



## **E-INVOICE SPECIFIC GUIDELINE INLAND REVENUE BOARD OF MALAYSIA**

This guideline is issued under section 134A of the Income Tax Act 1967

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## SUMMARY OF CHANGES

This e-Invoice Specific Guideline (Version 4.6) replaces the e-Invoice Specific Guideline (Version 4.5) issued on 7 December 2025. The key changes made to this Guideline are summarised in the table below:

Paragraph in e-Invoice Specific Guideline (Version 4.5)	Changes In This Specific Guideline (Version 4.6)		
	Paragraph	Item	Reference
Table 3.6	Table 3.6	Removal	Clarification
Table 16.1	Table 16.1	Amendment	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 The IRBM has issued e-Invoice Specific Guideline in response to the need for further guidance on specific areas of e-Invoice, aiming to aid taxpayers in gaining a better understanding of certain e-Invoice treatment and ultimately, to successfully implement e-Invoice.
- 1.4 The appendices to this document form part and parcel of this e-Invoice Specific Guideline. The information provided in the appendices provide additional guidance to taxpayers on how to complete the requirements for issuance of e-Invoice as well as to enhance taxpayers' understanding on e-Invoice implementation using general and industry-specific examples.

## 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 (whether in monetary form or otherwise) to agents, dealers or distributors
- viii. Cross-border transactions

- ix. Profit distribution (e.g., dividend distribution)
- x. Foreign income
- xi. Currency exchange rate
- xii. E-commerce transactions
- xiii. e-Invoice treatment during interim relaxation period

### 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 customers (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 customers 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.

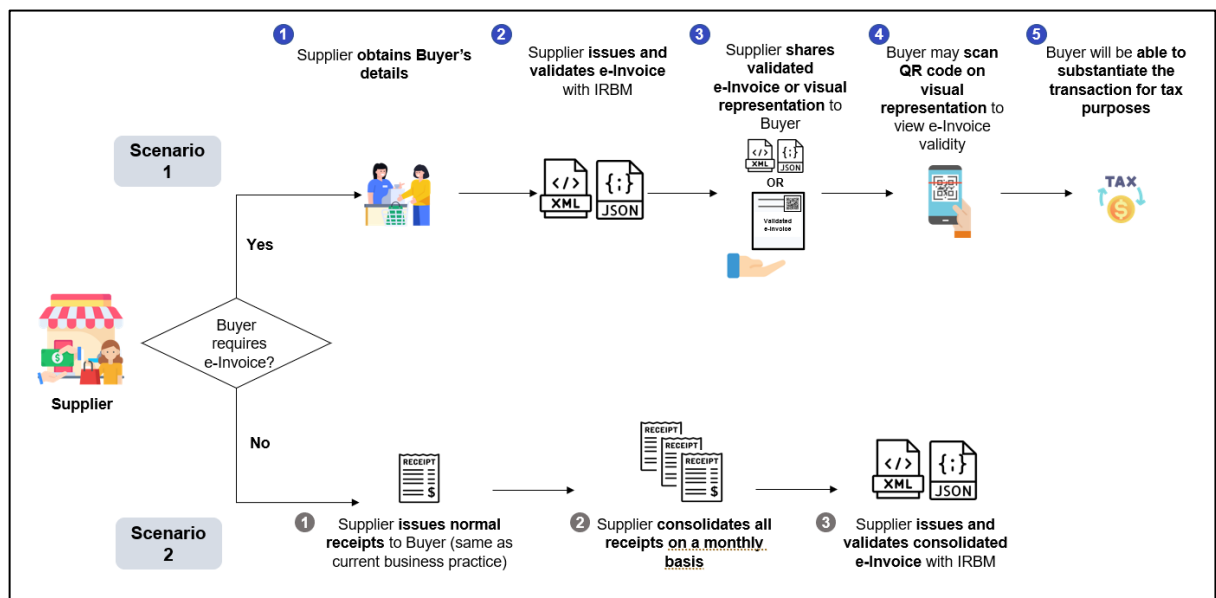


Figure 3.1 – Overview of invoicing process

### 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 individuals in providing their Tax Identification Number (TIN) and identification number details, IRBM provides the following concession to individuals:

**(a) For Malaysian individuals to provide either:**

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

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

- i. TIN; or
- ii. Both TIN and passport number / MyPR / MyKAS identification number.

For clarity, (b)(i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport number / MyPR / MyKAS identification number of the said individual.

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><b>For Malaysian individuals:</b> Full name as per MyKad / MyTentera</p> <p><b>For non-Malaysian individuals:</b> Full name as per passport / MyPR / MyKAS</p>
2	Buyer's TIN	TIN of individual Buyer	<p><b><u>For Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: MyKad / MyTentera identification number only</li> <li>iii. Option 3: Both TIN and MyKad / MyTentera identification number</li> </ul> <p><b><u>For non-Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: Both TIN and passport number / MyPR / MyKAS identification number</li> </ul>
3	Buyer's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p>For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice</p>

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
			Specific Guideline), along with the passport / MyPR / MyKAS identification number of the said individual.
4	Buyer's Address	Address of individual Buyer	Individual Buyer is required to provide <b>residential address</b>
5	Buyer's Contact Number	Telephone number of individual Buyer	Individual Buyer is required to provide a <b>contact number</b>
6	Buyer's SST Registration Number	SST registration number of individual Buyer	Where applicable, individual Buyer to provide SST registration number  If individual Buyer is not registered for SST, Supplier to input " <b>NA</b> "

