



E-INVOICE SPECIFIC GUIDELINE INLAND REVENUE BOARD OF MALAYSIA

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SUMMARY OF CHANGES

This e-Invoice Specific Guideline (Version 1.1) replaces the e-Invoice Specific Guideline (Version 1.0) issued on 29 September 2023. The key changes made to this Guideline are summarised in the table below:

Paragraph in e-Invoice Specific Guideline (Version 1.0)	Changes In This Specific Guideline (Version 1.1)		
	Paragraph	Item	Reference
Figure 3.6	Figure 3.6	Updated the diagram	Editorial change
Figure 4.1	Figure 4.1	Updated the classification column	Editorial change
6.5	6.5	Updated the alignment	Clarification
Figure 9.2	Figure 9.2	Updated the classification and subtotal column	Editorial change
Figure 10.2	Figure 10.2	Updated the original invoice ref. no, classification and tax code	Clarification
-	10.4.6	New	Clarification
11.2.3	11.2.3	Updated the terminology	Clarification
12.4	12.4	Updated on the timing of issuance	Clarification
Appendix 5 (Item 1)	Appendix 5 (Item 1)	Updated the 'Validation Criteria & Example' column	Clarification

Paragraph in e-Invoice Specific Guideline (Version 1.0)		Changes In This Specific Guideline (Version 1.1)	
Guideline	Paragraph	Item	Reference
Appendix 5 (Item 2)	Appendix 5 (Item 2)	Updated the 'Validation Criteria & Example' column	Clarification
Appendix 5 (Item 18)	Appendix 5 (Item 18)	Updated the 'Validation Criteria & Example' column	Clarification
Appendix 5 (Item 21)	Appendix 5 (Item 21)	Updated the 'Max Length' column	Editorial change
Appendix 5 (Item 22)	Appendix 5 (Item 22)	Updated the 'Validation Criteria & Example' column	Clarification
Appendix 5 (Item 24)	Appendix 5 (Item 24)	Updated the 'Field Name' column	Clarification
Appendix 5 (Item 47)	Appendix 5 (Item 47)	Updated the 'Validation Criteria & Example' column	Clarification
Appendix 6 (Item 1 – Shipping Recipient's Name)	Appendix 6 (Item 1 – Shipping Recipient's Name)	Updated the 'Validation Criteria & Example' column	Clarification

1. INTRODUCTION

- 1.1 Inland Revenue Board of Malaysia (IRBM) has issued the e-Invoice Guideline on 21 July 2023.
- 1.2 The e-Invoice Guideline addresses the scope of implementation of e-Invoice, covering the concept of e-Invoice and step-by-step guidance on the e-Invoice workflow.
- 1.3 IRBM acknowledged the need to provide further guidance on specific areas of e-Invoice, to aid taxpayers in gaining a better understanding of certain e-Invoice treatment and ultimately, to successfully implement e-Invoice.

2. OBJECTIVE

This Specific Guideline is to provide further guidance on the issuance of e-Invoice relating to the following areas:

- i. Transactions with Buyers
- ii. Statements/ Bills on a periodic basis
- iii. Disbursement and reimbursement
- iv. Employment perquisites and benefits
- v. Certain expenses incurred by employee on behalf of the employer
- vi. Self-billed e-Invoice
- vii. Transactions which involve payments in monetary form to agents, dealers or distributors
- viii. Cross-border transactions
- ix. Profit distribution (e.g., dividend distribution)

- x. Foreign income
- xi. Currency exchange rate
- xii. API overview
- xiii. Cybersecurity

3. TRANSACTIONS WITH BUYERS

- 3.1 Currently, businesses (Suppliers) will issue a receipt/ bill/ invoice in hardcopy and/ or softcopy (e.g., via e-mail) to consumers (Buyers) to record a transaction (e.g., sale of products or provision of services to Buyers for personal consumption).
- 3.2 Upon implementation of e-Invoice, Suppliers are required to issue e-Invoice for all of its transactions. However, certain Buyers, particularly end consumers and certain businesses, may not require an e-Invoice as proof of expense.
- 3.3 To assist the Suppliers in complying with e-Invoice requirements and to reduce the burden to both Suppliers and Buyers, the IRBM allows the Suppliers to consolidate the transactions with Buyers (who do not require an e-Invoice) into a consolidated e-Invoice on a monthly basis.
- 3.4 Figure 3.1 provides an overview of invoicing process.

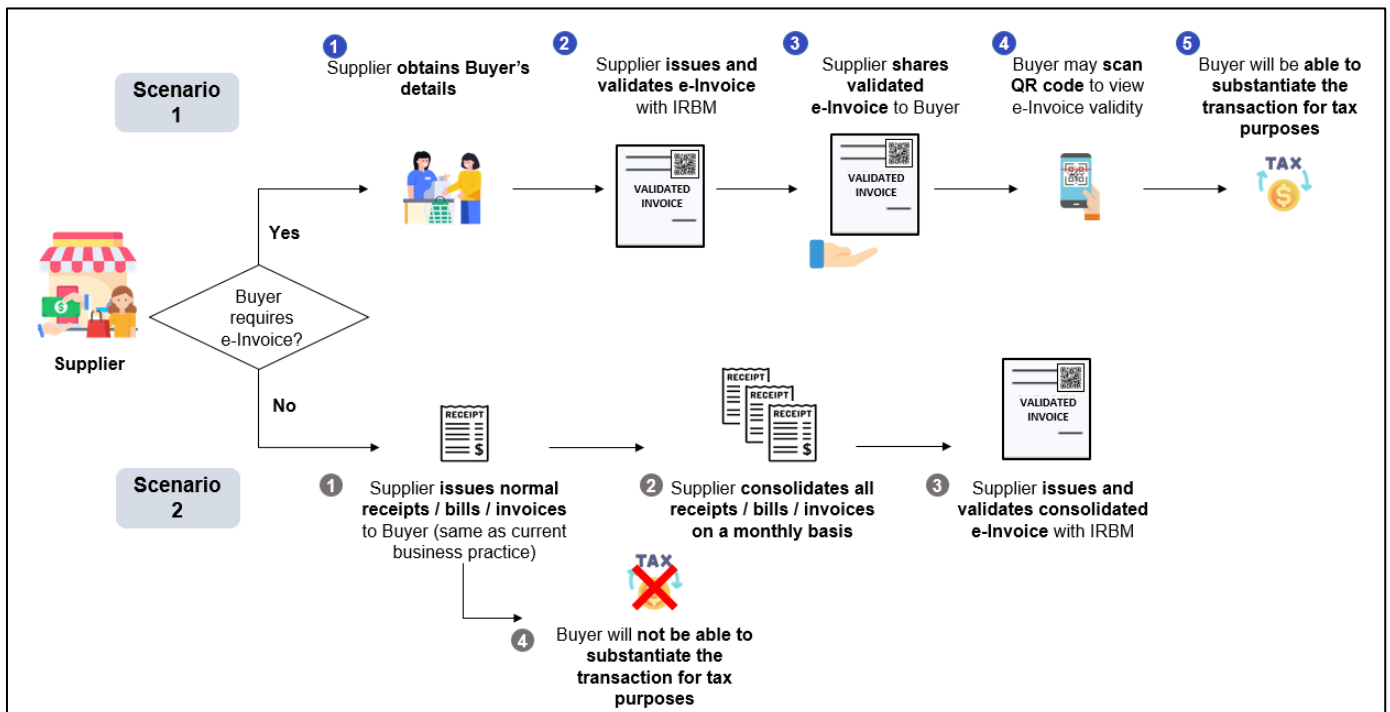


Figure 3.1 – Overview of invoicing process

3.5 Scenario 1: Where the Buyer requires an e-Invoice

3.5.1 In relation to a particular transaction, Buyer that requires an e-Invoice would need to make a request by informing the Supplier accordingly.

3.5.2 Upon receiving the request from the Buyer for an e-Invoice, Supplier obtains the Buyer's details (refer Table 3.1 of this e-Invoice Specific Guideline for further details) required for the issuance of e-Invoice.

3.5.3 In summary, the steps involved for issuance of an e-Invoice to Buyer are as follows:

Step 1: Supplier seek confirmation from Buyer if an e-Invoice is required.

Step 2: If the Buyer confirmed that he/ she requires an e-Invoice, the Buyer is required to furnish the Supplier with the required information to facilitate the issuance of e-Invoice (refer Table 3.1 of this e-Invoice Specific Guideline for further details).

Step 3: The Supplier is required to complete the remaining required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline and proceed to issue an e-Invoice.

The process of issuing an e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline.

Step 4: The validated e-Invoice can be used as the Buyer's proof of expense, to substantiate a particular transaction for tax purposes.

3.5.4 In facilitating a more efficient e-Invoice issuance process as well as to ease the burden of individual Buyers in providing their Tax Identification Number (TIN) and identification number details, IRBM provides the following concession to individual Buyers:

(a) For Malaysian individuals to provide either:

- i. TIN;
- ii. MyKad identification number; or
- iii. Both TIN and MyKad identification number.

(b) For non-Malaysian individuals to provide either:

- i. TIN; or
- ii. Both TIN and passport number.

3.5.5 In summary, the details to be provided by the individual Buyers for the issuance of e-Invoice are as follows:

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
1	Buyer's Name	Name of individual Buyer	<p>For Malaysian individuals: Full name as per MyKad</p> <p>For non-Malaysian individuals: Full name as per passport</p>

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
2	Buyer's TIN	TIN of individual Buyer	<p><u>For Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: MyKad identification number only iii. Option 3: Both TIN and MyKad identification number
3	Buyer's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p><u>For non-Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: Both TIN and passport number
4	Buyer's Address	Address of individual Buyer	Individual Buyer is required to provide residential address
5	Buyer's Contact Number	Telephone number of individual Buyer	Individual Buyer is required to provide a contact number
6	Buyer's e-mail	E-mail address of individual Buyer	Individual Buyer is required to provide an e-mail address . The e-mail address can be the same as the e-mail address registered in MyTax or a different e-mail address

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
7	Buyer's SST Registration Number	SST registration number of individual Buyer (where applicable)	Where applicable, individual Buyer to provide SST registration number If individual Buyer is not registered for SST, Supplier to input "NA"

Table 3.1 – Individual Buyer's details to be provided to Supplier

3.5.6 In the event the individual Buyer provides either TIN or MyKad identification number (instead of both), the Supplier should input the following details for e-Invoice purposes:

No	Option	Data field	Details to be included by Supplier in e-Invoice
1	Option 1 (for Malaysian and non-Malaysian individuals), where the individual Buyer only provides TIN	Buyer's TIN	Supplier to input the TIN as provided by individual Buyer
		Buyer's Registration/ Identification Number/ Passport Number	Supplier to input "000000000000" in the e-Invoice

No	Option	Data field	Details to be included by Supplier in e-Invoice
2	Option 2 (for Malaysian individuals), where the individual Buyer only provides MyKad identification number	Buyer's TIN	Supplier to input "E10000000010" in the e-Invoice
		Buyer's Registration/ Identification Number/ Passport Number	Supplier to input MyKad identification number provided by the individual Buyer

Table 3.2 – Details of TIN and identification number/ passport number to be included by Supplier for issuance of e-Invoice to individual Buyer

Example 1

Mr. Soo (Buyer) spent RM2,500 to buy a smartphone from Global Telco Sdn Bhd (Supplier) and has requested for an e-Invoice to be issued.

Global Telco Sdn Bhd has requested for Mr. Soo's personal details to proceed with the issuance of e-Invoice. Mr. Soo has provided all the details required (including his MyKad identification number), except his TIN. Global Telco Sdn Bhd is still able to issue an e-Invoice to Mr. Soo despite Mr. Soo's TIN has not been provided.

Upon receiving the validated e-Invoice, Mr. Soo will be able to use the validated e-Invoice as a proof of expense to substantiate for tax purposes.

Figure 3.2 illustrates an example of validated e-Invoice in PDF format issued by Global Telco Sdn Bhd to Mr. Soo.

E-INVOICE SPECIFIC GUIDELINE (VERSION 1.1)

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<p>Global Telco Sdn Bhd Lot 1, Bangunan Green, Persiaran Jalan, 50480, Kuala Lumpur 60312346789 contact.us@globaltelco.com</p>		<p>E-INVOICE Document code: INV00002 Unique Identifier No: 123456789-2023-7654335 Original Invoice Ref. No.: Not Applicable Invoice Date and Time: 07/08/2024 12:36:13</p>					
<p>Supplier TIN: 123456789123 Supplier Registration Number: 200901111122 Supplier SST ID: W10-6543-456789123 Supplier MSIC code: 47413</p>		<p>Payment mode: Credit Card Invoice currency code: MYR</p>					
<p>Buyer TIN : EI00000000010 Buyer Name: Soo Ah Chong Buyer Identification Number: 790801100000 Buyer Address: 1, Tingkat 2, Jln Jaya, 40150 Selangor, Malaysia Buyer Contact Number (Mobile): 6012334567890 Buyer Email: sooahchong@gmail.com</p>							
Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Amount	Total Product / Service Price (incl. tax)
003	Smartphone	1	RM2,500.00	RM2,500.00	-	-	RM2,500.00
	Subtotal						RM2,500.00
	Total excluding tax						RM2,500.00
	Tax amount						-
	Total including tax						RM2,500.00
	Paid by – Credit Card						RM2,500.00

Digital Signature:
 9e83e05bbf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb369etc3
 Date and Time of Validation: 07/08/2024 12:36:15
 This document is a visual presentation of the e-Invoice



Figure 3.2 – Example of e-Invoice in PDF format (Buyer’s TIN not provided)

Note: The above example is for illustration purposes only and are subject to changes.

3.6 **Scenario 2: Where the Buyer does not require an e-Invoice**

3.6.1 Where the Buyer does not require an e-Invoice, the Supplier will issue a normal receipt/ bill/ invoice to the Buyer (same as current business practice). However, such receipt/ bill/ invoice would not be required to be submitted for IRBM's validation as these documents are not e-Invoices.

3.6.2 Supplier will be allowed to aggregate transactions with Buyers who do not require an e-Invoice on a monthly basis and submit a consolidated e-Invoice to IRBM, within seven (7) calendar days after the month end.

3.6.3 Suppliers may consider the following consolidation methods:

(a) The summary of each receipt/ bill/ invoice is presented as separate line items in the consolidated e-Invoice (refer Figure 3.8 of Example 3)

(b) The summary of all the receipts/ bills/ invoices is presented as a single line item in the consolidated e-Invoice

Figure 3.3 provides an example of an e-Invoice where the summary of all the receipts/ bill/ invoice is presented as a single line item in the consolidated e-Invoice.

Restoran XYZ Sdn Bhd
 Lot 1, Bangunan ABC, Persiaran Jalan, 50480, Kuala Lumpur
 60312346789
 restoranxyz@gmail.com

E-INVOICE
 Document code: INV0001
 Unique Identifier No: 123456789-2023-7654321
 Original Invoice Ref. No.: Not Applicable
 Invoice Date and Time: 01/08/2024 22:35:03

Supplier TIN: 123456789123
 Supplier Registration Number: 200901111122
 Supplier SST ID: W10-9876-45678901
 Supplier MSIC code: 56101


Buyer TIN: E10000000010
 Buyer Name: General Public
 Buyer Registration Number: NA
 Buyer Address: NA
 Buyer Contact Number: NA
 Buyer Email: NA
 Buyer SST Registration ID: NA

Payment mode: Cash / Credit Card / e-Wallet
 Invoice currency code: MYR

Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Amount	Total Product / Service Price (incl. tax)
004	12345, 12390, 12442	1	RM345.00	RM345.00	-	RM20.70	RM365.70
Subtotal				RM345.00	-	RM20.70	RM365.70
Total excluding tax							RM345.00
Tax amount							RM 20.70
Total including tax							RM365.70

Total Product / Service Price	Tax type	Tax Rate	Tax amount
RM345.00	Service tax	6.00%	RM20.70

Digital Signature:
 9e83e05bbf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb3696c3
 Date and Time of Validation: 01/08/2024 22:35:05
 This document is a visual presentation of the e-Invoice



FOR ILLUSTRATION PURPOSES ONLY

Figure 3.3 – Example of e-Invoice in PDF format (where summary of all receipts is presented as a single line item in the consolidated e-Invoice)

Note: The above example is for illustration purposes only and are subject to changes.

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

Figure 3.4 illustrates an example of an e-Invoice where the summary of all the receipts/ bills/ invoices issued by each branch/ location is presented as separate line items in the consolidated e-Invoice.

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Hibiscus Mart Sdn Bhd
 Lot 66, Bangunan Merdeka, Persiaran Jaya, 50480, Kuala Lumpur
 60312346789
 hibiscus@mart.com

Supplier TIN: 321456789123
 Supplier Registration Number: 660901111122
 Supplier SST ID: M10-123-45678901
 Supplier MSIC code: 47112

E-INVOICE
 Document code: INV00006
 Unique Identifier No: 123456789-2023-7654321
 Original Invoice Ref. No.: Not Applicable
 Invoice Date and Time: 01/10/2024 20:17:16

Buyer TIN: E100000000010
 Buyer Name: General Public
 Buyer Registration Number: NA
 Buyer Address: NA
 Buyer Contact Number: NA
 Buyer Email: NA
 Buyer SST Registration ID: NA

Payment mode: Cash / Credit Card / e-Wallet
 Invoice currency code: MYR

Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Amount	Total Product / Service Price (incl. tax)
004	Revenue – Penang branch (Receipt No: 135, 168, 182, 191, 213, 234, 382, 395, 482, 488)	1	RM3,000.00	RM3,000.00	-	-	RM3,000.00
004	Revenue – Kuala Lumpur branch (Receipt No: 142, 156, 167, 188, 198, 199, 204, 218, 232, 238, 244, 248, 251, 260, 321, 347, 355, 412, 498, 500, 650, 650, 765)	1	RM5,000.00	RM5,000.00	-	-	RM5,000.00
Subtotal							RM8,000.00
Total excluding tax							RM8,000.00
Tax amount							-
Total including tax							RM8,000.00

Digital Signature:
 8e83e05bbf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb3696c3
 Date and Time of Validation: 01/10/2024 20:17:18
 This document is a visual presentation of the e-Invoice




Figure 3.4 – Example of e-Invoice in PDF format (where summary of all receipts issued by each branch/ location is presented as separate line items in the consolidated e-Invoice)

Note: The above example is for illustration purposes only and are subject to changes.

