that are not SST-registered
10.	Supplier's Tourism Tax Registration Number <i>[Mandatory for tourism tax registrant]</i>	Tourism tax registration number of the supplier. This is only applicable to tourism tax registrant, which may consist of hotel operators and online travel operators
11.	Supplier's Name	Name of business or individual who will be the issuer of the e-Invoice in a commercial transaction
12.	Buyer's Name	Name of recipient of the e-Invoice in a commercial transaction
13.	Supplier's Address	Address (registered, business, residential, etc.) of business or individual who will be the issuer of the e-Invoice in a commercial transaction
14.	Buyer's Address	Address (registered, business, residential, etc.) of recipient of the e-Invoice in a commercial transaction
15.	Supplier's E-mail	E-mail address of the supplier
16.	Buyer's E-mail	E-mail address of the buyer

No.	Field Name	Description
17.	Supplier's Website	Website address of the supplier
18.	Supplier's Contact Number	The telephone number of the supplier (e.g., office, mobile, fax)
19.	Buyer's Contact Number	The telephone number of the buyer (e.g., office, mobile, fax)
20.	Supplier's Malaysia Standard Industrial Classification (MSIC) Code	5-digit numeric code that represent the business nature and activity
21.	Business Activity Description	Description of the business activity based on MSIC code input by the supplier
22.	IRBM Unique Identifier Number	Reference number assigned by IRBM, representing a unique identification of the e-Invoice
23.	e-Invoice Code / Number	Document reference number used by supplier for internal tracking purpose (e.g., INV12345, CN23456, DN34567)
24.	Original e-Invoice Reference Number <i>[Where applicable]</i>	Reference number of original invoice / document that is being affected / adjusted. Applicable where a debit note, credit note or refund e-Invoice is issued.
25.	e-Invoice Date	Date of issuance of the e-Invoice *Note that the date must be the current date

No.	Field Name	Description
26.	Date and Time of Validation	The actual date and time that the e-Invoice data was validated
27.	Frequency of Billing <i>[Optional, where applicable]</i>	Frequency of the invoice (e.g., monthly, annually, etc.)
28.	Billing Period <i>[Optional, where applicable]</i>	Interval of the transaction (e.g., 1 January 2020 - 31 January 2023, July - December 2023, etc.)
29.	Invoice Currency Code	Specific currency that is used to represent the monetary value stated in the e-Invoice
30.	Currency Exchange Rate <i>[Where applicable]</i>	<p>Rate at which non-Malaysian currency will be converted into Malaysian Ringgit. Applicable where the billing amount is in foreign currency.</p> <p>*Note: Specific guidance on currency exchange rate will be issued at a later time</p>
31.	Product Tariff Code / Service Category <i>[Only applicable to goods/ services from an SST perspective]</i>	Harmonized System code of the goods under the relevant Sales Tax Orders/ classification of taxable services based on Service Tax Regulation 2018
32.	Description of Product or Service	Details of products or services being billed as a result of a commercial transaction
33.	Quantity <i>[Optional, where applicable]</i>	Number of units of a particular product or service in a commercial transaction

No.	Field Name	Description
34.	Measurement <i>[Optional, where applicable]</i>	Standard unit or system used to measure the product or service
35.	Unit Price	Price assigned to a single unit of a product or service
36.	Discount Rate <i>[Optional, Where Applicable]</i>	Percentage of deduction from the original price of a product or service
37.	Discount Amount <i>[optional, where applicable]</i>	Amount deducted from the original price of a product or service
38.	Tax Type	Type of taxes that will be applicable (SST and/or withholding tax)
39.	Tax Rate (%)	The appropriate tax rate that is applicable (%)
40.	Tax Amount	The amount of tax payable
41.	Details of Tax Exemption <i>[Mandatory if tax exemption is applicable]</i>	Description of tax exemption applicable (e.g., buyer's sales tax exemption certificate number, special exemption as per gazette orders, etc.)
42.	Amount Exempted from Tax <i>[Mandatory if tax exemption is applicable]</i>	Total amount of tax exempted for sales tax or service tax purposes
43.	Subtotal	Amount of all individual items/ services within the invoice, excluding any taxes, discounts or other charges

No.	Field Name	Description
44.	Total Excluding Tax	Sum of amount payable exclusive of applicable taxes (e.g., sales tax, service tax)
45.	Total Including Tax	Sum of amount payable inclusive of total taxes chargeable (e.g., sales tax, service tax)
46.	Supplier's Digital Signature	An electronic signature to authenticate the e-Invoice
47.	Payment Mode <i>[Optional]</i>	Chosen mechanism through which funds are transferred from buyer to supplier (e.g., cash, bank transfer, credit card, e-Wallet, etc.)
48.	Supplier's Bank Account Number <i>[Optional]</i>	The supplier's bank account number to facilitate payment by buyer
49.	Payment Terms <i>[Optional]</i>	An agreed-upon payment terms and conditions e.g., timing and method of payment
50.	Payment Amount <i>[Optional]</i>	Monetary value that the buyer is required to pay in order to fulfill the financial obligation
51.	Payment Date <i>[Optional]</i>	Date of payment received, particularly if payment has been received in advance
52.	Payment Reference Number <i>[Optional]</i>	Unique identifier assigned to trace payment
53.	Bill Reference Number <i>[Optional]</i>	Supplier's internal billing reference number to facilitate payment from buyer