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

3.5.6 The details to be provided by the individual Shipping Recipient for the issuance of Annexure to the e-Invoice are as follows:

No	Data field	Details to be included by Supplier in Annexure to the e-Invoice	Additional Remarks
1	Shipping Recipient's Name	Name of individual Shipping Recipient	<p><b><u>For Malaysian individuals</u></b> Full name as per MyKad / MyTentera</p> <p><b><u>For non-Malaysian individuals</u></b> Full name as per passport / MyPR / MyKAS</p>
2	Shipping Recipient's Address	Address of individual Shipping Recipient	Individual Shipping Recipient is required to provide <b>residential address</b>
3	Shipping Recipient's TIN	TIN of individual Shipping Recipient	<p><b><u>For Malaysian individuals</u></b> Option 1: TIN only Option 2: MyKad / MyTentera identification number only Option 3: Both TIN and MyKad / MyTentera identification number</p>
4	Shipping Recipient's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p><b><u>For non-Malaysian individuals</u></b> Option 1: TIN only Option 2: Both TIN and passport number / MyPR / MyKAS identification number</p> <p>For clarity, (i) refers to the TIN</p>

No	Data field	Details to be included by Supplier in Annexure to the e-Invoice	Additional Remarks
			assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport / MyPR / MyKAS identification number of the said individual.

*Table 3.2 – Individual Shipping Recipient's details to be provided to Supplier*

3.5.7 In the event the individual Buyer and/or individual Shipping Recipient (where applicable) provides either TIN or MyKad / MyTentera 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	Buyer's / Shipping Recipient's TIN	Supplier to input the TIN as provided by individual Buyer / individual Shipping Recipient

No	Option	Data field	Details to be included by Supplier in e-Invoice
	individual Buyer / individual Shipping Recipient only provides TIN	Buyer's / Shipping Recipient's Registration / Identification Number / Passport Number	Supplier to input "000000000000" in the e-Invoice
2	Option 2 (for Malaysian individuals), where the individual Buyer / individual Shipping Recipient only provides MyKad / MyTentera identification number	Buyer's / Shipping Recipient's TIN	Supplier to input "EI00000000010" in the e-Invoice
		Buyer's / Shipping Recipient's Registration / Identification Number / Passport Number	Supplier to input MyKad/ MyTentera identification number provided by the individual Buyer / individual Shipping Recipient

*Table 3.3 – Details of TIN and identification number / passport number to be included by Supplier for issuance of e-Invoice to individual Buyer / individual Shipping Recipient*

### **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 visual representation of validated e-Invoice issued by Global Telco Sdn Bhd to Mr. Soo.

**Global Telco Sdn Bhd**  
 Lot 1, Bangunan Green, Persiaran Jalan, 50480, Kuala Lumpur  
 60312346789  
[contact.us@globaltelco.com](mailto:contact.us@globaltelco.com)

FOR ILLUSTRATION PURPOSES ONLY

Supplier TIN: C123456789120  
 Supplier Registration Number: 200901111122  
 Supplier SST ID: W10-6543-456789123  
 Supplier MSIC code: 47413  
 Supplier business activity description: Retail sale of telecommunication equipment

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

**E-INVOICE**  
 e-Invoice Type: 01 – Invoice  
 e-Invoice version: 1.0  
 e-Invoice code: INV00002  
 Unique Identifier No: 123456789-2023-7654335  
 Original Invoice Ref. No.: Not Applicable  
 Invoice Date and Time: 2024-08-07 12:36:13

Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Rate	Tax Amount	Total Product / Service Price (incl. tax)
003	Smartphone	1	RM2,500.00	RM2,500.00	-	-	-	RM2,500.00
<b>Subtotal</b>								RM2,500.00
<b>Total excluding tax</b>								RM2,500.00
<b>Tax amount</b>								RM0.00
<b>Total including tax</b>								RM2,500.00
<b>Total payable amount</b>								RM2,500.00

Digital Signature:  
 9e83e05bf9b5db17ac0deec3b7ce6cba983f6dc50531c7a919f28d5fb369etc3  
 Date and Time of Validation: 2024-08-07 12:36:15  
 This document is a visual presentation of the e-Invoice



Figure 3.2 – Example of visual representation 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 to the Buyer (same as current business practice). However, such receipt would not be required to be submitted for IRBM's validation as this document is not e-Invoice.

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 For consolidated e-Invoices, the IRBM allows the Suppliers to adopt one (or a combination) of the following methods:

(a) The summary of each receipt is presented as separate line items in the consolidated e-Invoice (refer Figure 3.7 of Example 4)

(b) The list of receipts (in a continuous receipt number) is presented as line items (i.e., where there is a break of the receipt number chain, the next chain shall be included as a new line item) (refer to Figure 3.3 of Example 2).

(c) Branch(es) or location(s) to submit consolidated e-Invoice, adopting either (a) or (b) above for the receipts issued by the branch(es) or location(s).

3.6.4 In order to improve the performance of the MyInvois System, the following limitations have been put in place:

(a) maximum size of 5MB per submission;

(b) maximum of 100 e-Invoices per submission; and

(c) maximum size of 300KB per e-Invoice.

As such, Suppliers are allowed to split the receipts into several consolidated e-Invoices to meet the above requirements.

3.6.5 Kindly note that consolidation does not apply to self-billed e-Invoice, except for the following self-billed circumstances:

- (a) transactions with individuals (who are not conducting a business)
- (b) interest payment to public at large (regardless businesses or individuals)
- (c) claim, compensation or benefit payments from the insurance business of an insurer to individuals (who are not conducting a business), government, government authority, state government or state authority
- (d) self-billed circumstances involving taxpayers' overseas branches or offices.