3.6.4 Note that there may be other methods of consolidation and taxpayers should adopt according to their business nature and preference.

Example 2

Hibiscus Mart Sdn Bhd (Hibiscus Mart) is a small retail business that offers a wide range of food products and beverages via its two (2) branches located in Penang and Kuala Lumpur. The following represents the number of transactions with normal receipts issued alongside with the total sales made by each branch (with no e-Invoice issued) in October:

- (a) Penang branch: 500 transactions amounting to RM25,000
- (b) Kuala Lumpur branch: 2,000 transactions amounting to RM65,000

Within seven calendar (7) days after the end of October (i.e., by 7 November), Hibiscus Mart issues a consolidated e-Invoice after aggregating the total sales from each branch. Hibiscus Mart has consolidated the sales into two (2) separate line i.e., one line for Penang branch and another line for Kuala Lumpur branch and its corresponding sales for each branch. Note that Hibiscus Mart is required to include all the receipt reference numbers that made up to the total sales in “Description” field for the relevant branch.

Meanwhile, Cer-Mart Sdn Bhd, a competitor of Hibiscus Mart, who has four (4) branches located at the same area as Hibiscus Mart as well as in Malacca and Ipoh, has issued a consolidated e-Invoice to record its sales for the month of October. Sales made by each branch of Cer-Mart in October (with no e-Invoices issued) are outlined as follows:

- (a) Penang branch: 2,500 transactions amounting to RM75,000
- (b) Kuala Lumpur branch: 5,800 transactions amounting to RM125,000
- (c) Malacca branch: 1,300 transactions amounting to RM22,000
- (d) Ipoh branch: 1,850 transactions amounting to RM25,300

Unlike Hibiscus Mart, Cer-Mart Sdn Bhd decides to consolidate its sales revenue of all branches by presenting it as a single line item with the total sales revenue. Note that Cer-Mart is required to include all the receipt reference numbers that made up to the total sales in “Description” field.

- 3.6.5 In any event, if Buyers require an e-Invoice after receiving a receipt/ bill/ invoice from the Supplier, the Buyer can request for an e-Invoice from the Supplier within the month of the transaction. The aforementioned timeframe allows the Supplier to have a cut-off for the receipt/ bill/ invoice to be aggregated for into the consolidated e-Invoice.
- 3.6.6 Buyers are encouraged to request for an e-Invoice as soon as possible after receiving the receipt/ bill/ invoice to ensure that the request will be processed by Supplier in a timely manner. Conversely, Suppliers are advised to ensure that they will be able to create and submit e-Invoice to IRBM for validation as soon as possible to ensure that the Buyers' request for e-Invoice can be fulfilled promptly.
- 3.6.7 In summary, where a Buyer does not require for an e-Invoice to be issued, the steps involved for issuance of consolidated e-Invoice are as follows:
- Step 1:** Supplier to seek confirmation from Buyers if e-Invoice is required.
 - Step 2:** If Buyers confirmed that no e-Invoice is required, Supplier would continue to issue receipt/ bill/ invoice to the Buyers (same as current business practice).
 - Step 3:** Within seven (7) calendar days after end of the month, Supplier will retrieve the details of all the receipts/ bills/ invoices that were issued for the previous month and issue a consolidated e-Invoice as proof of Supplier's income.
 - Step 4:** The Supplier will issue the consolidated e-Invoice as per the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline.

The process of issuing a consolidated e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API), with the following exceptions:

- i. Once the consolidated e-Invoice has been validated, IRBM will send notification to the Supplier only (i.e., no notification will be sent to Buyer as this is an e-Invoice issued to general public). Consequently, there would not be any request for rejection from Buyer.
- ii. The validated e-Invoice will serve as the Supplier's proof of income. Hence, the validated e-Invoice is not required to be shared with Buyer.

3.6.8 In relation to the consolidated e-Invoice, Supplier will be required to complete the required fields as outlined in Appendices 1 and 2 of the e-Invoice Guideline and complete the Buyer's details and certain transaction details using the following information:

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
1	Buyer's Name	Name of Buyer	Supplier to input " General Public " in the e-Invoice
2	Buyer's TIN	TIN of Buyer	Supplier to input " EI0000000010 " in the e-Invoice

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
3	Buyer's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	Supplier to input "NA"
4	Buyer's Address	Address of Buyer	Supplier to input "NA"
5	Buyer's Contact Number	Telephone number of Buyer	Supplier to input "NA"
6	Buyer's e-mail	E-mail address of Buyer	Supplier to input "NA"
7	Buyer's SST Registration Number	SST registration number of Buyer	Supplier to input "NA"
8	Description of Product/ Services	Details of products or services being billed for a transaction with Buyer	<p>Examples of consolidation that may be applicable for businesses:</p> <p>(a) Summary of each receipt is presented as separate line items</p> <p>(b) Summary of all the receipts is presented as a single line item</p>

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
			<p>(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</p> <p>(d) Summary of all the receipts issued by each branch or location is presented as separate line items</p> <p>Note that for any method adopted by businesses, the receipt/ bill/ invoice reference number for each transaction are required to be included under this field in the consolidated e-Invoice</p>
9	Quantity	Number of units of a particular product or service in a commercial transaction	Supplier to input "1" for each line item included in the consolidated e-Invoice, regardless of the total number of receipts/ bills/ invoices being consolidated in one (1) single line item

Table 3.3 – Details to be included by Supplier for issuance of consolidated e-Invoice

Please note that the formats below are for illustration purposes only and the actual format will be provided in due course.



```

<IssueTimestamp>2024-08-01T22:35:03Z</IssueTimestamp>
<IssueYear>2024</IssueYear>
<IssueMonth>8</IssueMonth>
<IssueDay>1</IssueDay>
<AccountingTimestamp>2024-08-01T22:35:03Z</AccountingTimestamp>
<AccountingYear>2024</AccountingYear>
<AccountingMonth>8</AccountingMonth>
<AccountingDay>1</AccountingDay>
<PaidLastTimestamp>2024-08-01T22:35:03Z</PaidLastTimestamp>
<PaidLastYear>2024</PaidLastYear>
<PaidLastMonth>8</PaidLastMonth>
<PaidLastDay>1</PaidLastDay>
<DateToPay>0001-01-01T00:00:00</DateToPay>
<DateToPayPeriod />
<Timestamp>2024-08-01T22:35:03Z</Timestamp>
<AuthorityTimestamp>2024-08-01T22:35:05Z</AuthorityTimestamp>
<AuthorityLastCheck>2024-08-01T22:35:05Z</AuthorityLastCheck>
<VoidedDate />
<TypeId>1</TypeId>
<TypeName>E-INVOICE</TypeName>
<Version>1.0</Version>
<XMLVersion>1</XMLVersion>
<DocumentCode>INV00001</DocumentCode>
<AuthorityTaxCode>LHDNTAXNUMBER</AuthorityTaxCode>
<SenderCode>123456789123</SenderCode>
<SenderName>Rastcran XYZ Sdn Bhd</SenderName>
<SenderZone>null</SenderZone>
<ReceiverCode>E10000000010</ReceiverCode>
<ReceiverName>GENERAL PUBLIC</ReceiverName>
<ReceiverZone />
<CountryReceiverCode />
<CurrencyType>MYR</CurrencyType>
<NetAmount>345</NetAmount>
    
```

Figure 3.6 – Example of consolidated e-Invoice in XML format



```

{
  "Position": 2,
  "PaSTaxAuthorityCode": "9902012651",
  "PaSDescription": "12390",
  "PaSUnitCode": "null",
  "PaSUnitName": "null",
  "PaSQuantity": 1,
  "PaSValue": 125.00,
  "PaSAmount": 132.50,
  "TaxDetails": [
    {
      "TaxCode": "Service Tax",
      "TaxDetailTimestamp": "2024-08-01T01:04:23.2846603Z",
      "FactorType": "Rate",
      "Factor": 0.06,
      "Value": 7.50,
      "NetValue": 125.00
    }
  ]
}
{
  "Position": 3,
  "PaSTaxAuthorityCode": "9902012651",
  "PaSDescription": "12442",
  "PaSUnitCode": "null",
  "PaSUnitName": "null",
  "PaSQuantity": 1,
  "PaSValue": 145.00,
  "PaSAmount": 153.70,
  "TaxDetails": [
    {
      "TaxCode": "Service Tax",
      "TaxDetailTimestamp": "2024-08-01T01:04:23.2846603Z",
      "FactorType": "Rate",
      "Factor": 0.06,
      "Value": 8.70,
      "NetValue": 145.00
    }
  ]
}
    
```

Figure 3.7 – Example of consolidated e-Invoice in JSON format

Below is an example of the consolidated e-Invoice issued by Restoran XYZ (in PDF format) upon aggregating all receipts issued, which have been submitted to and validated by IRBM:

Restoran XYZ Sdn Bhd
 Lot 1, Bangunan ABC, Persiaran Jalan, 50480, Kuala Lumpur
 60312346789
 restoranxyz@gmail.com

FOR ILLUSTRATION PURPOSES ONLY

Supplier TIN: 123456789123
 Supplier Registration Number: 200901111122
 Supplier SST ID: W10-9876-45678901
 Supplier MSIC code: 56101

E-INVOICE
 Document code: INV00001
 Unique Identifier No: 123456789-2023-7654321
 Original Invoice Ref. No.: Not Applicable
 Invoice Date and Time: 01/08/2024 22:35:03

Buyer TIN: EI00000000010
 Buyer Name: General Public
 Buyer Registration Number: NA
 Buyer Address: NA
 Buyer Contact Number: NA
 Buyer Email: NA
 Buyer SST Registration ID: NA

Payment mode: Cash / Credit Card / e-Wallet
 Invoice currency code: MYR

Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Amount	Total Product / Service Price (incl. tax)
004	12345	1	RM 75.00	RM 75.00	-	RM 4.50	RM 79.50
004	12390	1	RM125.00	RM125.00	-	RM 7.50	RM132.50
004	12442	1	RM145.00	RM145.00	-	RM 8.70	RM153.70
Subtotal				RM345.00	-	RM20.70	RM365.70
Total excluding tax							RM345.00
Tax amount							RM 20.70
Total including tax							RM365.70

Total Product / Service Price	Tax type	Tax Rate	Tax amount
RM345.00	Service tax	6.00%	RM20.70

Digital Signature:
 9e83e05bbf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb3696c3
 Date and Time of Validation: 01/08/2024 22:35:05
 This document is a visual presentation of the e-Invoice




Figure 3.8 – Example of validated consolidated e-Invoice in PDF format

Note: The above example is for illustration purposes only and are subject to changes.

Example 4

Same facts as in Example 3. On 28 July 2024, Muthu (Buyer) decided to request for an e-Invoice for his meal (receipt number: 12442) on 21 July 2024.

Muthu contacted Restoran XYZ (Supplier) to enquire on how to convert his receipt to an e-Invoice. As Restoran XYZ has provided a web portal/ mobile application for this purpose, Muthu visited the web portal/ mobile application (refer Section 3.8 of this e-Invoice Specific Guideline for more details) and provided his personal details (refer Table 3.1 of this e-Invoice Specific Guideline) to obtain the e-Invoice.

The request on the issuance of e-Invoice must be made by Muthu latest by 31 July 2024 (i.e., within the month of the transaction).

Example 5

Wendy (Buyer) purchased badminton rackets and shuttlecocks from Hari-Hari Sukan Sdn Bhd (Supplier) on 30 September 2024. She has not requested for an e-Invoice upon check-out as she was running late for her class.

As Wendy was swarmed with errands and coursework, Wendy forgot to request for an e-Invoice from Hari-Hari Sukan Sdn Bhd's web portal on the same day of her purchase. She only requested for an e-Invoice on 1 October 2024.

In view that Wendy has not requested for an e-Invoice within the month of the transaction (i.e., latest by end of 30 September 2024), Hari-Hari Sukan Sdn Bhd may deny Wendy's request for issuance of e-Invoice for her purchase, based on the abovementioned guidance.

Since Hari-Hari Sukan Sdn Bhd has issued the consolidated e-Invoice for receipts issued in the month of September 2024, Hari-Hari Sukan Sdn Bhd rejected Wendy's request accordingly.

3.7 Certain activities that require e-Invoice to be issued for each transaction (i.e., consolidation of e-Invoice is not allowed)

3.7.1 For the purposes of e-Invoice, taxpayers undertaking certain activities or transactions are required to issue e-Invoice for each transaction with Buyers (refer to Table 3.4 of this e-Invoice Specific Guideline for exceptions). In other words, such taxpayers will be required to obtain the Buyer's details for the issuance of e-Invoice and will not be allowed to issue consolidated e-Invoice.

3.7.2 Currently, the activities or transactions of industries where e-Invoice is required to be issued for each transaction are as follows:

No	Industry/ Activity	Types of activities/ transactions where consolidated e-Invoice is not allowed
1	Automotive	Sale of any motor vehicle <i>Note that motor vehicle refers to a vehicle of any description, propelled by means of mechanism contained within itself and constructed or adapted to be capable of being used on roads, and includes a trailer</i>
2	Aviation	<ul style="list-style-type: none"> • Sale of flight ticket • Private charter
3	Luxury goods and jewellery	Details will be released in due course
4	Construction	Construction contractor undertaking construction contract, as defined in the Income Tax (Construction Contracts) Regulations 2007

No	Industry/ Activity	Types of activities/ transactions where consolidated e-Invoice is not allowed
5	Wholesalers and retailers of construction materials	<p>Sale of construction materials, regardless of volume sold</p> <p><i>Note that construction material is defined as any type, size and nature of material, initial, temporary, intermediate or finished whether manufactured locally or imported used for the purposes of construction industry under the Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994</i></p>
6	Licensed betting and gaming	<p>Pay-out to winners for all betting and gaming activities</p> <p><i>Note that however pay-out to winners in relation to betting and gaming (i) in casino and (ii) from gaming machines are exempted from e-Invoice until further notice.</i></p>
7	Payment to agents/ dealers/ distributors	<p>Payments made to agents, dealers or distributors</p> <p><i>Pursuant to Section 83A(4) of the Income Tax Act 1967, “agent, dealer or distributor” refers to any person who is authorised by a company to act as its agent, dealer or distributor, and who receives payment (whether in monetary form or otherwise) from the company arising from sales, transactions or schemes carried out by him as an agent, dealer or distributor</i></p>

Table 3.4 – Activities that require e-Invoice to be issued for each transaction and consolidated e-Invoice would not be allowed

3.7.3 Notwithstanding the above, in relation to transactions with persons in Section 1.6.1(a), (b), (c), (d) and (k) of the e-Invoice Guideline, Suppliers are allowed to replace the Buyer's details with the information stated in Table 3.3 of this e-Invoice Specific Guideline.

3.7.4 Suppliers are required to maintain supporting documents to substantiate that the said e-Invoice is related to persons mentioned in Section 1.6.1(a), (b), (c), (d) and (k) of the e-Invoice Guideline.

3.8 Illustration of suppliers' options for e-Invoice issuance to Buyers

3.8.1 In facilitating the issuance of e-Invoice, there are various options for Suppliers to allow Buyers to request for e-Invoice at Buyer's convenience. The examples provided below allow Suppliers to accommodate Buyers' request for an e-Invoice immediately after the transaction or at a later date, subject to Buyers' preferences.

3.8.2 Note that the examples described below are suggestions provided for Suppliers' consideration. Suppliers are allowed to adopt and implement any method that are not mentioned in this section to comply with e-Invoice requirements and improve their customers' experience.

3.8.3 Figure 3.9 provides an overview of some of the methods for Suppliers to issue e-Invoice to Buyers, be it on the spot or post-transaction.