Appendix Table 1 - List of data fields required to issue an e-Invoice

APPENDIX 2 – LIST OF MANDATORY AND OPTIONAL FIELDS UNDER ANNEXURE TO THE E-INVOICE

Additional mandatory fields to be included in Annexure to the e-Invoice		
<i>Applicable to transactions where goods are shipped to a different recipient and/or address (i.e., different from the buyer's details)</i>		
1.	Shipping Recipient's Name	Name of shipping recipient of the products included in the e-Invoice in a commercial transaction
2.	Shipping Recipient's Address	Address (registered, business, residential, etc.) of business or individual who will be the shipping recipient of the products included in the e-Invoice in a commercial transaction
3.	Shipping Recipient's TIN	TIN of the shipping recipient assigned by IRBM
4.	Shipping Recipient's Registration Number	For businesses: Business registration number For Malaysian individual: MyKad identification number For non-Malaysian individual: Passport number
<i>Applicable to import and export transactions</i>		
1.	Reference Number of Customs Form No.1	Unique identifier assigned on the Declaration of Goods Imported
2.	Free Trade Agreement (FTA)	Details, provisions and requirements outlined

	Information	within a trade agreement between two or more countries
3.	Authorisation Number for Certified Exporter (e.g., ATIGA number)	A unique identification number or code used for validation of a certified exporter by the relevant authority
4.	Incoterms	A set of international trade rules that define the responsibilities of buyers and suppliers
Additional optional fields to be included in Annexure to the e-Invoice <i>Applicable to import and export transactions</i>		
1.	Reference Number of Customs Form No.2	Unique identifier assigned on the Declaration of Goods Exported
2.	Country of Origin	Description of origin of goods
3.	Details of other charges	Sum of additional amount payable

Appendix Table 2 - List of mandatory and optional fields under Annexure

Note: The field requirements for an annex to the e-Invoice may be updated from time to time.

GLOSSARY

No.	Term	Definition
1.	API	Application Programming Interface (API) is a collection of predefined rules and protocols that facilitate communication between different applications.
2.	B2B	B2B stands for "Business-to-Business" which refers to transactions, interactions, or relationships between two or more businesses. It represents the exchange of goods, services, or information between businesses
3.	B2C	B2C stands for "Business-to-Consumer" which describes transactions, interactions, or relationships from a business to end consumer. It refers to the process of selling products or services directly to end-users or customers for their personal use or consumption.
4.	B2G	B2G stands for "Business-to-Government" which refers to commercial transactions and interactions from businesses to government entities at various levels, such as local, state, or national governments.
5.	Credit Note	If a customer returns a damaged item or the suppliers intends to make adjustments due to various reasons (e.g., discount provided, incorrect amount delivered), the supplier will issue a credit note to adjust the amount owed, ensuring accurate

No.	Term	Definition
		billing. Corresponding references to the associated invoices should be clearly specified in the face of the credit note to ease reconciliation.
6.	Debit Note	It adds an amount to the originally stipulated total. For example, when a customer requests additional services or supplier incurs additional costs such as expedited shipping, this results in an increase in the overall invoice amount. Any corresponding references to the associated invoices should be clearly specified in the debit note to ease reconciliation.
7.	ERP	Enterprise Resource Planning (ERP) is a type of software system that helps organisations to automate and manage core business operations.
8.	Invoice	It contains information such as supplier's and buyer's details, item descriptions, quantities, prices, taxes, and total amounts, which recorded the transactional data arising from day-to-day business operations. This includes the purchases and receipt of services from foreign suppliers, and other examples of self-invoice.
9.	MSME	Micro, Small and Medium-sized Enterprises whose revenue numbers fall below certain limits.
10.	MyInvois Portal	MyInvois Portal is a user-friendly web application developed by IRBM that provides taxpayers an intuitive interface to access and perform essential

No.	Term	Definition
		e-invoicing tasks.
11.	MyInvois System	MyInvois System, developed by IRBM, is an e-invoicing system designed to streamline the exchange and management of e-Invoice in a structured electronic format between suppliers and buyers, ensuring a seamless process.
12.	QR code	Quick Response Code containing encoded data that typically includes information for a locator or reference, as well as an identifier.
13.	Refund	When a customer has paid for a product or service and subsequently returns the product or cancels a service, they become eligible for a refund. The refund e-Invoice acknowledges the return and specifies the refunded amount.
14.	SGML (ISO 8879)	Standard Generalized Markup Language (International Organization for Standardization 8879) is a standard for defining generalized markup languages for documents.
15.	SST	Sales or Service Tax that is imposed pursuant to Sales Tax Act 2018 or Service Tax Act 2018 respectively. Sales Tax and Service Tax are single-stage taxes which are levied on all locally manufactured/ imported taxable goods and certain prescribed taxable services (acquired locally or imported), respectively.
16.	Validation	Refers to process of MyInvois System evaluating

No.	Term	Definition
		<p>and verifying the submitted e-invoice to ensure that it meets the data requirements set forth by IRBM.</p> <p>Kindly refer to Section 2.4.3 Step 2 e-Invoice Validation.</p>
17.	XML	<p>Extensible Markup Language (XML) is a markup language that offers a set of rules for defining and structuring data in a flexible and extensible manner.</p>

Glossary Table 1