3.6.6 The timing of issuance of consolidated self-billed e-Invoice is similar to the timing of issuance of consolidated e-Invoice as mentioned under Section 3.6.2 of this e-Invoice Specific Guideline (i.e., submit consolidated self-billed e-Invoice to IRBM on a monthly basis, within seven (7) calendar days after the month end).

3.6.7 In relation to the consolidated self-billed e-Invoice, Buyer (assuming the role of the Supplier) will be required to complete the Supplier's details and certain transaction details using the following information:

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

No	Data field	Details to be included by Buyer in consolidated self-billed e-Invoice	Additional Remarks
			consolidated self-billed e-Invoice
3	Supplier's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	Buyer to input "NA"
4	Supplier's Address	Address of Supplier	Buyer to input "NA"
5	Supplier's Contact Number	Telephone number of Supplier	Buyer to input "NA"
6	Supplier's SST Registration Number	SST registration number of Supplier	Buyer to input "NA"
7	Supplier's Malaysia Standard Industrial Classification (MSIC code)	MSIC code of Supplier (where applicable)	Buyer to input "00000"
8	Supplier's Business Activity Description	Description of the Supplier's business activity	Buyer to input "NA"

No	Data field	Details to be included by Buyer in consolidated self-billed e-Invoice	Additional Remarks
9	Classification	Classification of product or services	Buyer to input a 3-digit integer (e.g., "004"), in accordance with the catalogue set by IRBM
10	Description of Product / Services	Details of products or services being billed for a transaction with Supplier	<p>IRBM allows the Buyers to adopt one (or a combination) of the following methods for the consolidated self-billed e-Invoice:</p> <p>(a) Summary of each receipt is presented as separate line items</p> <p>(b) List of receipts (in a continuous receipt number) is presented as line items (i.e., where there is a break of the receipt number chain, the next chain shall be included as a new line item)</p> <p>(c) Branch(es) or location(s) will submit consolidated self-billed e-Invoice, adopting either (a) or (b) above for the receipts issued by the said branch(es) or location(s)</p>

No	Data field	Details to be included by Buyer in consolidated self-billed e-Invoice	Additional Remarks
			Note that for any method adopted by businesses, the <b>receipt reference number for each transaction are required to be included</b> under this field in the consolidated self-billed e-Invoice

*Table 3.4 – Details required to be input by Buyer for issuance of consolidated self-billed e-Invoice*

### **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 two (2) separate consolidated e-Invoice after aggregating the total sales from each branch i.e., one e-Invoice for Penang branch and another e-Invoice for Kuala Lumpur branch and its corresponding sales for each branch. Hibiscus Mart consolidated the sales by presenting each receipt number chain as separate line item. 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.

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

FOR ILLUSTRATION PURPOSES ONLY

Supplier TIN: C321456789120  
 Supplier Registration Number: 660901111122  
 Supplier SST ID: M10-123-45678901  
 Supplier MSIC code: 47112  
 Supplier business activity description: Supermarket

Buyer TIN: E10000000010  
 Buyer Name: General Public  
 Buyer Registration Number: NA  
 Buyer Address: NA

**E-INVOICE**  
 e-Invoice Type: 01 – Invoice  
 e-Invoice version: 1.0  
 e-Invoice code: INV00006  
 Unique Identifier No: 123456789-2023-7654321  
 Original Invoice Ref. No.: Not Applicable  
 Invoice Date and Time: 2024-10-01 20:17:16

Buyer Contact Number: NA  
 Buyer SST Registration ID: NA

Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Rate	Tax Amount	Total Product / Service Price (incl. tax)
004	1110 - 1112	1	RM 3,000.00	RM 3,000.00	-	-	-	RM 3,000.00
004	1114	1	RM 100.00	RM 100.00	-	-	-	RM 100.00
004	1116 - 2450	1	RM 34,900.00	RM 34,900.00	-	-	-	RM 34,900.00
004	2452 - 2459	1	RM 4,500.00	RM 4,500.00	-	-	-	RM 4,500.00
004	2461 - 3107	1	RM 22,250.00	RM 22,250.00	-	-	-	RM 22,250.00
004	3109 - 3114	1	RM 250.00	RM 250.00	-	-	-	RM 250.00
<b>Subtotal</b>								RM 65,000.00
<b>Total excluding tax</b>								RM 65,000.00
<b>Tax amount</b>								-
<b>Total including tax</b>								RM 65,000.00
<b>Total payable amount</b>								RM 65,000.00

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

Figure 3.3 – Example of visual representation of validated consolidated e-Invoice in PDF format (Kuala Lumpur 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 each branch in separate consolidated e-Invoices

by presenting each receipt as a single line item. Note that Cer-Mart is required to include all the receipt reference numbers that made up to the total sales in “Description” field.

3.6.8 In any event, if Buyers require an e-Invoice after receiving a receipt 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 to be aggregated for into the consolidated e-Invoice.

3.6.9 Buyers are encouraged to request for an e-Invoice as soon as possible after receiving the receipt 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.

3.6.10 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 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 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:

- 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.
- 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.