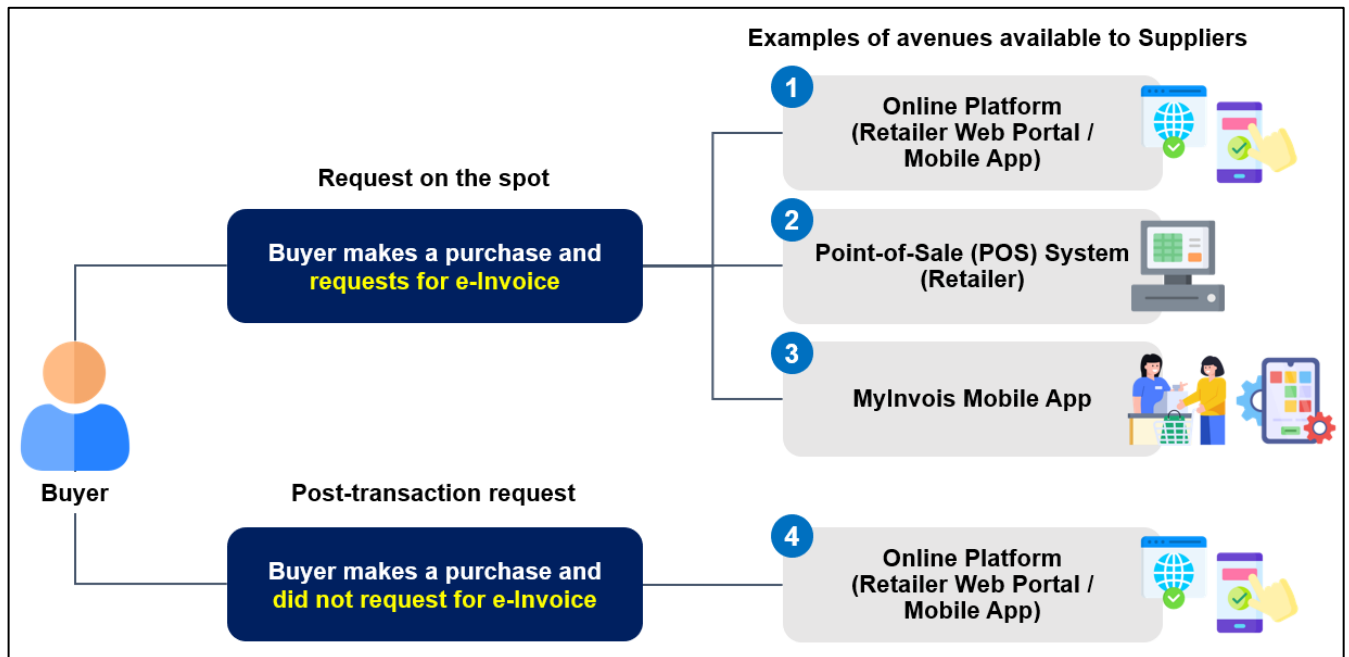


Figure 3.9 – Overview of methods for Suppliers to issue e-Invoice to Buyers

3.8.4 There are four (4) key scenarios to demonstrate the application of e-Invoice:

1. **Online platform (Retailer Web Portal/ Mobile App):** The Retailer Web Portal/ Mobile App can be integrated with the IRBM MyInvois System to generate and validate the e-Invoice upon request.
2. **Retailers' Point-of-sale (POS) system:** The Retailer's POS system can be integrated with the IRBM MyInvois System to generate e-Invoice in real-time. Buyers are required to provide their details (refer to Table 3.1 of this e-Invoice Specific Guideline) to the Retailer (Supplier) at the point of purchase to generate the e-Invoice upon request.
3. **MyInvois Mobile App:** Retailers without a Retailer App or POS system can utilise the MyInvois Mobile App to issue the

e-Invoice to Buyers upon request. Retailers (Suppliers) will have to input the details required to issue an e-Invoice.

4. **Post-Transaction Request via Online Platform (Retailer Web Portal/ Mobile App):** Buyers who did not request for an e-Invoice at the point of purchase can still request for one through the Web Portal or Mobile App developed by the Retailers (Suppliers).

3.8.5 The following summarises the Buyer’s journey based on the examples described.

1. **Online Platform (Retailer Web Portal/ Mobile App)**

Figure 3.10 illustrates an example of the issuance process of e-Invoice through an online platform (Retailer Web Portal/ Mobile App).

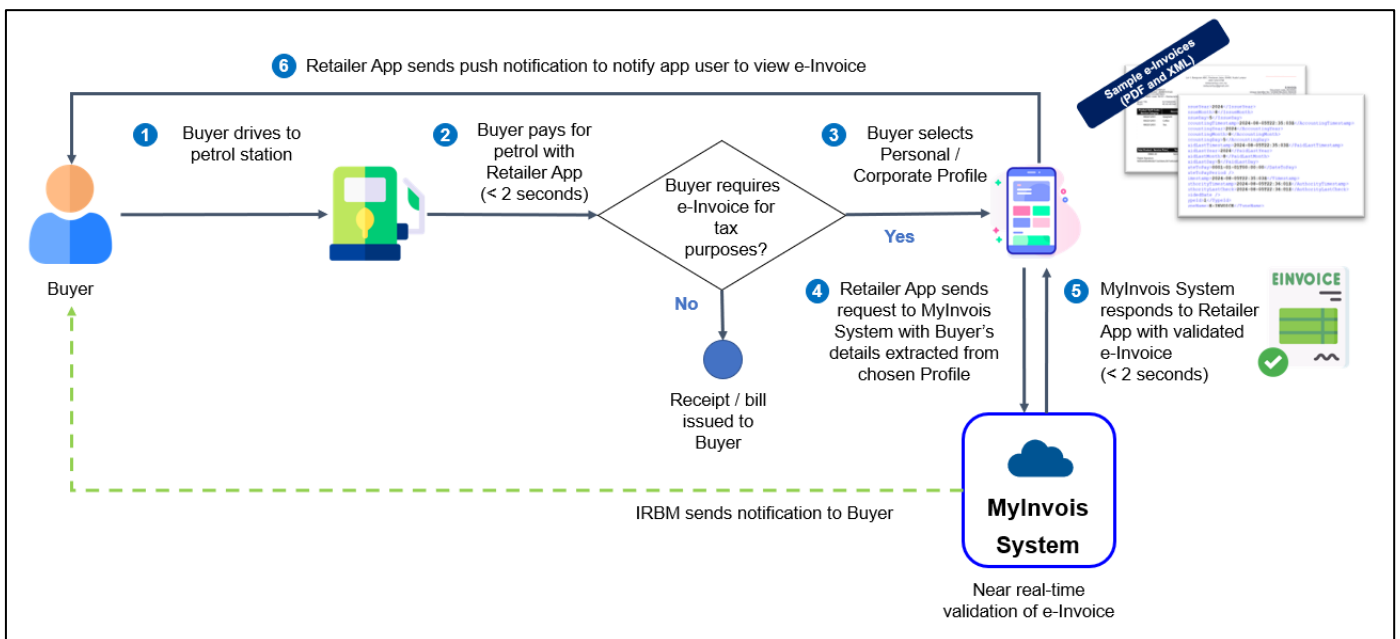


Figure 3.10 – Issuance process of e-Invoice through online platform (Retailer Web Portal/ Mobile App)

Example Scenario:

The Buyer drives to a nearby petrol station to refuel their vehicle. At the station, the Buyer uses the Retailer Mobile App to

conveniently pay for the desired amount of petrol and request for e-Invoice. The Retailer Mobile App allows Buyer to choose either Personal or Corporate profile, which contains the required Buyer's details for e-Invoice purposes (refer to Table 3.1 of this e-Invoice Specific Guideline). Upon confirmation of the details, the Retailer Mobile App sends a request to the MyInvois System to generate e-Invoice. In less than two (2) seconds, the API validates the e-Invoice data and promptly responds to the Retailer Mobile App with a validated e-Invoice.

Once the validated e-Invoice is received from IRBM, the Retailer Mobile App sends a push notification to alert the app user to view the e-Invoice within the app.

Simultaneously, IRBM notifies the Buyer as soon as the e-Invoice is validated.

This seamless process ensures a smooth and efficient experience for online platform users.

2. Retailers' Point-of-Sale (POS) System

Figure 3.11 illustrates an example of the issuance process of e-Invoice through Retailer's POS system.

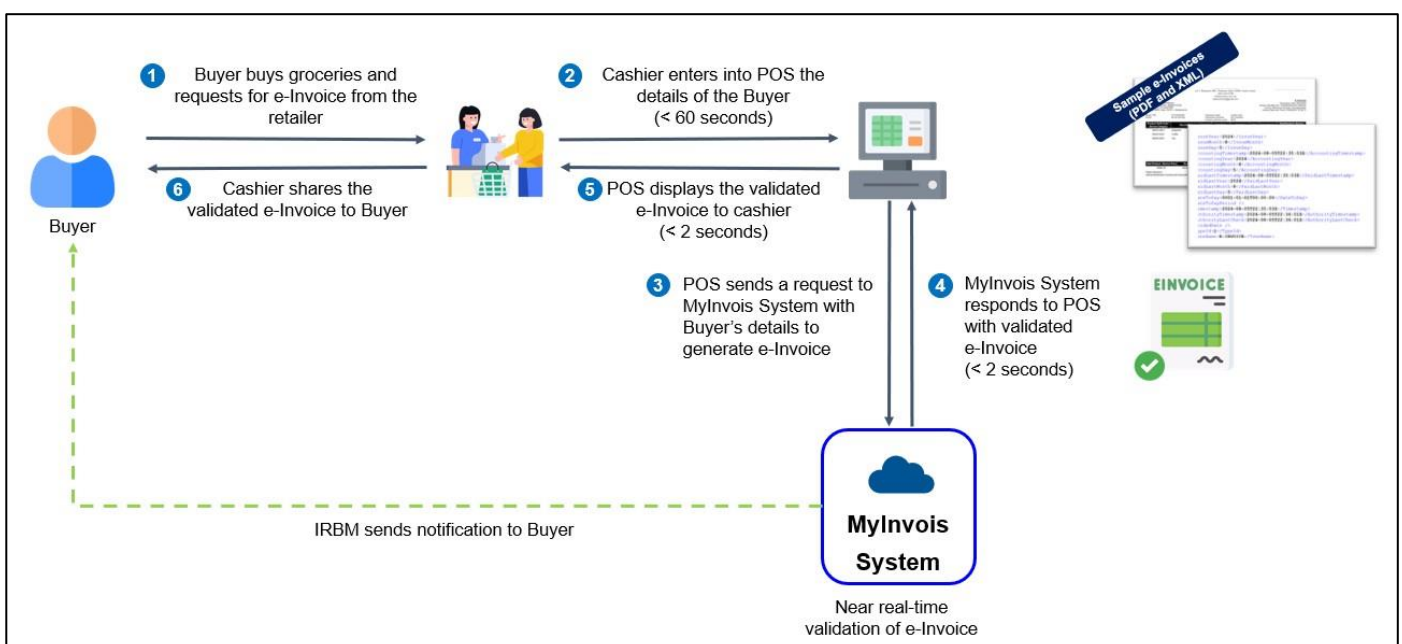


Figure 3.11 – Issuance process of e-Invoice through Retailer's POS system

Example Scenario:

The Buyer purchases groceries at a store and requests for an e-Invoice. The cashier scans the purchases using the POS System, as a business-as-usual-practice, and requests for the Buyer's details (refer to Table 3.1 of this e-Invoice Specific Guideline). The interaction duration of this process may take up to sixty (60) seconds. The POS system will then send a request to the MyInvois System with the Buyer's details to generate an e-Invoice. Once the e-Invoice data is validated, the API responds to the POS with a validated e-Invoice in less than two (2) seconds. Simultaneously, IRBM notifies the Buyer as soon as the e-Invoice is validated.

The POS system displays the validated e-Invoice to the cashier to prove successful validation. Finally, the cashier shares the printed validated e-Invoice with the Buyer, completing the transaction process.

3. MyInvois Mobile App

Figure 3.12 illustrates an example of the issuance process of e-Invoice through MyInvois Mobile App.

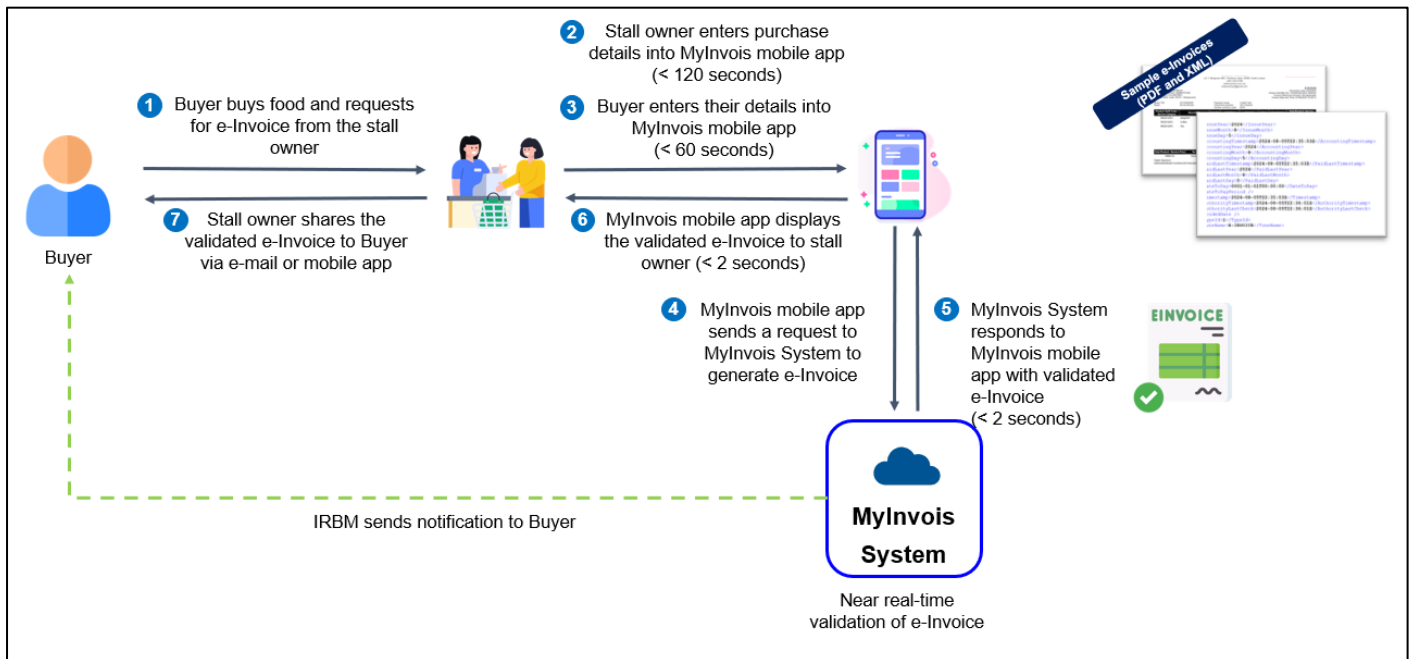


Figure 3.12 – Issuance process of e-Invoice for transactions through MyInvois Mobile App

Example Scenario:

The Buyer purchases food from a stall and requests for an e-Invoice from the stall owner. The stall owner inputs the purchase details into the MyInvois Mobile App to draft the e-Invoice. Thereafter, stall owner requests the Buyer to insert their details via the MyInvois Mobile App whilst the stall owner packs the food requested by Buyer. Once the Buyer has completed their details, the stall owner submits the e-Invoice to IRBM for validation. Once the e-Invoice is validated, the MyInvois System responds to the MyInvois Mobile App with a validated e-Invoice, taking less than two (2) seconds.

Simultaneously, IRBM notifies the Buyer as soon as the e-Invoice is validated.

The MyInvois mobile app then displays the validated e-Invoice to the cashier as a proof of a successful validation. Finally, the stall owner shares the validated e-Invoice to the Buyer via e-mail or mobile app, in which the Buyer may use the validated e-Invoice as proof of expense for tax purposes.

4. Retailers' Self-serve Web Portal/ Mobile App (for e-Invoice that is not generated at the point of purchase/ point of sale)

Figure 3.13 illustrates an example of the issuance process of e-Invoice that was not generated at the point of purchase/ point of sale for transactions through Retailers' Web Portal/ mobile app.

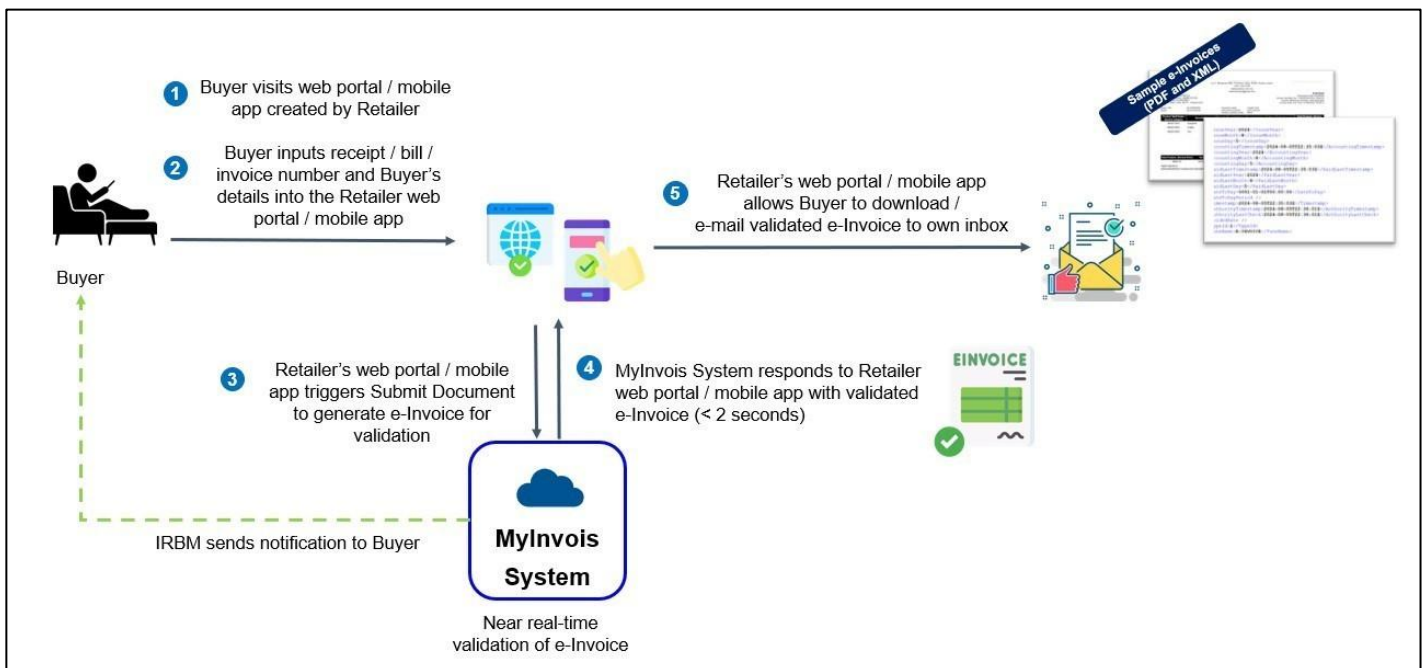


Figure 3.13 – Issuance process of e-Invoice through Retailers' Web Portal/ Mobile App

Example Scenario:

The Buyer purchased sports equipment from a shop for personal consumption and a normal receipt/ bill/ invoice has been issued by the shop, given that the Buyer has not requested for an e-Invoice during check-out. The Buyer later visits the Web Portal or Mobile App created by the retailer. The Buyer inputs the receipt/ bill/ invoice number as well as Buyer's details (refer to Table 3.1 of this e-Invoice Specific Guideline) into the Retailer's Web Portal or Mobile App. Upon input, the Retailer's Web Portal or Mobile App sends a request to the MyInvois System with the Buyer's details to generate the e-Invoice for validation. The MyInvois System responds to the Retailer's Web Portal or Mobile App with the validated e-Invoice in less than two (2) seconds.

Simultaneously, IRBM notifies the Buyer as soon as the e-Invoice is validated.

The Retailer's Web Portal or Mobile App allows the Buyer to download or e-mail the e-Invoice to their own inbox, which allows the Buyer to use the validated e-Invoice as proof of expense for tax purposes.

4. STATEMENTS OR BILLS ON A PERIODIC BASIS

4.1 Currently, certain businesses/ industries/ sectors practice the issuance of statements or bills to record multiple transactions between Supplier and Buyer (e.g., businesses, end consumers, etc.) over a set period of time (e.g., monthly, bi-monthly, quarterly, bi-annually, annually), instead of issuance of individual invoices for each transaction. These industries/ sectors include but not limited to:

- (a) Digital/ Electronic payment
- (b) Financial services, including banking and financial institutions
- (c) Healthcare
- (d) Insurance
- (e) Stockbroking
- (f) Telecommunications

4.2 Issuance of e-Invoice to Buyer

4.2.1 Currently, certain businesses (Supplier) issue statement/ bill to show the amount owed by customers (Buyer) for goods sold or services rendered.

4.2.2 Upon the implementation of e-Invoice, Suppliers are required to issue e-Invoice as proof of income. To minimise business disruption, IRBM allows Suppliers that issue statement/ bill on a periodic basis to issue e-Invoice in the format of XML or JSON for IRBM's validation and convert the validated e-Invoice into visual presentation in the form of statements/ bills, to be sent to Buyers.

4.2.3 For the purpose of transmitting e-Invoice in XML/ JSON file to IRBM, the e-Invoice would only be limited to the income and expense of the Supplier.

4.2.4 Supplier is allowed to create and submit e-Invoice for IRBM's validation in accordance with their respective issuance frequency (e.g., monthly, bi-monthly, quarterly, bi-annually, annually).

4.2.5 The steps involved for issuance of an e-Invoice to Buyer are as follows:

Step 1: Supplier seek confirmation from Buyer if an e-Invoice is required.

Step 2: If the Buyer confirmed that an e-Invoice is required, the Buyer is then required to furnish the Supplier with the required information to facilitate the issuance of e-Invoice (refer Table 3.1 of this e-Invoice Specific Guideline for further details).

Step 3: The Supplier is required to complete the remaining required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline.

The process of issuing an e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline.

Step 4: The validated e-Invoice can be used as the Supplier’s proof of income while the validated e-Invoice that is being visually presented in the form of statements/ bills to Buyer can be used as Buyer’s proof of expense, to substantiate a particular transaction for tax purposes.

4.2.6 In facilitating a more efficient e-Invoice issuance process as well as to ease the burden of individual Buyers in providing TIN and identification number details, IRBM provides a concession to individual Buyers. Please refer to Section 3.5.4 of this e-Invoice Specific Guideline for further details.

4.2.7 The information required to be included in the e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Supplier in issuing the e-Invoice:

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
1	Buyer’s Name	Name of Buyer	<p>For business: Name of business</p> <p>For Malaysian individual: Full name as per MyKad</p> <p>For non-Malaysian individual: Full name as per passport</p>

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
2	Buyer's TIN	TIN of Buyer	<p><u>For Malaysian Businesses</u> Supplier to input Buyer's TIN</p> <p><u>For Foreign Businesses</u> Where available, Supplier to input Buyer's TIN</p> <p>Where TIN is not available or not provided, Supplier to input "E10000000020" for Buyer</p> <p><u>For Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: MyKad identification number only iii. Option 3: Both TIN and MyKad identification number <p><u>For non-Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: Both TIN and passport number
3	Buyer's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	Supplier to input Buyer's business registration/ identification number/ passport number

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
4	Buyer's Address	Address of Buyer	Supplier to input business address (for business)/ residential address (for individual) of Buyer
5	Buyer's Contact Number	Telephone number of Buyer	Supplier to input contact number of Buyer
6	Buyer's e-mail	E-mail address of Buyer	Where available, Supplier to input the e-mail address of Buyer Supplier to input " NA " if such information is not available or not provided
7	Buyer's SST Registration Number	SST registration number of Buyer (where applicable)	Where applicable, Supplier to input Buyer's SST registration number Supplier to input " NA " if such information is not available or not provided
8	e-Invoice Code/ Number	Reference number of the statement issued by Supplier to Buyer (e.g., business/ individual)	Supplier to input the reference number of the statement/ bill issued to Buyer (e.g., business/ individual)

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
9	Frequency of Billing [optional, where applicable]	Frequency of the statement/ bill being issued (e.g., monthly, annually, etc.)	Supplier to input the frequency of billing according to the current frequency of issuing statements/ bill
10	Billing Period [optional, where applicable]	Supplier to indicate the interval of the statements	Supplier to input the billing period according to the standard billing period of statements/ bills for the respective businesses.

*Table 4.1 – Details to be input by Supplier for issuance of e-Invoice to Buyer
(translate into statement/ bill format for visual presentation)*

Example 6

Envisage Telco Sdn Bhd (ETSB) issues a monthly statement to their customers to bill them for telecommunication charges incurred for the previous month. Rajesh, one of ETSB's customers has requested for an e-Invoice as a proof of expense for tax purposes. ETSB has created and submitted e-Invoice to IRBM for validation. Once validated, ETSB has converted the e-Invoice into visual presentation form of statement before sharing the e-Invoice with Rajesh.

Figure 4.1 provides an example of a visual presentation of e-Invoice in the form of statement.

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Envisage Telco Sdn Bhd
 Tingkat 3, Bangunan Ilmu, Persiaran Jaya, 50480, Kuala Lumpur
 60367891234
 envisage@telco.com

Supplier TIN: 135456789123
 Supplier Registration Number: 674590111122
 Supplier SST ID: E10-1234-56789012
 Supplier MSIC code: 61902

Buyer TIN : 678654321123
 Buyer Name: Rajesh A/L Kumar
 Buyer Identification Number: 000000000000
 Buyer Address: 23, Tingkat 6, Jln Jaya, 40150 Selangor, Malaysia
 Buyer Contact Number (Mobile): 601234567890
 Buyer Email: rajeshkumar@gmail.com

E-INVOICE
 Document code: INV00012
 Unique Identifier No: 987456789-2021-7654335
 Original Invoice Ref. No.: Not Applicable
 Invoice Date and Time: 07/08/2024 02:36:20

Payment mode: Credit Card
 Frequency of billing: Monthly
 Billing period: 1 Aug 2024 – 31 Aug 2024
 Invoice currency code: MYR

Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Amount	Total Product / Service Price (incl. tax)
022	Monthly charges – G60	1	RM60.00	RM60.00	-	RM3.60	RM63.60
022	Other charges	1	RM15.00	RM15.00	-	RM0.90	RM15.90
Subtotal				RM75.00	-	RM4.50	RM79.50
Total excluding tax							RM75.00
Tax amount							RM 4.50
Total including tax							RM79.50
Paid by – Credit Card							RM79.50

Total Product / Service Price	Tax type	Tax Rate	Tax amount
RM75.00	Service Tax	6.00%	RM4.50

Digital Signature:
 9e83e05bbf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb369etc3
 Date and Time of Validation: 07/08/2024 02:36:22
 This document is a visual presentation of the e-Invoice

Figure 4.1 – Example of visual presentation of validated e-Invoice in statement form (in PDF format)

Note: The above examples are for illustration purposes only and are subject to changes.

4.3 Issuance of consolidated e-Invoice for Buyers who do not require e-Invoice

4.3.1 In the case where a Buyer does not require an e-Invoice, Supplier will issue a normal statement/ bill to Buyer (same as current business practice, in which such information included in statement/ bill will not be required to submit for IRBM's validation).

4.3.2 Supplier is allowed to aggregate statements/ bills to create and submit consolidated e-Invoice for IRBM's validation in accordance with the current issuance period for statements/ bills for the respective businesses.

4.3.3 Upon aggregation of statements/ bills, Supplier is required to create and submit a consolidated e-Invoice to IRBM for validation, within seven (7) calendar days after the end of the billing period (whichever applicable).

4.3.4 In summary, where a Buyer does not require for an e-Invoice to be issued, the steps involved for issuance of a consolidated e-Invoice are as follows:

Step 1: Supplier seek confirmation from Buyer if an e-Invoice is required.

Step 2: If the Buyer confirmed that no e-Invoice is required, Supplier would continue to issue statement/ bill to the Buyer (same as current business practice).

Step 3: Within seven (7) calendar days after end of the period (according to the issuance period as practice by the Supplier), Supplier will retrieve all the statements/ bills that were issued for the previous billing period and issue a consolidated e-Invoice as proof of Supplier's income and expense.

Step 4: The Supplier will issue the consolidated e-Invoice as per the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline.

The process of issuing a consolidated e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) with the following exception:

- i. Once the consolidated e-Invoice has been validated, IRBM will send notification to the Supplier only (i.e., no notification will be sent to Buyer as this is an e-Invoice issued to general public). Consequently, there would not be any request for rejection from Buyer.

4.3.5 The validated e-Invoice will serve as the Supplier’s proof of income and expense. Hence, the validated e-Invoice is not required to be shared with Buyer.

4.3.6 The information required to be included in the consolidated e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Supplier in issuing the consolidated e-Invoice:

No	Data field	Details to be included by Supplier in consolidated e-Invoice	Additional Remarks
1	Buyer’s Name	Name of Buyer	Supplier to input “ General Public ” in the e-Invoice

No	Data field	Details to be included by Supplier in consolidated e-Invoice	Additional Remarks
2	Buyer's TIN	TIN of Buyer	Supplier to input "E10000000010" in the e-Invoice
3	Buyer's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	Supplier to input "NA"
4	Buyer's Address	Address of Buyer	Supplier to input "NA"
5	Buyer's Contact Number	Telephone number of Buyer	Supplier to input "NA"
6	Buyer's e-mail	E-mail address of Buyer	Supplier to input "NA"
7	Buyer's SST Registration Number	SST registration number of Buyer	Supplier to input "NA"
8	Description of Product/ Services	Details of products or services being billed for as a result of commercial transaction with Buyers	Examples of consolidation that may be applicable for businesses: (a) Summary of each statement/ bill is presented as separate line items

No	Data field	Details to be included by Supplier in consolidated e-Invoice	Additional Remarks
			<p>(b) Summary of all the statements/ bills is presented as a single line item</p> <p>(c) Each branch or location will submit a consolidated e-Invoice, adopting either (a) or (b) above for the statements/ bills issued by the said branch or location</p> <p>(d) Summary of all the statements/ bills issued by each branch or location is presented as separate line items</p> <p>Note that for any method adopted by businesses, the statement/ bill reference number for each transaction are required to be included under this field in the consolidated e-Invoice</p>

No	Data field	Details to be included by Supplier in consolidated e-Invoice	Additional Remarks
9	Quantity	Number of units of a particular product or service in a commercial transaction	Supplier to input "1" for each line item included in the consolidated e-Invoice, regardless the total number of receipts/ bills/ invoices being consolidated in one (1) single line item

Table 4.2 – Details to be input by Supplier for issuance of consolidated e-Invoice (aggregation of statements/ bills)

4.3.7 Note that regulated industries e.g., financial institutions, payment systems and other relevant entities are not required to disclose the statement/ bill reference number in the consolidated e-Invoice.

5. DISBURSEMENT OR REIMBURSEMENT

- 5.1 Reimbursements refers to out-of-pocket expenses incurred by the payee in the course of rendering services or sale of goods to the payer (i.e., Buyer), which are subsequently reimbursed by the payer. Such expenses include the cost of airfare, travelling, accommodation, telephone and photocopying charges.
- 5.2 Disbursements are out-of-pocket expenses incurred by the payer (i.e., buyer) and paid to a third party (on behalf of the payer) by the payee in connection with services rendered or sale of goods by the payee to the payer.
- 5.3 Currently, Suppliers would include the reimbursement and disbursement in their invoices to the buyers.
- 5.4 The following terminologies have been adopted to ease the understanding of the scenario discussion in Section 5.5 and 5.6.
- 'Supplier 1' represents the first supplier; and
 - 'Supplier 2' represents the third party/ intermediary.

5.5 Scenario 1: Supplier 1 issues e-Invoice to Buyer

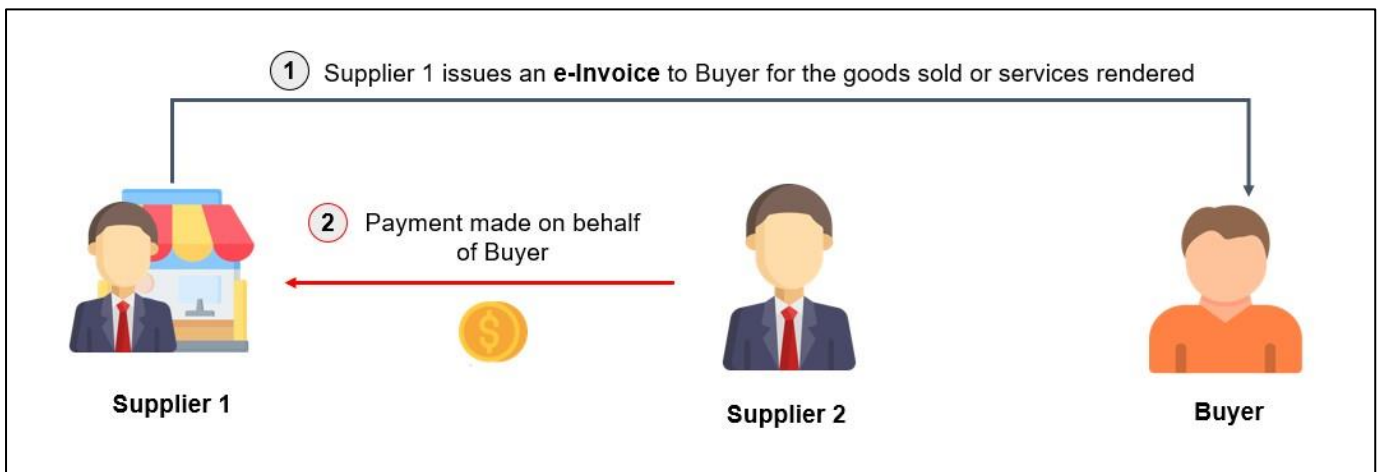


Figure 5.1 – Scenario where Supplier 1 issues e-Invoice to Buyer

- 5.5.1 Supplier 1 issues an e-Invoice directly to Buyer for the goods sold or services rendered to Buyer. Subsequently, Supplier 2 made a payment to Supplier 1 to settle the said e-Invoice issued to Buyer, in accordance with the arrangement agreed between Supplier 2 and Buyer.
- 5.5.2 Accordingly, Supplier 2 will issue an e-Invoice to Buyer for the goods sold or service rendered by Supplier 2.
- 5.5.3 As Supplier 1 has issued an e-Invoice to Buyer, the same should not be included in the e-Invoice issued by Supplier 2 to Buyer.
- 5.5.4 The steps involved for the issuance of e-Invoice for the scenario above are as follows:

Step 1: Supplier 2 entered into an agreement with Buyer for supply of goods or provision of services. As part of the arrangement, Supplier 2 will make payment on behalf of Buyer to settle any expenses incurred during the contract period.

Step 2: Upon concluding a sale or transaction, Supplier 1 will issue an e-Invoice directly to the Buyer as per the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline and submit it to IRBM for validation.

The process of issuing an e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of e-Invoice Guideline.

Step 3: Supplier 2 will make payment on behalf of Buyer to Supplier 1 to settle the outstanding amount. Supplier 1 will issue payment proof to Supplier 2 for the settlement.

Step 4: Supplier 2 will issue an e-Invoice to the Buyer for the goods supplied or services rendered by Supplier 2 to buyer (the process of issuing e-Invoice is similar to Step 2 above). Supplier 2 should neither include the payment made on behalf of Buyer in Supplier 2's e-Invoice nor issue an additional e-Invoice for it.

Supplier 2 provides payment proof to the Buyer to recover the payment made to Supplier 1 on behalf of the Buyer.

Example 7

Perniagaan Adibah appointed an event planner to launch their latest product on 9 October 2024. On 1 October 2024, the event planner sourced for flowers from a florist for decoration. The florist has issued an e-Invoice directly to Perniagaan Adibah for the flowers supplied on 7 October 2024.

As agreed in the service contract, event planner will make payment on behalf of Perniagaan Adibah to settle any outstanding amount incurred and recover the same from Perniagaan Adibah at a later date. On 8 October 2024, the event planner paid RM4,000 to the florist on behalf of Perniagaan Adibah for the flowers purchased.

On 12 October 2024, the event planner issues an e-Invoice to Perniagaan Adibah for services rendered. The event planner should only include the service fee in the e-Invoice to Perniagaan Adibah, along with the other charges. However, the RM4,000 paid on behalf should not be included in the event planner's e-Invoice.

For the purposes of recovering the RM4,000 paid on behalf of Perniagaan Adibah to the florist, the event planner provides a copy of the payment proof to Perniagaan Adibah.

Example 8

DEF Company Sdn Bhd (DEF) is a subsidiary of ABC Company Sdn Bhd (ABC). On 1 September 2024, HR Hiring Sdn Bhd has provided recruitment services to DEF amounting to RM10,000 and an e-Invoice has been issued by HR Hiring Sdn Bhd to DEF.