3.6.11 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 consolidated e-Invoice	Additional Remarks
1	Buyer's Name	Name of Buyer	Supplier to input " <b>General Public</b> " in the consolidated e-Invoice
2	Buyer's TIN	TIN of Buyer	Supplier to input " <b>EI0000000010</b> " in the consolidated e-Invoice

No	Data field	Details to be included by Supplier in consolidated 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 SST Registration Number	SST registration number of Buyer	Supplier to input "NA"
7	Description of Product/ Services	Details of products or services being billed for a transaction with Buyer	<p>IRBM allows the Suppliers to adopt one (or a combination) of the following methods:</p> <p>(a) Summary of each receipt is presented as separate line items</p> <p>(b) List of receipts (in a continuous receipt number) is presented as line items (i.e., where there is a break of the receipt number chain,</p>

No	Data field	Details to be included by Supplier in consolidated e-Invoice	Additional Remarks
			<p>the next chain shall be included as a new line item)</p> <p>(c) Branch(es) or location(s) will submit consolidated e-Invoice, adopting either (a) or (b) above for the receipts issued by the said branch(es) or location(s)</p> <p>Note that for any method adopted by businesses, the <b>receipt reference number for each transaction are required to be included</b> under this field in the consolidated e-Invoice</p>

Table 3.5 – Details to be included by Supplier for issuance of consolidated e-Invoice

### Example 3

Wani, Lilian and Muthu (Buyers) dined at Restaurant XYZ (Supplier) on 8 July, 17 July and 21 July respectively. They did not request for an e-Invoice. As such, Restoran XYZ issued receipts to them.

Qty	Description	Unit Price	Amount	SST
3	Chicken pie	RM25.00	RM75.00	RM4.50
Subtotal			RM75.00	
Service Tax (6%)			RM 4.50	
Total			RM79.50	
Cash			RM80.00	
Change			RM 0.50	

-THANK YOU FOR DINING WITH US-

Qty	Description	Unit Price	Amount	SST
2	Pie	RM15.00	RM30.00	RM1.80
3	Cordial	RM 3.00	RM 9.00	RM0.54
4	Spaghetti	RM19.00	RM76.00	RM4.56
1	Tea	RM10.00	RM10.00	RM0.60
Subtotal			RM125.00	
Service Tax (6%)			RM 7.50	
Total			RM132.50	
Credit Card			RM132.50	
Change			-	

-THANK YOU FOR DINING WITH US-

FOR ILLUSTRATION PURPOSES ONLY

Qty	Description	Unit Price	Amount	SST
10	Coffee	RM12.50	RM125.00	RM7.50
2	Tea	RM10.00	RM 20.00	RM1.20
Subtotal			RM145.00	
Service Tax (6%)			RM 8.70	
Total			RM153.70	
e-Wallet			RM153.70	
Change			-	

-THANK YOU FOR DINING WITH US-

Figure 3.4 – Examples of receipts to Buyers

On 1 August 2025 (i.e., within seven (7) calendar days after the month end), Restoran XYZ aggregates all receipts for the month of July and issues a consolidated e-Invoice and transmits it to IRBM for validation.

Restoran XYZ is not required to share the validated consolidated e-Invoice with its Buyers as the consolidated e-Invoice is issued to General Public instead of specific Buyer. This is a proof of income for Restoran XYZ and its Buyers have not requested for any e-Invoice to be issued. Below is an example of the consolidated e-Invoice in XML or JSON format issued by Restoran XYZ via API. Please note that the formats below are for illustration purposes only and the actual formats are provided in the Software Development Kit (SDK).

FOR ILLUSTRATION PURPOSES ONLY

```

<IssueTimestamp>2025-08-01T22:35:03Z</IssueTimestamp>
<IssueYear>2025</IssueYear>
<IssueMonth>8</IssueMonth>
<IssueDay>1</IssueDay>
<AccountingTimestamp>2025-08-01T22:35:03Z</AccountingTimestamp>
<AccountingYear>2025</AccountingYear>
<AccountingMonth>8</AccountingMonth>
<AccountingDay>1</AccountingDay>
<PaidLastTimestamp>2025-08-01T22:35:03Z</PaidLastTimestamp>
<PaidLastYear>2025</PaidLastYear>
<PaidLastMonth>8</PaidLastMonth>
<PaidLastDay>1</PaidLastDay>
<DateToPay>0001-01-01T00:00:00</DateToPay>
<DateToPayPeriod />
<Timestamp>2025-08-01T22:35:03Z</Timestamp>
<AuthorityTimestamp>2025-08-01T22:35:05Z</AuthorityTimestamp>
<AuthorityLastCheck>2025-08-01T22:35:05Z</AuthorityLastCheck>
<VoicedDate />
<TypeId>1</TypeId>
<TypeName>E-INVOICE</TypeName>
<Version>1.0</Version>
<XMLVersion>1</XMLVersion>
<DocumentCode>INV00001</DocumentCode>
<AuthorityTaxCode>LHDNTAXNUMBER</AuthorityTaxCode>
<SenderCode>123456789123</SenderCode>
<SenderName>Restcran XYZ Sdn Bhd</SenderName>
<SenderZone>null</SenderZone>
<ReceiverCode>EIO0000000010</ReceiverCode>
<ReceiverName>GENERAL PUBLIC</ReceiverName>
<ReceiverZone />
<CountryReceiverCode />
<CurrencyType>MYR</CurrencyType>
<NetAmount>345</NetAmount>
    
```