As DEF is tied on cashflow, ABC has paid, on behalf of DEF, RM10,000 to HR Hiring Sdn Bhd and records an amount owing from DEF in its accounting books. Subsequently, DEF has repaid the amount owing to ABC (i.e., RM10,000) on 31 December 2024.

There is no requirement for an e-Invoice to be issued by:

- (a) HR Hiring Sdn Bhd to ABC; and
- (b) ABC to DEF,

as there is no sale or transaction being concluded between the said parties.

In any event if ABC charges certain intercompany fee to DEF for payment made on behalf arrangement, an e-Invoice is required to be issued by ABC to DEF for proof of income (for ABC) and proof of expense (for DEF).

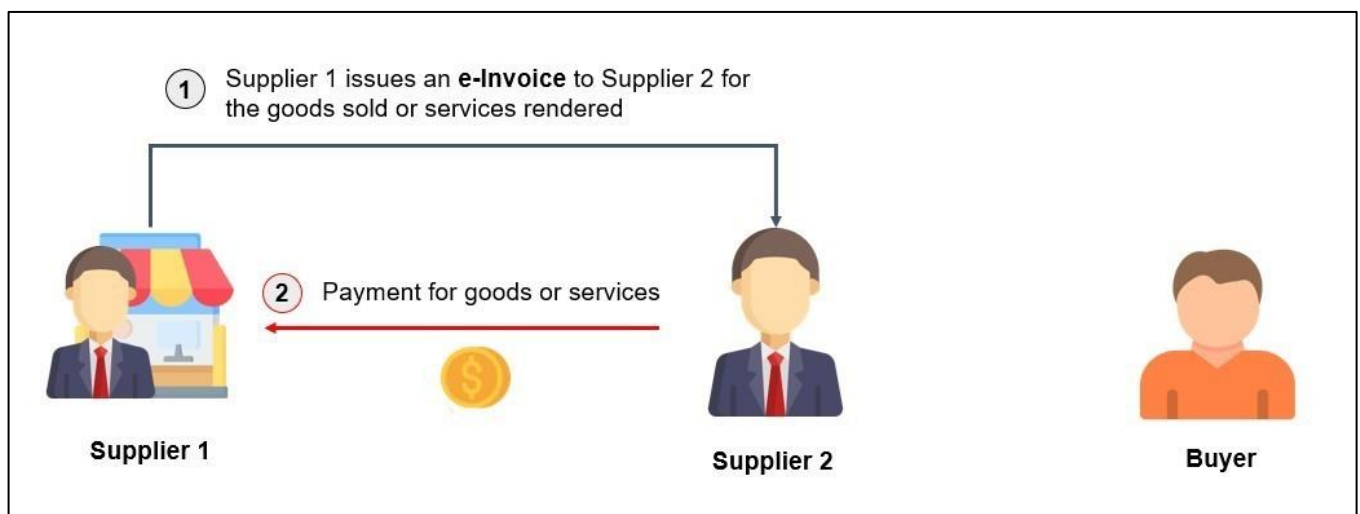
5.6 Scenario 2: Supplier 1 issues e-Invoice to Supplier 2

Figure 5.2 – Scenario where Supplier 1 issues e-Invoice to Supplier 2

- 5.6.1 Supplier 1 issues an e-Invoice to Supplier 2 for the goods sold or services rendered intended for Buyer. Supplier 2 makes payment to Supplier 1, according to the arrangement agreed between Supplier 2 and Buyer.
- 5.6.2 Accordingly, Supplier 2 will issue a separate e-Invoice to Buyer to record the amount incurred on behalf of Buyer alongside with the goods sold or service rendered by Supplier 2, in which these will be presented as separate line items in the e-Invoice (i.e., one line for service fee charges and another line for disbursement/reimbursement).
- 5.6.3 The steps involved for issuance of e-Invoice for the scenario above are as follows:

Step 1: Supplier 2 entered into an agreement with Buyer for supply of goods or provision of services. As part of the arrangement, Supplier 2 will make payment on behalf of buyer to settle any expenses incurred during the contract period.

Step 2: Upon concluding a sale or transaction, Supplier 1 will issue an e-Invoice to Supplier 2 as per the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline and submit it to IRBM for validation.

The process of issuing an e-Invoice is similar to the e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of e-Invoice Guideline.

Step 3: Supplier 2 will make payment to Supplier 1. Supplier 1 will issue payment proof to Supplier 2 for the settlement.

Step 4: Supplier 2 will issue an e-Invoice to the Buyer (similar as per Step 2 above) to record the amount incurred on behalf of Buyer (e.g., disbursement/ reimbursement) alongside with the goods sold or service rendered by Supplier 2, which will be presented as separate line items in the e-Invoice.

Example 9

Same facts as in Example 7, except that now the event planner has incurred RM30,000 to rent a hotel banquet hall for the product launch event. An e-Invoice has been issued by the hotel to the event planner.

The event planner will issue an e-Invoice to charge Perniagaan Adibah for the service provided as well as to recover the rental of hotel banquet hall. Separate line items will be presented in the e-Invoice issued by the event planner for the service fee and hotel banquet hall rental.

6. EMPLOYMENT PERQUISITES AND BENEFITS

6.1 An individual under a contract of service (i.e., employment) may be provided with employee benefits by his/ her employer. Employee benefits may include benefits in cash or in kind that are received by an employee from the employer or third parties in respect of having or exercising the employment, such as:

- (a) Employees' pecuniary liabilities (e.g., utility bills, parking fees, and car maintenance charges)
- (b) Club membership
- (c) Gym membership
- (d) Professional subscriptions

- (e) Allowances (e.g., travelling allowance, petrol allowance or toll rate, parking rate/ allowance, meal allowance)
- 6.2 Currently, employees are required to submit their expense claims to their employers.
- 6.3 Where employees are allowed to claim such expenses from his/ her employer, employees are required to prove the authenticity of such expense with supporting documents (e.g., bills, receipts, invoices, statements, payment slips, etc.). As such, the expenses claimed by employees would be recorded as the employer's expense and reported for tax purposes.
- 6.4 Upon implementation of e-Invoice, when a sale or transaction is concluded, employees are required to request for the e-Invoices to be issued to their employer for proof of expense, to the extent possible.
- 6.5 IRBM recognises the potential challenges in getting e-Invoice to be issued in the name of the employer (as Buyer). In this regard, the IRBM provides the following concession:
 - (a) Businesses will be allowed to proceed with the use of e-Invoice issued in the name of the employee to support the particular transactions as proof of expense for tax purposes.
 - (b) In the event where payment in relation to perquisite and benefit is made to foreign suppliers, both employer and employee are not required to issue a self-billed e-Invoice. As such, IRBM will accept foreign supplier's receipts/ bills/ invoices as a proof of expense.

This exception will only be applicable if the perquisites and benefits are clearly stated in the employer's policy.

6.6 The steps involved for the scenario above are as follows:

Step 1: For any expense claim to be made by employees, employees should first seek confirmation with the Supplier if the e-Invoice can be issued in the name of the employer (as Buyer).

Step 2: Where an e-Invoice can be issued to the employer, the employees should provide the details of the employer in order for the e-Invoice to be issued to the employer.

Where Step 1 is not possible, the employees should provide their personal details to the Supplier for issuance of e-Invoice to the employee (as Buyer).

Step 3: Payment will be made by the employees upon receiving the validated e-Invoice from the Supplier.

Step 4: Employees submit their expense claim by submitting the validated e-Invoice (be it issued in the name of the employer or employee) as supporting document to the employer.

7. CERTAIN EXPENSES INCURRED BY EMPLOYEE ON BEHALF OF THE EMPLOYER

7.1 An individual under a contract of service (i.e., employment) may incur certain expenses on behalf of the employer. Such expenses include, but not limited to, accommodation, toll, mileage, parking, telecommunication expenses, expenses incurred in a foreign country.

7.2 Currently, employees are required to submit their expense claims to their employers by proving the authenticity of such expense with supporting documents (e.g., bills, receipts, invoices, statements, payment slips, etc.).

- 7.3 Upon implementation of e-Invoice, when a sale or transaction is concluded, employees are required to request for the e-Invoices to be issued to their employer for proof of expense, to the extent possible.
- 7.4 However, IRBM acknowledges that there may be difficulties in getting the e-Invoice to be issued in the name of the employer (as Buyer) for certain expenses. In this regard, the IRBM provides the following concession:
- (a) Businesses will be allowed to proceed with the use of e-Invoice issued in the name of the employee to support the particular transactions as proof of expense for tax purposes.
 - (b) In the event where employees paid for expenses incurred overseas, both employer and employee are not required to issue a self-billed e-Invoice. As such, IRBM will accept the foreign bills/ receipts/ invoices as a proof of expense.
- 7.5 This exception will only be applicable if the employer is able to prove that the employee is acting on the employer's behalf in incurring the expenses.
- 7.6 The steps involved for the scenario above are as follows:
- Step 1:** For any expense claim to be made by employees, employees should first seek confirmation with the Supplier if the e-Invoice can be issued in the name of the employer (as Buyer).
- Step 2:** Where an e-Invoice can be issued to the employer, the employees should provide the details of the employer in order for the e-Invoice to be issued to the employer.
- Where Step 1 is not possible, the employees should provide their individual details to the Supplier for issuance of e-Invoice to the employee (as Buyer).
- Step 3:** Payment will be made by the employees upon receiving the validated e-Invoice from the Supplier.

Step 4: Employees submit their expense claim by submitting the validated e-Invoice (be it issued in the name of the employer or employee) as supporting document to the employer.

8. SELF-BILLED E-INVOICE

- 8.1 When a sale or transaction is concluded, an e-Invoice is issued by Supplier to recognise income of the Supplier (proof of income) and as a record for purchases made/ spending by Buyer (proof of expense).
- 8.2 However, there are certain circumstances where another party (other than the Supplier) will be allowed to issue a self-billed e-Invoice on behalf of Supplier.
- 8.3 For e-Invoice purposes, self-billed e-Invoice will be allowed for the following transactions:
- (a) Payment to agents, dealers, distributors, etc. (refer to Section 9 of this e-Invoice Specific Guideline for further details)
 - (b) Goods sold or services rendered by foreign suppliers (refer to Section 10.4 of this e-Invoice Specific Guideline for further details)
 - (c) Profit distribution (e.g., dividend distribution) (refer to Section 11 of this e-Invoice Specific Guideline for further details)
 - (d) e-Commerce transactions (details will be released in due course)
 - (e) Pay-out to all betting and gaming winners¹
 - (f) Acquisition of goods or services from individual taxpayers (who are not conducting a business)

¹ Pay-outs to winners in relation to betting and gaming (i) in casino and (ii) from gaming machines (refer to Table 3.4 of this e-Invoice Specific Guideline) are exempted from self-billed e-Invoice until further notice.

8.4 Where a Buyer is required to issue a self-billed e-Invoice, the Buyer will assume the role of the Supplier to be the issuer of e-Invoice and submits it to IRBM for validation. Upon validation, Buyer would be able to use the validated e-Invoice as a proof of expense for tax purposes.

8.5 For the purposes of self-billed e-Invoice, the parties of the e-Invoice are as follows:

No	Transaction	Supplier	Buyer (assumes the role of Supplier to issue self-billed e-Invoice)
1	Payment to agents, dealers, distributors, etc	Agents, dealers, distributors, etc.	Taxpayer that makes the payment
2	Goods sold or services rendered by foreign suppliers	Foreign Seller	Malaysian Purchaser
3	Profit distribution (e.g., dividend distribution)	Recipient of the distribution	Taxpayer that makes the distribution
4	e-Commerce	Merchant, service providers (e.g., driver, rider)	e-Commerce/ Intermediary platform
5	Pay-out to all betting and gaming winners	Recipient of the pay-out	Licensed betting and gaming provider
6	Acquisition of goods or services from individual taxpayers who are not conducting a business	Individual taxpayer providing goods or services	Person acquiring goods or services

Table 8.1 – Parties involved in self-billed e-Invoice

- 8.6 The information required to be included in the self-billed e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Buyer in issuing the self-billed e-Invoice:

No	Data field	Details to be included by Buyer in a self-billed e-Invoice	Additional Remarks
1	Supplier's Name	Name of Supplier	<p>For Business: Name of business</p> <p>For Malaysian individuals: Full name as per MyKad</p> <p>For non-Malaysian individuals: Full name as per passport</p>
2	Supplier's TIN	TIN of Supplier	<p>Buyer to input the Supplier's TIN, where available. Note that it is mandatory for Malaysian Supplier to provide TIN.</p> <p>Where the Supplier is a foreign supplier and TIN is not available, Buyer to input "EI0000000030".</p>
3	Supplier's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	Buyer to input the registration/ identification number/ passport number of Supplier. Malaysian Suppliers are required to provide this detail for the purpose of e-Invoice issuance

No	Data field	Details to be included by Buyer in a self-billed e-Invoice	Additional Remarks
4	Supplier's Address	Address of Supplier	Buyer to input the business address (for business)/ residential address (for individual) of Supplier
5	Supplier's Contact Number	Telephone number of Supplier	Buyer to input the contact number of Supplier
6	Supplier's e-mail	E-mail address of Supplier	Where available, Buyer to input the e-mail address of Supplier Buyer to input " NA " if such information is not available or not provided
7	Supplier's SST Registration Number	SST registration number of Supplier (where applicable)	Where applicable, Buyer to input Supplier's SST registration number Where Supplier is not registered for SST, Buyer to input " NA "
8	Classification	Classification of products or services	Buyer to input a 3-digit integer (e.g., "000" to "999"), in accordance with the catalogue set by IRBM
9	e-Invoice Code/ Number	Document reference number used by Supplier for internal tracking purposes	Reference number of the invoice/ bill/ receipt issued by the Supplier (if applicable)

Table 8.2 – Details required to be input by Buyer for issuance of self-billed e-Invoice

9. TRANSACTIONS WHICH INVOLVE PAYMENTS IN MONETARY FORM TO AGENTS, DEALERS OR DISTRIBUTORS

9.1 The use of an agent, dealer or distributor are commonly seen in a business supply chain. An agent, dealer or distributor (i.e., a third party/ intermediary) will earn commission on the sale of products or provision of services to consumers.

9.2 Figure 9.1 provides a general overview of payment to agent, dealer or distributor.



Figure 9.1 – General overview of a business involving agent, dealer or distributor

9.3 Issuance of e-Invoice from Seller to Purchaser

9.3.1 When a Purchaser acquires goods or services from the Seller through an Agent/ Dealer/ Distributor, Seller is required to issue an e-Invoice to the Purchaser to record the transaction.

9.3.2 For the purposes of e-Invoice issuance, the roles of both parties would be as follows:

- (a) Supplier: Seller
- (b) Buyer: Purchaser

9.3.3 Where the Purchaser does not request for an e-Invoice to be issued, Seller will issue a normal receipt/ bill/ invoice to the Purchaser. Subsequently, Seller is required to issue a consolidated e-Invoice, aggregating all receipts/ bills/ invoices issued for the prior month, for proof of income within seven (7) calendar days after the month-end.

9.3.4 The process of issuing an e-Invoice to Purchaser is similar to the issuance of e-Invoice under Section 3.5 of this e-Invoice Specific Guideline (for Purchaser who requires an e-Invoice) and Section 3.6 of this e-Invoice Specific Guideline (for Purchaser who does not require an e-Invoice) above.

9.4 Issuance of self-billed e-Invoice from Seller to Agent/ Dealer/ Distributor

9.4.1 Upon concluding a sale or transaction, the Agent/ Dealer/ Distributor is eligible to receive a payment from the Seller (e.g., commission).

9.4.2 For the purpose of self-billed e-Invoice issuance, the roles of both parties would be as follows:

(a) Supplier: Agent/ Dealer/ Distributor

(b) Buyer: Seller (assumes the role of Supplier to issue a self-billed e-Invoice for proof of expense)

9.4.3 The process of issuing a self-billed e-Invoice is similar to the detailed e-Invoice workflow as provided under Section 2.3 and Section 2.4 of the e-Invoice Guideline.

9.4.4 The information required to be included in the self-billed e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Seller in issuing the self-billed e-Invoice:

No	Data field	Details to be included by Seller in a self-billed e-Invoice	Additional Remarks
1	Supplier's Name	Name of Agent/ Dealer/ Distributor	<p>For Business: Name of business</p> <p>For Malaysian individual: Full name as per MyKad</p> <p>For non-Malaysian individual: Full name as per passport</p>
2	Supplier's TIN	TIN of Agent/ Dealer/ Distributor	<p><u>For Malaysian Businesses</u></p> <p>Seller to input Agent/ Dealer/ Distributor's TIN, where available. Note that it is mandatory for Malaysian Agent/ Dealer/ Distributor to provide TIN.</p> <p><u>For Foreign Businesses</u></p>
3	Supplier's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p>Where available, Seller to input Agent/ Dealer/ Distributor's TIN</p> <p>Where TIN is not available or not provided, Seller to input "E100000000030" for Foreign Agent/ Dealer/ Distributor</p> <p><u>For Malaysian Individuals</u></p>

No	Data field	Details to be included by Seller in a self-billed e-Invoice	Additional Remarks
			i. Option 1: TIN only ii. Option 2: MyKad identification number only iii. Option 3: Both TIN and MyKad identification number <u>For non-Malaysian individuals</u> i. Option 1: TIN only ii. Option 2: Both TIN and passport number
4	Supplier's Address	Address of Agent/ Dealer/ Distributor	Seller to input the business address (for business)/ residential address (for individual) of Agent/ Dealer/ Distributor
5	Supplier's Contact Number	Telephone number of the Agent/ Dealer/ Distributor	Seller to input the contact number of Agent/ Dealer/ Distributor
6	Supplier's e-mail	E-mail address of the Agent/ Dealer/ Distributor	Where available, Seller to input the e-mail address of Agent/ Dealer/ Distributor

No	Data field	Details to be included by Seller in a self-billed e-Invoice	Additional Remarks
			Seller to input “ NA ” if such information is not available or not provided
7	Supplier’s SST Registration Number	SST registration number of the Agent/ Dealer/ Distributor (where applicable)	Where applicable, Seller to input Agent/ Dealer/ Distributor’s SST registration number Seller to input “ NA ” if such information is not available or not provided
8	Classification	Classification of products or services	Seller to input a 3-digit integer (e.g., “000” to “999”), in accordance with the catalogue set by IRBM
9	e-Invoice Code/ Number	Document reference number used by Seller for internal tracking purposes	Reference number of the invoice/ bill/ receipt issued by the Seller

Table 9.1 – Details to be input by Seller (i.e., Buyer) for issuance of self-billed e-Invoice to agent/ dealer/ distributor

Example 10

Ali works as a sales agent of Chère Automotive Sdn Bhd (CASB). On 22 June 2024, Ali sold a car (Schnell model) at a price of RM600,000 and earns a 20% commission on the sales he made.

CASB issues a self-billed e-Invoice to Ali, recording the 20% commission earned by Ali as proof of income and proof of expense for CASB. Below is an example of a self-billed e-Invoice issued by CASB to Ali:

FOR ILLUSTRATION PURPOSES ONLY

<p>Chère Automotive Sdn Bhd No 10, Jln 2/3, 40150 Selangor, Malaysia 0343218756 (Office) / 6011235567899 (Mobile) chere@automotive.com</p>		<p>E-INVOICE Document code: INV00005 Unique Identifier No: 123456789-2015-7651234 Original Invoice Ref. No.: 1234-567 Invoice Date and Time: 22/06/2024 15:30:32</p>					
<p>Supplier TIN: 531456789123 Supplier Name: Ali bin Ahmad Supplier Identification Number: 800804020000 Supplier SST ID: NA Supplier Business Address: Lot 9, Jalan 8, Taman Ria, 50480, Kuala Lumpur Supplier Contact Number (Office): 601297538642 Supplier e-mail: ali.ahmad@gmail.com Supplier MSIC code: NA</p>							
<p>Buyer TIN: 918273645123 Buyer Business Registration Number: 984220101523 Buyer SST ID: C10-5643-8700200</p>		<p>Payment mode: Bank transfer Invoice currency code: MYR</p>					
Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Amount	Total Product / Service Price (incl. tax)
037	Agent commission on Schnell Car – 20% of RM600,000	1	RM120,000.00	RM120,000.00	-	-	RM120,000.00
Subtotal				RM120,000.00	-	-	RM120,000.00
Total excluding tax							RM120,000.00
Tax amount							-
Total including tax							RM120,000.00

Digital Signature:
 6e89e02cce9b8db22ac0deec3b7c5gyba983f6dc50531c7a919f28d5fb369evt4
 Date and Time of Validation: 22/06/2024 15:30:34
 This document is a visual presentation of the e-Invoice



Figure 9.2 – Issuance of self-billed e-Invoice by business to its agent

Note: The above example is for illustration purposes only and are subject to changes.

10. CROSS BORDER TRANSACTIONS

10.1 Cross-border transaction involves a transaction between a Malaysian buyer and a foreign supplier and vice versa.

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 whom acquires goods and/or services from Malaysia.

10.3 Cross-border transactions consists of the following:

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

10.4 **Goods sold or services rendered by Foreign Seller to Malaysian Purchaser**

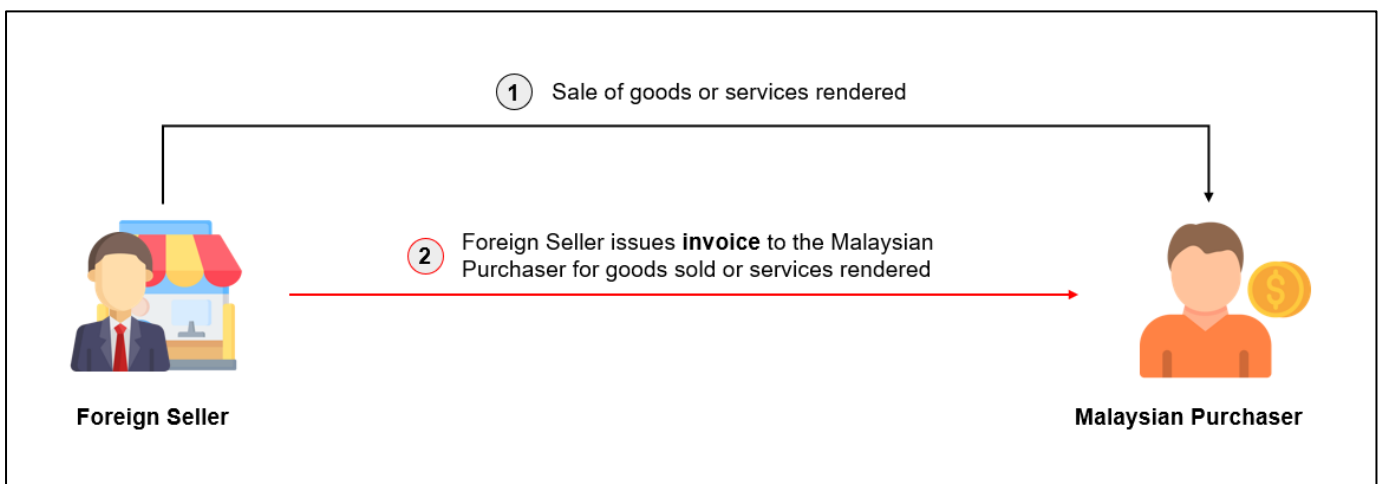


Figure 10.1 – Current transaction flow between Foreign Seller (Supplier) and Malaysian Purchaser (Buyer)

10.4.1 Currently, Foreign Seller would issue an invoice/ bill/ receipt to the Malaysian Purchaser to record the transaction e.g., sale of goods or provision of services.

10.4.2 The invoice/ bill/ receipt would be issued in accordance with the Foreign Seller local invoicing requirements as part of their business practices.

10.4.3 Given that the Foreign Seller is not mandated to implement Malaysia's e-Invoice, the Malaysian 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 purposes.

10.4.4 For the purpose of self-billed e-Invoice issuance, the roles of both parties would be as follows:

(a) Supplier: Foreign Seller

(b) Buyer: Malaysian Purchaser (assumed the role of Supplier to issue a self-billed e-Invoice for proof of expense)

10.4.5 The steps involved for issuance of self-billed e-Invoice by the Malaysian Purchaser are as follows:

Step 1: When a sale or transaction is concluded, Foreign Seller will issue an invoice/ receipt/ bill to the Malaysian Purchaser to record its income generated from sale of goods or services rendered.

Step 2: Upon receiving the invoice/ receipt/ bill from the Foreign Seller, the Malaysian Purchaser is required to assume the role of Supplier and issue a self-billed e-Invoice to document the expense for tax purposes.

In issuing the self-billed e-Invoice, the Malaysian Purchaser will complete the required fields as outlined in Appendices 1 and 2 of e-Invoice Guideline. The

Malaysian Purchaser may extract the details of the Foreign Seller from the invoice/ receipt/ bill issued by the Foreign Seller or request the relevant details from the Foreign Seller.

Where certain required details are not available due to:

- i. The details are not applicable to the Foreign Seller;
or
- ii. The details are not provided by Foreign Seller;

the Malaysian Purchaser to input “**NA**” in the self-billed e-Invoice.

Step 3: The process of issuing a self-billed e-Invoice by the Malaysian Purchaser shall follow the detailed e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline, with the following exceptions:

- i. Once the self-billed e-Invoice has been validated, IRBM will send notification to the Malaysian Purchaser only (i.e., no notification to be sent to Foreign Seller).
- ii. The validated self-billed e-Invoice will serve as proof of expense for Malaysian Purchaser. Hence, the self-billed e-Invoice is not required to be shared with Foreign Seller and there would not be any request for rejection from Foreign Seller.

10.4.6 Kindly note that for the purposes of self-billed e-Invoice, where service tax on imported taxable service is applicable, taxpayer is required to include the service tax amount in the said self-billed e-Invoice.

10.4.7 The information required to be included in the self-billed e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Malaysian Purchaser in issuing the self-billed e-Invoice:

No	Data field	Details to be included by Malaysian Purchaser in a self-billed e-Invoice	Additional Remarks
1	Supplier's Name	Name of Foreign Seller	<p>For Business: Name of business</p> <p>For non-Malaysian individual: Full name as per passport</p>
2	Supplier's TIN	TIN of Foreign Seller	<p>Malaysian Purchaser to input the Foreign Seller's TIN, where available</p> <p>Where TIN is not available or not provided, Malaysian Purchaser to input "E10000000030" for Foreign Seller</p>

No	Data field	Details to be included by Malaysian Purchaser in a self-billed e-Invoice	Additional Remarks
3	Supplier's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p>Malaysian Purchaser to input business registration/ passport number of Foreign Seller</p> <p>Malaysian Purchaser to input "NA" if such information is not available or not provided</p>
4	Supplier's Address	Address of Foreign Seller	Malaysian Purchaser to input business address (for business)/ residential address (for individual) of the Foreign Seller
5	Supplier's Contact Number	Telephone number of Foreign Seller	Malaysian Purchaser to input the contact number of Foreign Seller
6	Supplier's e-mail	E-mail address of Foreign Seller	<p>Where available, Malaysian Purchaser to input the e-mail address of Foreign Seller</p> <p>Malaysian Purchaser to input "NA" if such information is not available or not provided</p>

No	Data field	Details to be included by Malaysian Purchaser in a self-billed e-Invoice	Additional Remarks
7	Supplier's SST Registration Number	SST registration number of the Foreign Seller (where applicable)	Where applicable, Malaysian Purchaser to input Foreign Seller's SST registration number Malaysian Purchaser to input "NA" if such information is not available or not provided
8	Classification	Classification of products or services	Malaysian Purchaser to input a 3-digit integer (e.g., "000" to "999"), in accordance with the catalogue set by IRBM

Table 10.1 – Details to be input by Malaysian Purchaser (Buyer) for issuance of self-billed e-Invoice to Foreign Seller (Supplier)

Example 11

Food Eatery Sdn Bhd (Buyer) has entered into an agreement with ABC Advisory Ltd (Supplier), a legal advisory service provider based in the United Kingdom. ABC Advisory Ltd has issued an invoice amounting to RM200,000 for providing professional legal advice to Food Eatery Sdn Bhd. The legal advice relates to matters in Malaysia and thus, imported taxable service would be applicable on the provision of the services. Food Eatery Sdn Bhd has paid for the services on 31 July 2024.

In order to substantiate the expense for tax purposes, Food Eatery Sdn Bhd is required to issue a self-billed e-Invoice. In completing the self-billed e-Invoice, Food Eatery Sdn Bhd is required to input all the required fields as outlined in Appendices 1 and 2 of the

e-Invoice Guideline, including supplier’s details as per the invoice, with the exception for supplier’s TIN (i.e., buyer to input general supplier TIN as mentioned in Table 10.1).

Figure 10.2 provides an example of the self-billed e-Invoice issued by Food Eatery Sdn Bhd:

Food Eatery Sdn Bhd
 1, Tingkat 2, Jln Jaya, 40150 Selangor, Malaysia
 0312345678 (Office) / 6012334567890 (Mobile)
 Food.eatery@gmail.com

E-INVOICE
 Document code: INV00008
 Unique Identifier No: 123456789-2023-7654231
 Original Invoice Ref. No.: Not Applicable
 Invoice Date and Time: 01/08/2024 13:14:52

Supplier TIN: EI00000000030
 Supplier Name: ABC Advisory Ltd
 Supplier Registration Number: NA
 Supplier SST ID: NA
 Supplier Business Address: 1, Street Avenue, N0P 123, England
 Supplier Contact Number (Office): 441234567890.
 Supplier E-mail: ABC.advisory@gmail.com
 Supplier MSIC code: NA

Buyer TIN: 987654321123
 Buyer Business Registration Number: 29802101000023
 Buyer SST ID: L10-5621-78000000

Payment mode: Bank transfer
 Invoice currency code: MYR

Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Amount	Total Product / Service Price (incl. tax)
035	Provision of legal advisory services	1	RM200,000.00	RM200,000.00	-	RM12,000.00	RM212,000.00
Subtotal				RM200,000.00	-	RM12,000.00	RM212,000.00
Total excluding tax							RM200,000.00
Tax amount (SST)							RM12,000.00
Total including tax							RM212,000.00

Total Product / Service Price	Tax code	Tax type	Tax Rate	Tax amount
RM200,000	02	Service Tax	6.00%	RM12,000

Digital Signature:
 7e83e05cce9b5db17ac0deec3b7c5gyba983f6dc50531c7a919f28d5fb369evt4

Date and Time of Validation: 01/08/2024 13:14:53

This document is a visual presentation of the e-Invoice




Figure 10.2 – Example of validated self-billed e-Invoice for transaction with foreign supplier in PDF format

Note: The above example is for illustration purposes only and are subject to changes.

10.5 Goods sold or services rendered by Malaysian Seller to Foreign Purchaser

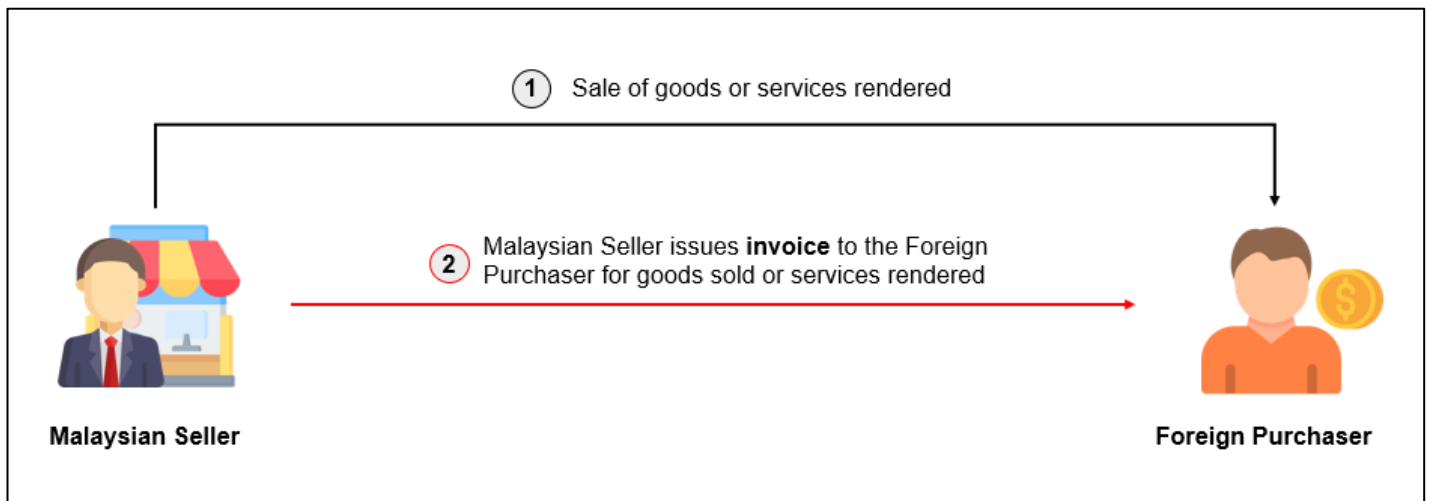


Figure 10.3 – Current transaction flow between Malaysian Seller (Supplier) and Foreign Purchaser (Buyer)

10.5.1 Currently, Malaysian Seller would issue an invoice/ bill/ receipt to the Foreign Purchaser to record the transaction e.g., sale of goods or provision of services.

10.5.2 Upon the implementation of e-Invoice, Malaysian Seller is required to issue an e-Invoice to the Foreign Purchaser to record the said income.

10.5.3 The steps involved for issuance of e-Invoice by the Malaysian Seller are as follows:

Step 1: Upon a sale or transaction being concluded, the Malaysian Seller will issue an e-Invoice to Foreign Purchaser to record the transaction e.g., sale of goods or provision of services.

For the purpose of e-Invoice issuance, the roles of both parties would be as follows:

- i. Supplier: Malaysian Seller
- ii. Buyer: Foreign Purchaser

Step 2: The Malaysian Seller will be required to complete the required fields as outlined in Appendices 1 and 2 of the e-Invoice Guideline.

Where certain required details are not available due to:

- i. The details are not applicable to the Foreign Purchaser; or
- ii. The details are not provided by Foreign Purchaser

the Malaysian Seller to input “**NA**” in the e-Invoice.

Step 3: The process of issuing the e-Invoice by Malaysian Seller shall follow the detailed e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline, with the following exceptions:

- i. Once the e-Invoice has been validated, IRBM will send notification to the Malaysian Seller only (i.e., no notification to be sent to Foreign Purchaser as they are not using MyInvois System).
- ii. The validated e-Invoice will serve as proof of income for Malaysian Seller. The Malaysian Seller would share a copy of the validated e-Invoice to the Foreign Purchaser as a business-as-usual practice for record purposes.
- iii. As Foreign Purchaser is not part of MyInvois System, there would not be any request for rejection from Foreign Purchaser. Should there be any error on the validated e-Invoice, any adjustment should be made by issuance of e-Invoice credit note/ debit note/ refund note by the Malaysian Seller.