Figure 3.5 – Example of consolidated e-Invoice in XML format

FOR ILLUSTRATION PURPOSES ONLY

```

}
{
  "Position": 2,
  "PaSTaxAuthorityCode": "9902012651",
  "PaSDescription": "12390",
  "PaSUnitCode": "null",
  "PaSUnitName": "null",
  "PaSQuantity": 1,
  "PaSValue": 125.00
  "PaSAmount": 132.50
  "TaxDetails": [
    {
      "TaxCode": "Service Tax",
      "TaxDetailTimestamp": "2025-08-01T01:04:23.2846603Z",
      "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": "2025-08-01T01:04:23.2846603Z",
      "FactorType": "Rate",
      "Factor": 0.06,
      "Value": 8.70,
      "NetValue": 145.00
    }
  ]
}
    
```

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

Below is an example of the visual representation of 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

**E-INVOICE**  
 e-Invoice Type: 01 – Invoice  
 e-Invoice version: 1.0  
 e-Invoice code: INV00001  
 Unique Identifier No: 123456789-2023-7654321  
 Original Invoice Ref. No.: Not Applicable  
 Invoice Date and Time: 2025-08-01 22:35:03

Supplier TIN: C123456789120  
 Supplier Registration Number: 200901111122  
 Supplier SST ID: W10-9876-45678901  
 Supplier MSIC code: 56101  
 Supplier business activity description: Restaurants and restaurants cum night clubs

Buyer TIN: E100000000010  
 Buyer Name: General Public  
 Buyer Registration Number: NA  
 Buyer Address: NA

Buyer Contact Number: NA  
 Buyer SST Registration ID: NA

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
<b>Subtotal</b>				RM345.00	-	RM20.70	RM365.70
<b>Total excluding tax</b>							RM345.00
<b>Tax amount</b>							RM 20.70
<b>Total including tax</b>							RM365.70
<b>Total payable amount</b>							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: 2025-08-01 22:35:05  
 This document is a visual presentation of the e-Invoice

Figure 3.7 – Example of visual representation 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 2025, Muthu (Buyer) decided to request for an e-Invoice for his meal (receipt number: 12442) on 21 July 2025.

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 should be made by Muthu latest by 31 July 2025 (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 2025. 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 2025.

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 2025), 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 2025, 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 3.6 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	<p>Sale of any motor vehicle</p> <p><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></p>
2	Aviation	<ul style="list-style-type: none"> <li>• Sale of flight ticket</li> <li>• Private charter</li> </ul>
3	Luxury goods and jewellery	<p>Details will be released in due course</p> <p><i>Note that this is currently being put on hold until such time when the details are made available. Taxpayers are allowed to issue consolidated e-Invoice (in the event the buyers do not request for e-Invoice) until further notice</i></p>

No	Industry / Activity	Types of activities / transactions where consolidated e-Invoice is not allowed
4	Construction	Construction contractor undertaking construction contract, as defined in the Income Tax (Construction Contracts) Regulations 2007
5	Licensed betting and gaming	Pay-out to winners for all betting and gaming activities  <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>
6	Payment to agents / dealers / distributors	Payments made to agents, dealers or distributors  <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>
7	All industries	Any single transaction with a value exceeding RM10,000.  Note that this will be effective starting 1 January 2026.
8	Electricity	Distribution, supply or sale of electricity  Note that this will be effective starting 1 January 2026, and is only applicable to electricity service provider

No	Industry / Activity	Types of activities / transactions where consolidated e-Invoice is not allowed
9	Telecommunication	Telecommunication services in relation to postpaid plan and internet subscription, and sale of electronic devices  Note that this will be effective starting 1 January 2026.

*Table 3.6 – Activities that require e-Invoice to be issued for each transaction and consolidated e-Invoice would not be allowed*

3.7.3 IRBM recognises the potential challenges in getting e-Invoice to be issued to individual Buyers for the types of activities / transactions listed in Table 3.6. In this regard, concession to individual Buyers has been provided by IRBM. Please refer to Section 3.5.4 of this e-Invoice Specific Guideline for further details.

3.7.4 Notwithstanding the above, in relation to transactions with persons in Section 1.6.1 (a) of the e-Invoice Guideline, Suppliers are allowed to replace the Buyer's details with the information stated in Table 3.5 of this e-Invoice Specific Guideline.

3.7.5 Suppliers are required to maintain supporting documents to substantiate that the said e-Invoice is related to persons mentioned in Section 1.6.1 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 3.8 provides an overview of some of the methods for Suppliers to issue e-Invoice to Buyers, be it on the spot or post-transaction.