10.5.4 The information required to be included in the e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Malaysian Seller in issuing the e-Invoice:

No	Data field	Details to be input by Malaysian Seller in an e-Invoice	Additional Remarks
1	Buyer's Name	Name of Foreign Purchaser	<p>For business: Name of business</p> <p>For non-Malaysian individual: Full name as per passport</p>
2	Buyer's TIN	TIN of Foreign Purchaser	<p>Malaysian Seller to input the Foreign Purchaser's TIN, where available</p> <p>Where TIN is not available or not provided, Malaysian Seller to input "EI0000000020" for Foreign Purchaser</p>
3	Buyer's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p>Where available, Malaysian Seller to input the business registration/ passport number of Foreign Purchaser</p> <p>Malaysian Seller to input "NA" if such information is not available or not provided</p>

No	Data field	Details to be input by Malaysian Seller in an e-Invoice	Additional Remarks
4	Buyer's Address	Address of Foreign Purchaser	Malaysian Seller to input the business address (for business)/ residential address (for individual) of Foreign Purchaser
5	Buyer's Contact Number	Telephone number of Foreign Purchaser	Malaysian Seller to input the contact number of Foreign Purchaser
6	Buyer's e-mail	E-mail address of Foreign Purchaser	Where available, Malaysian Seller to input the e-mail address of Foreign Purchaser Malaysian Seller to input "NA" if such information is not available or not provided
7	Buyer's SST Registration Number	SST registration number of the Foreign Purchaser (where applicable)	Where applicable, Malaysian Seller to input Foreign Purchaser's SST registration number Malaysian Seller to input "NA" if such information is not available or not provided

Table 10.2 – Details to be input by Malaysian Seller (Supplier) for issuance of e-Invoice to Foreign Purchaser (Buyer)

11.PROFIT DISTRIBUTION (E.G., DIVIDEND DISTRIBUTION)

11.1 Domestic Distribution

11.1.1 Currently, companies distributing profits to its shareholders issues dividend vouchers or dividend warrants to its shareholders. Taxpayers in other forms of legal entity (e.g., trusts, unit trusts, etc.) adopt similar practice.

11.1.2 Upon implementation of e-Invoice in Malaysia, companies that are not entitled to deduct tax under Section 108 of the Income Tax Act 1967 as well as taxpayers who are listed on Bursa Malaysia will be exempted from issuing self-billed e-Invoice on dividend distribution. Correspondingly, their shareholders are not required to issue an e-Invoice for proof of income. This exemption will be reviewed and updated from time to time.

11.1.3 In other words, taxpayers enjoying the exemption under Section 11.1.2 above can continue with their existing processes in relation to profit distributions (e.g., issuance of dividend vouchers or warrants).

11.1.4 However, taxpayers other than those mentioned in Section 11.1.2 are required to issue self-billed e-Invoice to document the expense. Similarly, the self-billed e-Invoice will serve as a proof of income for the Supplier (i.e., recipients of the profit distribution).

11.1.5 For the purpose of self-billed e-Invoice issuance, the roles of both parties would be as follows:

- (a) Supplier: Recipient of the distribution
- (b) Buyer: Taxpayer that makes the distribution

11.1.6 Where a self-billed e-Invoice is required to be issued, the steps involved for issuance are as follows:

Step 1: When profit (e.g., dividend) is being paid or credited, the taxpayer that makes the distribution will issue a dividend voucher to the recipient.

Step 2: The taxpayer that makes the distribution is required to assume the role of Supplier and issue a self-billed e-Invoice to the recipient of the distribution.

Step 3: In issuing the self-billed e-Invoice, the taxpayer that makes the distribution will complete the required fields as outlined in Appendices 1 and 2 of the e-Invoice Guideline.

The process of issuing a self-billed e-Invoice by the taxpayer that makes the distribution shall follow the detailed e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline.

11.1.7 The information required to be included in the self-billed e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the taxpayer that makes the distribution in issuing the self-billed e-Invoice:

No	Data field	Details to be included by taxpayer that makes the distribution in self-billed e-Invoice	Additional Remarks
1	Supplier's Name	Name of Recipient	<p>For business: Name of business</p> <p>For Malaysian individuals: Full name as per MyKad</p> <p>For non-Malaysian individuals: Full name as per passport</p>
2	Supplier's TIN	TIN of Recipient	<p><u>For Malaysian Businesses</u> Taxpayer that makes the distribution to input Recipient's TIN. Note that it is mandatory for Malaysian Supplier to provide TIN.</p> <p><u>For Foreign Businesses</u> Taxpayer that makes the distribution to input Recipient's TIN, where available</p> <p>Where TIN is not available or provided, taxpayer that makes the distribution to input "E10000000030" for Foreign Recipient</p>

No	Data field	Details to be included by taxpayer that makes the distribution in self-billed e-Invoice	Additional Remarks
3	Supplier's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p><u>For Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: MyKad identification number only iii. Option 3: Both TIN and MyKad identification number <p><u>For non-Malaysian individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: Both TIN and passport number
4	Supplier's Address	Address of Recipient	Taxpayer that makes the distribution to input business address (for business)/ residential address (for individual) of the Recipient
5	Supplier's Contact Number	Telephone number of Recipient	Taxpayer that makes the distribution to input the contact number of Recipient

No	Data field	Details to be included by taxpayer that makes the distribution in self-billed e-Invoice	Additional Remarks
6	Supplier's e-mail	E-mail address of Recipient	<p>Where available, taxpayer that makes the distribution to input the e-mail address of recipient</p> <p>Taxpayer that makes the distribution to input "NA" if such information is not available or not provided</p>
7	Supplier's SST Registration Number	SST registration number of Recipient (where applicable)	<p>Where applicable, taxpayer that makes the distribution to input Recipient's SST registration number</p> <p>Taxpayer that makes the distribution to input "NA" if such information is not available or not provided</p>
8	Classification	Classification of products or services	Taxpayer that makes the distribution to input a 3-digit integer (e.g., "000" to "999"), in accordance with the catalogue set by IRBM

No	Data field	Details to be included by taxpayer that makes the distribution in self-billed e-Invoice	Additional Remarks
9	e-Invoice Code/ Number	Document reference number used by the taxpayer that makes the distribution for internal tracking purposes	Reference number of the dividend voucher issued by the taxpayer that makes the distribution

Table 11.1 – Details required to be input by the taxpayer that makes the distribution (Buyer) for issuance of self-billed e-Invoice to recipient (Supplier)

11.2 Foreign Profits/ Dividend

11.2.1 For any foreign profits/ dividend received in Malaysia, the recipient is required to issue an e-Invoice to document as a proof of income for tax purposes.

11.2.2 For the purposes of e-Invoice issuance, the roles of both parties would be as follows:

- (a) Supplier: Profit/ Dividend Recipient
- (b) Buyer: Foreign Distributor

11.2.3 The process of issuing an e-Invoice by the Profit / Dividend Recipient shall follow the detailed e-Invoice workflow as discussed in Section 2.3 (e-Invoice model via MyInvois Portal) and Section 2.4 (e-Invoice model via API) of the e-Invoice Guideline.

11.2.4 Please refer to Section 12 of this e-Invoice Specific Guideline for more details.

12.FOREIGN INCOME

- 12.1 An e-Invoice would be required for all foreign income received in Malaysia from outside Malaysia as a proof of income for tax purposes.
- 12.2 For the purposes of e-Invoice issuance, the roles of both parties would be as follows:
 - (a) Supplier: Recipient of the foreign Income (referred to as “Income Recipient” for ease of understanding in this section)
 - (b) Buyer: Person who makes payment to Income Recipient (referred to as “Payor” for ease of understanding in this section)
- 12.3 The process of issuing e-Invoice for foreign income is similar to the issuance of e-Invoice involving Malaysian Supplier and Foreign Buyer which has been discussed in Section 10.5 of this e-Invoice Specific Guideline.
- 12.4 The Income Recipient should issue the e-Invoice latest by the end of the month following the month of receipt of the said foreign income.
- 12.5 The information required to be included in the e-Invoice are as per the required data fields outlined in Appendices 1 and 2 of the e-Invoice Guideline. The following details would assist the Income Recipient in issuing the e-Invoice:

No	Data field	Details to be included by Income Recipient in an e-Invoice	Additional Remarks
1	Buyer's Name	Name of Payor	<p>For Business: Name of business</p> <p>For non-Malaysian individuals: Name as per passport</p>
2	Buyer's TIN	TIN of Payor	<p>Income Recipient to input the Payor's TIN, where available</p> <p>Where TIN is not available or provided, Income Recipient to input "EI0000000020" for Payor</p>
3	Buyer's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p>Where available, Income Recipient to input the registration/ passport number of Payor</p> <p>Income Recipient to input "NA" if such information is not available or not provided</p>
4	Buyer's Address	Address of Payor	<p>Income Recipient to input the business address (for business)/ residential address (for individual) of Payor</p>
5	Buyer's Contact Number	Telephone number of Payor	<p>Income Recipient to input the contact number of Payor</p>

No	Data field	Details to be included by Income Recipient in an e-Invoice	Additional Remarks
6	Buyer's e-mail	E-mail address of Payor	Where available, Income Recipient to input the e-mail address of Payor Income Recipient to input " NA " if such information is not available or not provided
7	Buyer's SST Registration Number	SST registration number of Payor (where applicable)	Where applicable, Income Recipient to input Payor's SST registration number Income Recipient to input " NA " if such information is not available or not provided

Table 12.1 – Details required to be input by Income Recipient for issuance of an e-Invoice

13.CURRENCY EXCHANGE RATE

- 13.1 The currency exchange rate in the e-Invoice data field can be used for transactions conducted in foreign currencies [i.e., currency other than Ringgit Malaysia (RM)] and where Supplier is required to include the RM-equivalent in the e-Invoice.
- 13.2 If required, the currency exchange rate shall be determined based on the following order:
1. Supplier shall comply with the legal or tax requirements on currency exchange rate as imposed by relevant authorities (e.g., Royal Malaysian Customs Department, IRBM, etc.), where applicable.
 2. Where (1) above is not applicable (i.e., no legal or tax requirement on the currency exchange rate is applicable), Supplier may follow the currency exchange rate per their internal policy.

14.API OVERVIEW

14.1 API Flow

14.1.1 Authentication (Login API)

- (a) MyInvois APIs are protected and made available only to registered taxpayers and their ERP/ POS systems
- (b) Client ID and Client Secret Key will be generated by MyInvois System and can be found in taxpayer's MyInvois profile
- (c) Client ID and Client Secret Key shall be configured in taxpayer's ERP/ POS system to allow taxpayer's ERP/ POS system to access MyInvois API
- (d) After configuring the Client ID and Client Secret Key in their ERP/ POS system, taxpayers shall call Login API for MyInvois

to obtain access token in order to perform e-Invoice submission via API

14.1.2 Submit e-Invoice with Submit e-Invoice API

- (a) Submit e-Invoice API supports documents submitted in XML/JSON format
- (b) Taxpayer system is responsible for converting the invoice data into XML/JSON format as per the API data structure
- (c) Please refer to the data structure in Section 14.3 of this e-Invoice Specific Guideline on the input data required to call this API
- (d) When API is called, it performs the validation as per Section 14.3 of this e-Invoice Specific Guideline. Once the validation succeeds, API will return validated e-Invoice, date and time of validation and validation link generated by MyInvois System.

14.1.3 Receive notification with Notification API

- (a) Once an e-Invoice has been issued by the Supplier, Buyer will be able to receive the notification via email or API.
- (b) Buyer can then retrieve further information via the validated link.

14.1.4 Request for Rejection

- (a) Buyer is allowed to send a request to reject an e-Invoice via API within 72 hours.
- (b) Once the Request for Rejection API has been sent, a notification will be sent to Supplier notifying them of the rejection request of the e-Invoice
- (c) Supplier will then have the option to accept the rejection request and cancel the e-Invoice.

14.1.5 Cancellation

- (a) Upon receiving the rejection request from the Buyer, Supplier has the option to cancel the e-Invoice via Cancel Document API within 72 hours.
- (b) If there is no cancellation action performed by the Supplier within 72 hours, the e-Invoice will remain as validated.

14.2 Validation Logic Flow

MyInvois System will perform a series of checks to ensure the XML/ JSON file conform to the e-Invoice format, structure and data standards. In general, three (3) types of validation rules are commonly applied during the e-Invoice file validation:

(a) Syntax Validation

- i. MyInvois System will perform the initial and fundamental check to validate the XML/ JSON's file structure, ensuring there are no errors such as missing tags, incorrect data types or invalid characters
- ii. Any file that fails this check is considered invalid and cannot be processed further

(b) Schema Validation

- i. After passing the initial check, MyInvois System proceeds with second validation, which involves checking the data type and format of the XML/ JSON file (e.g., string, date, decimal, etc.).
- ii. Subsequent validation includes a reference check against data dictionaries (e.g., e-Invoice type, invoice currency code, tax type catalogue, etc.)

(c) Business Rule Validation

- i. Consequently, MyInvois System will conduct business rule validation in accordance with IRBM's requirements. This validation includes checks on TIN validation, invoice details, product/ services details, payment information, total included/ excluded tax amount calculated in accordance with arithmetic principles and additional validation as stated in Section 14.3 of the e-Invoice Specific Guideline.

Upon successful validation of all details, IRBM will return a validated e-Invoice together with (i) IRBM Unique Identifier Number, (ii) date and time of validation and (iii) a validation link back to the Supplier.

14.3 Data Structure/ Data Dictionary

To enhance taxpayers' understanding and readiness for e-Invoice, IRBM has prepared additional guidance on the required data fields, including data types, maximum length, validation criteria and examples. Additionally, MyInvois System is designed to handle text and character data using the UTF-8 character encoding standard.

Please refer to Appendices 5 and 6 for the List of Required Fields for e-Invoice and List of mandatory and optional fields under annexure to the e-Invoice respectively.

14.4 Failure Scenario

(a) API Retry Mechanism

- i. MyInvois API is expected to have high availability of 99.97%. However, in the event of receiving server error messages from MyInvois, taxpayer's system shall build in a retry mechanism to retry the API call after a delay and increase the delay exponentially if the error persists.

(b) Upload using MyInvois Portal

- i. In the event of MyInvois API is down, taxpayers have the option to use MyInvois Portal to submit e-Invoices. Either of the two options below will allow taxpayers to sync the status between their ERP and MyInvois once the API is back online:
 - Bulk Upload: Consolidate e-Invoices into a single file (e.g.: excel) to be uploaded to MyInvois Portal for issuance of e-Invoice
 - Manual Input: Taxpayer can manually input the invoice data for issuance of e-Invoice
- ii. Every validated e-Invoice submitted via MyInvois Portal will contain IRBM Unique Identifier Number.
- iii. When the MyInvois API is back online, taxpayers will be required to input the IRBM Unique Identifier Number into their ERP system and call Get Document API so that taxpayer's ERP system will be able to sync the invoice status with MyInvois

(c) Resend e-Invoice within 72 Hours

- i. System will be available 99.97% of the time. However, in the event that the MyInvois System is down, taxpayers are given 72 hours to retransmit an e-Invoice once MyInvois System is available.

(d) Getting Information on System Status

- i. During disruption, IRBM will ensure the availability of helpdesk to support taxpayers with their enquiries. Taxpayers will be updated periodically on the progress through helpdesk, microsite and email.

15.CYBERSECURITY

A set of measures and practices to protect the confidentiality, integrity, and availability of MyInvois System's data and transactions.

(a) Authentication and Authorisation

- i. Taxpayers will be authenticated using unique identity. The identity allows taxpayers to perform authorised actions (e.g., submit, receive, request), MyInvois API uses OAuth for both user authorisation and API authentication.

(b) Data Encryption

- i. The API communication between supplier and MyInvois will be encrypted using industry standards communication protocol such as TLS encryption protocol (HTTPS). Additionally, critical data stored in MyInvois system will be encrypted using industry standards such as AES algorithm.
- ii. All data transmission and e-Invoice data received are always secured by complying with *Dasar Keselamatan ICT LHDNM and Surat Pekeliling Am: Garis Panduan Pengurusan Maklumat Melalui Perkomputeran Awan (Cloud Computing) Dalam Perkhidmatan Awam.*

(c) Cybersecurity Standards

- i. LHDNM will ensure that MyInvois System complies and certified with ISO/IEC 27001 Information Security Management System (ISMS) and ISO 22301 Business Continuity Management System BCMS Audit Certification.

APPENDIX 1 – LIST OF GENERAL TIN

No	General TIN	Applicable to the following transaction
1	“ EI00000000010 ” as General Public’s TIN	i. Buyer’s TIN in the e-Invoice for Malaysian individual where the individual buyer only provides MyKad identification number ii. Buyer’s TIN in the consolidated e-Invoice
2	“ EI00000000020 ” as Foreign Buyer’s TIN	Buyer’s TIN for import transactions where foreign buyer’s TIN is not available or provided
3	“ EI00000000030 ” as Foreign Supplier’s TIN	Supplier’s TIN for export transactions where foreign supplier’s TIN is not available or provided

Appendix Table 1 – List of general TIN

APPENDIX 2 – BUYER’S DETAILS IN CONSOLIDATED E-INVOICE

No	Data field	Details to be input by Supplier in e-Invoice	Additional Remarks
1	Buyer’s Name	Name of Buyer	Supplier to input “ General Public ” in the e-Invoice
2	Buyer’s TIN	TIN of Buyer	Supplier to input “ EI0000000010 ” in the e-Invoice
3	Buyer’s Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	Supplier to input “ NA ”
4	Buyer’s Address	Address of Buyer	Supplier to input “ NA ”
5	Buyer’s Contact Number	Telephone number of Buyer	Supplier to input “ NA ”
6	Buyer’s e-mail	E-mail address of Buyer	Supplier to input “ NA ”
7	Buyer’s SST Registration Number	SST registration number of Buyer	Supplier to input “ NA ”

No	Data field	Details to be input by Supplier in e-Invoice	Additional Remarks
8	Description of Product/ Services	Details of products or services being billed for a transaction with consumers	<p>Examples of consolidation that may be applicable for businesses:</p> <p>(a) Summary of each receipt is presented as separate line items</p> <p>(b) Summary of all the receipts is presented as a single line item</p> <p>(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</p> <p>(d) Summary of all the receipts issued by each branch or location is presented as separate line items</p> <p>Note that for any method adopted by businesses, the receipt/ bill/ invoice reference number for each transaction are required to be included under this field in the consolidated e-Invoice</p>

Appendix Table 2 – Buyer's details in consolidated e-Invoice

APPENDIX 3 – PARTIES OF SELF-BILLED E-INVOICE

For the purposes of self-billed e-Invoice, the parties of the e-Invoice are as follows:

No	Transaction	Supplier	Buyer (assumes the role of Supplier and issue self-billed e-Invoice)
1	Payment to agents, dealers, distributors, etc.	Agents, dealers, distributors, etc.	Taxpayer that makes the payment
2	Goods sold or services rendered by foreign suppliers	Foreign Seller	Malaysian Purchaser
3	Profit distribution (e.g., dividend distribution)	Recipient of the distribution	Taxpayer that makes the distribution
4	e-Commerce	Merchant, service providers (e.g., driver, rider)	e-Commerce/ Intermediary platform
5	Pay-out to all betting and gaming winners	Recipient of the pay-out	Licensed betting and gaming provider
6	Acquisition of goods or services from individual taxpayers who are not conducting a business	Individual taxpayer providing goods or services	Person acquiring goods or services

Appendix Table 3 – Parties of self-billed e-Invoice

APPENDIX 4 – BUYER’S DETAILS FOR TRANSACTION WITH INDIVIDUALS

No	Data field	Details to be input by Supplier in e-Invoice	Additional Remarks
1	Buyer’s Name	Name of individual Buyer	<p>For Malaysian individuals: Full name as per MyKad</p> <p>For non-Malaysian individuals: Full name as per passport</p>
2	Buyer’s TIN	TIN of individual Buyer	<p><u>For Malaysian individuals</u></p> <p>i. Option 1: TIN only</p> <p>ii. Option 2: MyKad identification number only</p> <p>iii. Option 3: Both TIN and MyKad identification number</p>
3	Buyer’s Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p><u>For non-Malaysian individuals</u></p> <p>i. Option 1: TIN only</p> <p>ii. Option 2: Both TIN and passport number</p>
4	Buyer’s Address	Address of individual Buyer	Individual Buyer is required to provide residential address
5	Buyer’s Contact Number	Telephone number of individual Buyer	Individual Buyer is required to provide a contact number

No	Data field	Details to be input by Supplier in e-Invoice	Additional Remarks
6	Buyer's e-mail	E-mail address of individual Buyer	Individual Buyer is required to provide an e-mail address . The e-mail address can be same as the e-mail address registered in MyTax or a different e-mail address
7	Buyer's SST Registration Number	SST registration number of individual Buyer (where applicable)	Where applicable, Supplier to input SST registration number If individual Buyer is not registered for SST, Supplier to input " NA "

Appendix Table 4 – Buyer's details for transaction with individuals

APPENDIX 5 – LIST OF REQUIRED FIELDS FOR E-INVOICE

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
Parties					
1	Supplier's Name	Mandatory	String	300	Completion based on the registered business / individual name (e.g., AMS Setia Jaya Sdn. Bhd.).
2	Buyer's Name	Mandatory	String	300	<p>Completion based on the business / individual name (e.g., Wan Abu Bakar).</p> <p>For issuance of consolidated e-Invoice, please input "General Public".</p> <p>For foreign buyers, please input the person/ business name (e.g., John White/ ABC International Corp).</p>
Supplier Details					
3	Supplier's TIN	Mandatory	String	13	<p>Completion based on the TIN assigned by IRBM (e.g., Company TIN: C2584563202).</p> <p>The input of special characters is not allowed.</p>

No	Field Name	Mandatory/Optional	Data Type	Max. Length	Validation Criteria & Example
4	Supplier's Registration/ Identification Number/ Passport Number	Mandatory	String	12	Completion based on the assigned number (e.g., For Business Registration Number: 201901234567, For NRIC Number: 770625015324, For Passport Number: A12345678). The input of special characters is not allowed.
5	Supplier's SST Registration Number	Mandatory only for SST registrant	String	17	Completion based on the number assigned by JKDM (e.g., A01-2345-67891012). The input of special characters is not allowed, except for " - ".
6	Supplier's Tourism Tax Registration Number	Mandatory only for Tourism Tax registrant	String	17	Completion based on the number assigned by JKDM (e.g., 123-4567-89012345). The input of special characters is not allowed, except for " - ".
7	Supplier's e-mail	Mandatory	String	300	Completion based on the standard e-mail format (e.g., general.ams@supplier.com).

No	Field Name	Mandatory/Optional	Data Type	Max. Length	Validation Criteria & Example
8	Supplier's Malaysia Standard Industrial Classification (MSIC) Code	Mandatory	String	5	Completion based on the MSIC 2008 Code (e.g., 10712). The input of alphabets and special characters is not allowed.
9	Supplier's Business Activity Description	Mandatory	String	300	Completion based on the description of the business activity (e.g., Manufacture of bread, cakes and other bakery products).
Buyer Details					
10	Buyer's TIN	Mandatory	String	13	Completion based on the TIN assigned by LHDNM (e.g., Company TIN: C2584563202, Individual TIN: IG56003500070, Consolidated e-Invoice: EI00000000010, Foreign Buyers: EI00000000020). The input of special characters is not allowed.

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
11	Buyer's Registration/ Identification Number/ Passport Number	Mandatory	String	12	Completion based on the assigned number (e.g., For Business Registration Number: 201901234567, For NRIC Number: 770625015324, For Passport Number: S1234567A). If not applicable or provided, input "NA". The input of special characters is not allowed.
12	Buyer's SST Registration Number	Mandatory only for SST registrant	String	17	Completion based on the number assigned by JKDM (e.g., B01-2345-67891012). If not applicable or provided, input "NA". The input of special characters is not allowed, except for " - ".
13	Buyer's e-mail	Mandatory	String	300	Completion based on the standard email format (e.g., general.ams@supplier.com). If not applicable or provided, input "NA".

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
Address					
14	Supplier's Address	Mandatory	String	300	<p>Completion based on the data completeness of the address, i.e.,</p> <p>Address Field 1, Address Field 2, Address Field 3, Postal Code, City, State, Country.</p> <p>Note: The "Postal Code" and "City" fields are not mandatory if the address is located outside of Malaysia.</p>

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
15	Buyer's Address	Mandatory	String	300	<p>Completion based on the data completeness of the address, i.e.,</p> <p>Address Field 1, Address Field 2, Address Field 3, Postal Code, City, State, Country.</p> <p>Note: The "Postal Code" and "City" fields are not mandatory if the address is located outside of Malaysia.</p> <p>If not applicable or provided, input "NA".</p>

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
Contact Number					
16	Supplier's Contact Number	Mandatory	String	20	<p>Completion based on the data completeness, such as having a valid country code (e.g., 60312345678).</p> <p>The input of alphabets and special characters is not allowed.</p>
17	Buyer's Contact Number	Mandatory	String	20	<p>Completion based on the data completeness, such as having a valid country code (e.g., 60312345678).</p> <p>If not applicable or provided, input "NA".</p> <p>The input of alphabets and special characters is not allowed.</p>

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
Invoice Details					
18	e-Invoice Version	Mandatory	String	5	<p>Completion based on fixed value (e.g., 1.0, 2.1, 10.12, etc.).</p> <p>Note: Final listing of e-Invoice version to be shared in the SDK document.</p> <p>The input of alphabets and special characters is not allowed, except for “ . ”.</p>
19	e-Invoice Type	Mandatory	String	2	<p>Completion based on the document type (e.g., 01, 02, 03, 04).</p> <p>Note: Final listing of document type to be shared in the data catalogue document.</p> <p>The input of alphabets and special characters is not allowed.</p>

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
20	e-Invoice Code / Number	Mandatory	String	50	Completion based on the document reference number used by Supplier for internal tracking purposes (e.g., INV12345, CN23456, DN34567, etc.). The input of special characters is not allowed, except for “ - ” and “ / ”.
21	Original e-Invoice Reference Number	Mandatory [Where applicable]	String	To be provided in due course	Completion based on the original IRBM Unique Identifier Number if adjustments are needed for the e-Invoice that was issued earlier. This applies only for Credit Note, Debit Note and Refund Note.
22	e-Invoice Date and Time	Mandatory	DD/MM/YY YY HH:MM:SS	19	Completion based on the date and time of issuing e-Invoice (e.g., 31/10/2023 14:30:59). The input date and time must not be later than the current date and time specified in 24-hour format.
23	Date and Time of Validation	Mandatory	DD/MM/YY YY HH:MM:SS	19	Date and time of validation will be provided by IRBM.

No	Field Name	Mandatory/Optional	Data Type	Max. Length	Validation Criteria & Example
24	Issuer's Digital Signature	Mandatory	String	To be provided in due course	Digital Signature will be provided by IRBM.
25	Invoice Currency Code	Mandatory	String	3	Completion based on IRBM's catalogue (e.g., MYR, SGD, USD). Note: Final listing of invoice currency code to be shared in the data catalogue document. The input of numbers and special characters is not allowed.
26	Currency Exchange Rate	Mandatory [Where applicable]	Decimal	15	Completion based on numerical values with four decimal places (e.g., 4.6410). The amount must not be a negative value.
27	Frequency of Billing	Optional [Where applicable]	String	2	Completion based on IRBM's catalogue (e.g., 01, 02, 03, 04, 05, 06, 07, 08, 09).

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
					<p>Note: Final listing of billing frequency to be shared in the data catalogue document.</p> <p>The input of alphabets and special characters is not allowed.</p>
28	Billing Period	Optional [Where applicable]	String	150	<p>Completion based on the length for the billing period (e.g., January, February, March, etc.). The Supplier should also ensure that the description is complete and informative for IRBM reference.</p> <p>The input of special characters is not allowed, except for “ - ”.</p>
Unique ID Number					
29	IRBM Unique Identifier Number	Mandatory	String	To be provided in due course	Unique Identifier Number will be provided by IRBM.

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
Product/ Services					
30	Classification	Mandatory	String	3	<p>Completion based on IRBM's catalogue (e.g., 001 to 999).</p> <p>Note: Final listing of classification to be shared in the data catalogue document.</p> <p>The input of alphabets and special characters is not allowed.</p>
31	Description of Product or Service	Mandatory	String	300	Completion based on the length for the billed products or services. The Supplier should also ensure that the description is complete and informative for IRBM reference.
32	Unit Price	Mandatory	Decimal	31	Completion based on numerical values with two (2) decimal places.
33	Tax Type	Mandatory	String	2	Completion based on IRBM's catalogue (e.g., 01, 02, 03).

No	Field Name	Mandatory/Optional	Data Type	Max. Length	Validation Criteria & Example
					<p>Note: Final listing of tax type to be shared in the data catalogue document.</p> <p>The input of alphabets and special characters is not allowed.</p>
34	Tax Rate	Mandatory	Decimal	6	Completion based on numerical values with two (2) decimal places (e.g., 0.06 for 6%).
35	Tax Amount	Mandatory	Decimal	31	Completion based on numerical values with two (2) decimal places.
36	Details of Tax Exemption	Mandatory only if tax exemption is applicable	String	300	<p>Completion based on the tax exemption certificate number assigned by JKDM (e.g., Sales Tax Exemption: Goods acquired with SST exemption under Sales Tax Act 2018. Reference No: (C01-2345-67890123).</p> <p>The input of special characters is not allowed, except for “ - ”.</p>

No	Field Name	Mandatory/Optional	Data Type	Max. Length	Validation Criteria & Example
37	Amount Exempted from Tax	Mandatory only if tax exemption is applicable	Decimal	31	Completion based on numerical values with two (2) decimal places.
38	Subtotal	Mandatory	Decimal	31	Completion based on numerical values with two (2) decimal places.
39	Total Excluding Tax	Mandatory	Decimal	31	Completion based on numerical values with two (2) decimal places and calculated in accordance with arithmetic principles.
40	Total Including Tax	Mandatory	Decimal	31	Completion based on numerical values with two (2) decimal places and calculated in accordance with arithmetic principles.
41	Quantity	Optional [Where applicable]	Decimal	31	Completion based on numerical values with any decimal places. The Supplier has the flexibility to determine the number of decimal places as needed for their specific business requirements.

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
42	Measurement	Optional [Where applicable]	String	300	Completion based on the allowed length for the measurement (e.g., kilograms, meters, litres, etc.). The Supplier should also ensure that the description is complete and informative for IRBM reference.
43	Discount Rate	Optional [Where applicable]	Decimal	6	Completion based on numerical values with two (2) decimal places (e.g., 0.20 for 20% discount).
44	Discount Amount	Optional [Where applicable]	Decimal	31	Completion based on numerical values with two (2) decimal places.
Payment Info					

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
45	Payment Mode	Optional	String	2	<p>Completion based on IRBM's catalogue (e.g., 01, 02, 03, 04, 05, 06, 07, 08).</p> <p>Note: Final listing of payment mode to be shared in the data catalogue document.</p> <p>The input of alphabets and special characters is not allowed.</p>
46	Supplier's Bank Account Number	Optional	String	150	<p>Completion based on the bank account number information used by Supplier for Buyer reference purposes. The number of digits of the bank account number must follow the selected bank in Malaysia.</p> <p>The input of alphabets and special characters is not allowed, except for “ - ”.</p>

No	Field Name	Mandatory/ Optional	Data Type	Max. Length	Validation Criteria & Example
47	Payment Terms	Optional	String	300	Completion based on the payment terms and conditions information used by Supplier for Buyer reference purposes.
48	Payment Amount	Optional	Decimal	31	Completion based on numerical values with two (2) decimal places.
49	Payment Date	Optional	DD/MM/YY YY	10	Completion based on the accepted date format (e.g., 28/10/2023).
50	Payment Reference Number	Optional	String	150	Completion based on the payment reference number used by Supplier for internal tracking purposes (e.g., VISA 1234, TNG 5678, etc.). The input of special characters is not allowed.
51	Bill Reference Number	Optional	String	150	Completion based on the bill reference number used by Supplier for Buyer reference purposes.

Appendix Table 5 – List of required fields for e-Invoice

APPENDIX 6 – LIST OF MANDATORY AND OPTIONAL FIELDS UNDER ANNEXURE TO THE E-INVOICE

No	Field Name	Mandatory / Optional	Data Type	Max. Length	Validation Criteria & Example
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	Mandatory	String	300	Completion based on the registered business / individual name (e.g., AMS Setia Jaya Sdn. Bhd.).
2	Shipping Recipient's Address	Mandatory	String	300	Completion based on the data completeness of the address, i.e., Address Field 1, Address Field 2, Address Field 3, Postal Code, City, State, Country.

No	Field Name	Mandatory / Optional	Data Type	Max. Length	Validation Criteria & Example
					Note: The "Postal Code" and "City" fields are not mandatory if the address is located outside of Malaysia.
3	Shipping Recipient's TIN	Mandatory	String	13	Completion based on the TIN assigned by IRBM (e.g., Company TIN = C2584563202, etc.). The input of special characters is not allowed.
4	Shipping Recipient's Registration/ Identification Number/ Passport Number	Mandatory	String	12	Completion based on the assigned number (e.g., For Business Registration Number: 201901234567, For MyKad Identification Number: 770625015324, For Passport Number: S1234567A). The input of special characters is not allowed.

No	Field Name	Mandatory / Optional	Data Type	Max. Length	Validation Criteria & Example
<i>Applicable to import and export of goods</i>					
1	Reference Number of Customs Form No.1, 9, etc.	Mandatory	String	12	Completion should be in accordance with JKDM's requirements (e.g., D12345678912). The input of special characters is not allowed.
2	Incoterms	Mandatory	String	3	Completion should be in accordance with rules issued by the International Chamber of Commerce (ICC), e.g., CIF. The input of special characters is not allowed.

No	Field Name	Mandatory / Optional	Data Type	Max. Length	Validation Criteria & Example
Additional optional fields to be included in Annexure to the e-Invoice <i>(Applicable to import and export of goods)</i>					
1	Product Tariff Code	Optional [Only applicable to goods]	String	12	Completion based on HS code (for manufactured goods sold by the Sales Tax registered taxpayer or goods imported by the taxpayer) assigned by JKDM, e.g., HS code: 9800.00.0010 (Mail Bags). The input of alphabets and special characters is not allowed, except for “ . ”.
2	Free Trade Agreement (FTA) Information	Optional [For export only, if applicable]	String	300	Completion should be in accordance to the FTAs which the Malaysian Government has ratified, e.g., ASEAN-Australia-New Zealand FTA (AANZFTA). The input of special characters is not allowed, except for “ - ”, “ (” and “) ”.

No	Field Name	Mandatory / Optional	Data Type	Max. Length	Validation Criteria & Example
3	Authorisation Number for Certified Exporter (e.g., ATIGA number)	Optional [For export only, if applicable]	String	300	Completion should be in accordance with requirements of the Ministry of Investment, Trade and Industry (MITI), e.g., CPT-CCN-W-211111-KL-000002. The input of special characters is not allowed, except for “ - ”.
4	Reference Number of Customs Form No.2	Optional	String	12	Completion should be in accordance with JKDM's requirements (e.g., E12345678912). The input of special characters is not allowed.
5	Country of Origin	Optional	String	3	Completion based on IRBM's catalogue (e.g., MYS, SGP, USA). Note: Final listing of country code to be shared in the data catalogue document. The input of numbers and special characters is not allowed.

No	Field Name	Mandatory / Optional	Data Type	Max. Length	Validation Criteria & Example
6	Details of other charges	Optional	String	300	Completion should be in accordance with JKDM's requirements. The Supplier should also ensure that the data is complete and meets JKDM's standards.

Appendix Table 6 - List of mandatory and optional fields under annexure to the e-Invoice