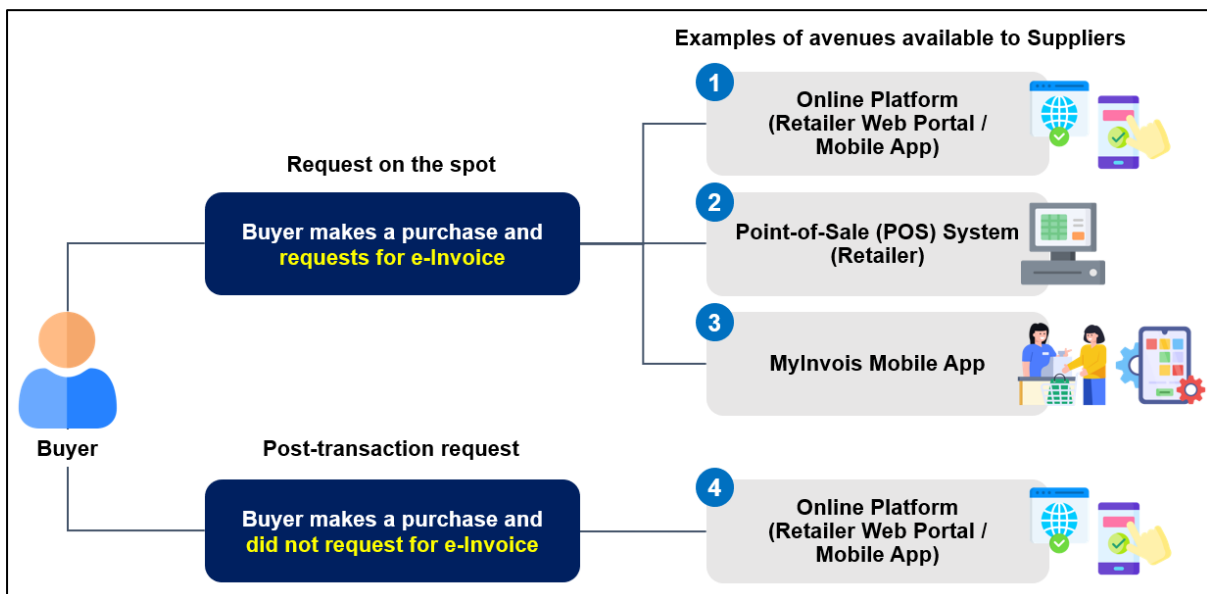


Figure 3.8 – Overview of methods for Suppliers to issue e-Invoice to Buyers

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

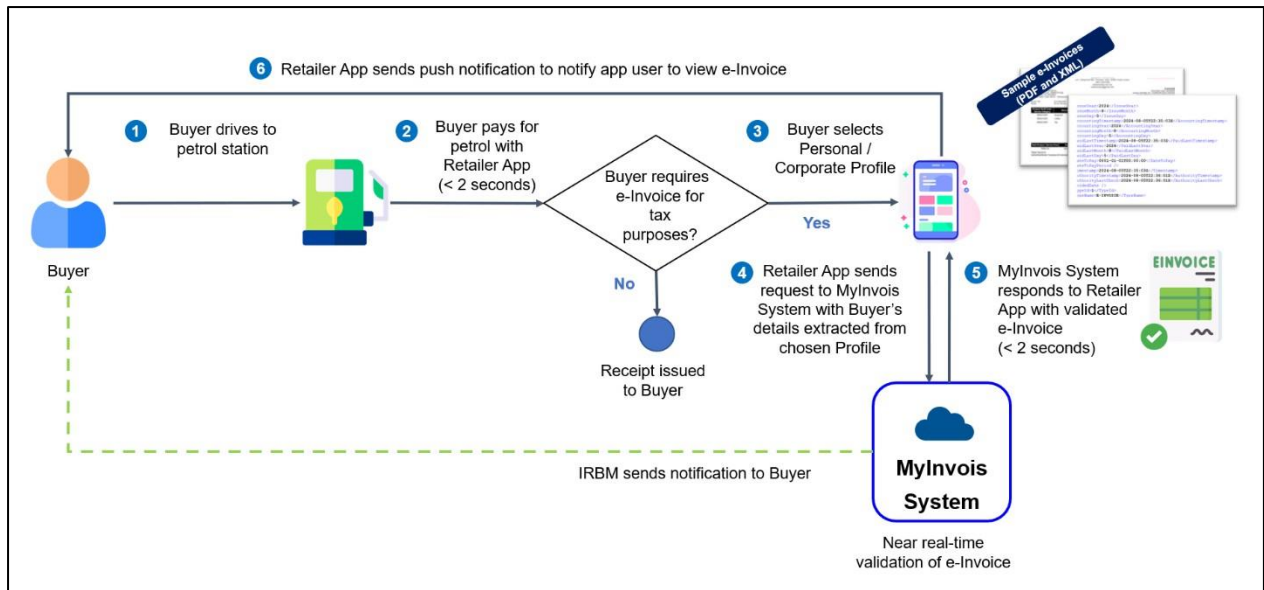


Figure 3.9 – Issuance process of e-Invoice through online platform (Retailer Web Portal / Mobile App)

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

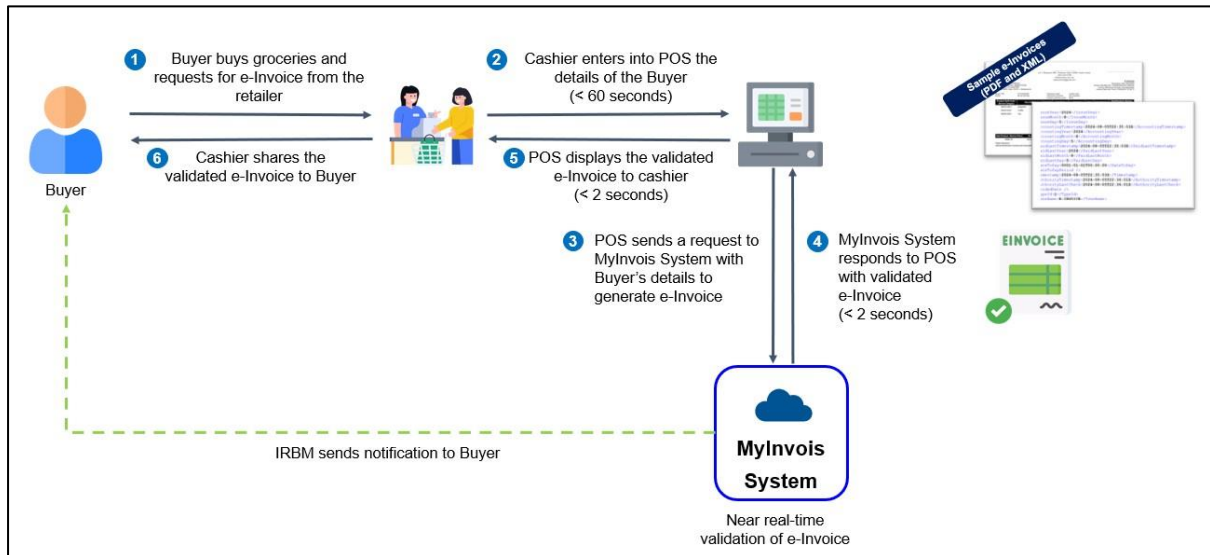


Figure 3.10 – Issuance process of e-Invoice through Retailer's POS system

### 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 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 3.11 illustrates an example of the issuance process of e-Invoice through MyInvois Mobile App.

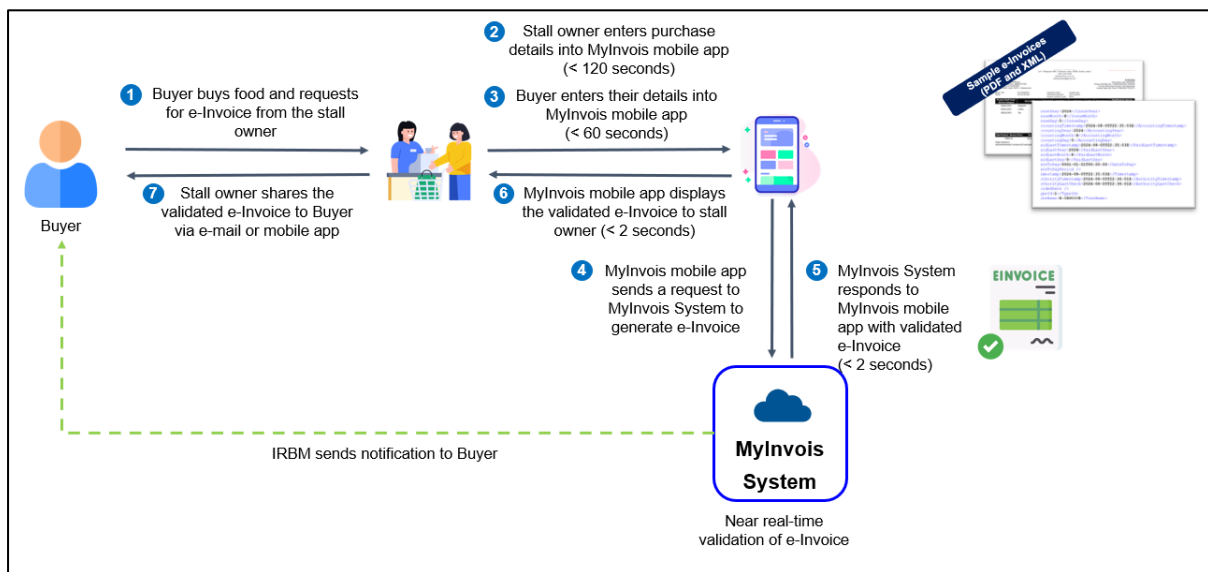


Figure 3.11 – Issuance process of e-Invoice for transactions through MyInvois Mobile App

#### 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 3.12 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.

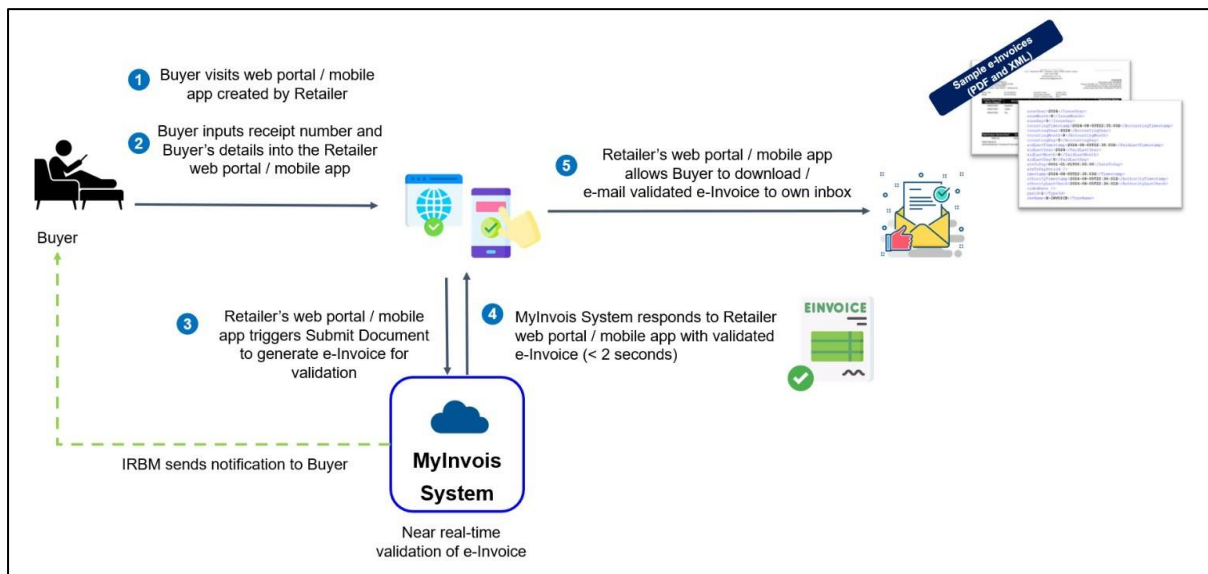


Figure 3.12 – Issuance process of e-Invoice through Retailers' Web Portal / Mobile App

#### Example Scenario:

The Buyer purchased sports equipment from a shop for personal consumption and a normal receipt 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 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, customers, 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, businesses (Supplier) who issue statements / bills to customers (Buyer) would have included the amount owed by Buyers to the Supplier (e.g., transaction charges). The statements / bills may also include adjustments to prior period's statements / bills and payments / credit to Buyers (e.g., rebate).

4.2.2 Upon the implementation of e-Invoice, Suppliers are required to issue e-Invoice as proof of income and/or proof of expense for items that are shown in the statement / bill. In other words, Suppliers are allowed to include the amount owing by Buyers to the Supplier as well as payment / credit to Buyers in the same e-Invoice.

4.2.3 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.

4.2.4 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.

4.2.5 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).

4.2.6 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 and/or expense 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 and/or income, to substantiate a particular transaction for tax purposes.

4.2.7 In facilitating a more efficient e-Invoice issuance process as well as to ease the burden of individuals in providing TIN and identification number details, IRBM provides a concession to individuals. Please refer to Section 3.5.4 to Section 3.5.7 of this e-Invoice Specific Guideline for further details.

4.2.8 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><b>For business:</b> Name of business</p> <p><b>For Malaysian individual:</b> Full name as per MyKad / MyTentera</p> <p><b>For non-Malaysian individual:</b> Full name as per passport / MyPR / MyKAS</p>

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

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
			For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport number / MyPR / MyKAS identification number of the said individual
4	Buyer's Address	Address of Buyer	Supplier to input <b>business address (for business) / residential address (for individual)</b> of Buyer
5	Buyer's Contact Number	Telephone number of Buyer	Supplier to input <b>contact number</b> of Buyer
6	Buyer's SST Registration Number	SST registration number of Buyer	Where applicable, Supplier to input Buyer's SST registration number  Supplier to input " <b>NA</b> " if such information is not applicable, not available or not provided

No	Data field	Details to be included by Supplier in e-Invoice	Additional Remarks
7	e-Invoice Code / Number	Reference number of the statement issued by Supplier to Buyer (e.g., business / individual)	Supplier to input the <b>reference number of the statement / bill issued</b> to Buyer (e.g., business / individual)

*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**

Jenny has been a loyal subscriber of Delca Telco Sdn Bhd's postpaid plan for years. In appreciation of the Jenny's loyalty, Delca Telco Sdn Bhd has decided to provide a RM10 monthly rebate for a period of 24 months.

Delca Telco Sdn Bhd is required to include the RM10 monthly rebate in the e-Invoice, where it will be visually represented in the format of statement / bill, issued to Jenny, along with the monthly plan commitment fee payable by Jenny.

### **Example 7**

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.

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

**E-INVOICE**  
 e-Invoice Type: 01 – Invoice  
 e-Invoice version: 1.0  
 e-Invoice code: INV00012  
 Unique Identifier No: 987456789-2021-7654335  
 Original Invoice Ref. No.: Not Applicable  
 Invoice Date and Time: 2024-08-07 02:36:20

Supplier TIN: C135456789120  
 Supplier Registration Number: 674590111122  
 Supplier SST ID: E10-1234-56789012  
 Supplier MSIC code: 61902  
 Supplier business activity description: Provision of telecommunications services over existing telecom connection

Buyer TIN : IG678654321120  
 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

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

Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Rate	Tax Amount	Total Product / Service Price (incl. tax)
022	Monthly charges – G60	1	RM60.00	RM60.00	-	6%	RM3.60	RM63.60
022	Other charges	1	RM15.00	RM15.00	-	6%	RM0.90	RM15.90
<b>Subtotal</b>				RM75.00	-		RM4.50	RM79.50
<b>Total excluding tax</b>								RM75.00
<b>Tax amount</b>								RM 4.50
<b>Total including tax</b>								RM79.50
<b>Total payable amount</b>								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: 2024-08-07 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 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 month.

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 billing month, Supplier will retrieve all the statements / bills that were issued for the previous billing month 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:

- 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 " <b>General Public</b> " in the consolidated e-Invoice
2	Buyer's TIN	TIN of Buyer	Supplier to input " <b>E10000000010</b> " in the consolidated e-Invoice

No	Data field	Details to be included by Supplier in consolidated 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 SST Registration Number	SST registration number of Buyer	Supplier to input "NA"
7	Description of Product / Services	Details of products or services being billed for as a result of commercial transaction with Buyers	<p>IRBM allows the Suppliers to adopt one (or a combination) of the following methods:</p> <p>(a) Summary of each statement / bill is presented as separate line items</p> <p>(b) List of statements / bills (in a continuous statements / bills reference number) is presented as line items (i.e., where there is a break of statements / billed reference number chain, the next chain</p>

No	Data field	Details to be included by Supplier in consolidated e-Invoice	Additional Remarks
			<p>shall be included as a new line item)</p> <p>(c) Branch(es) or location(s) will submit consolidated e-Invoice, adopting either (a) or (b) above for the statements / bills issued by the said branch(es) or location(s)</p> <p>Note that for any method adopted by businesses, the <b>statement / bill reference number for each transaction are required to be included under this field in the consolidated e-Invoice</b></p>

*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

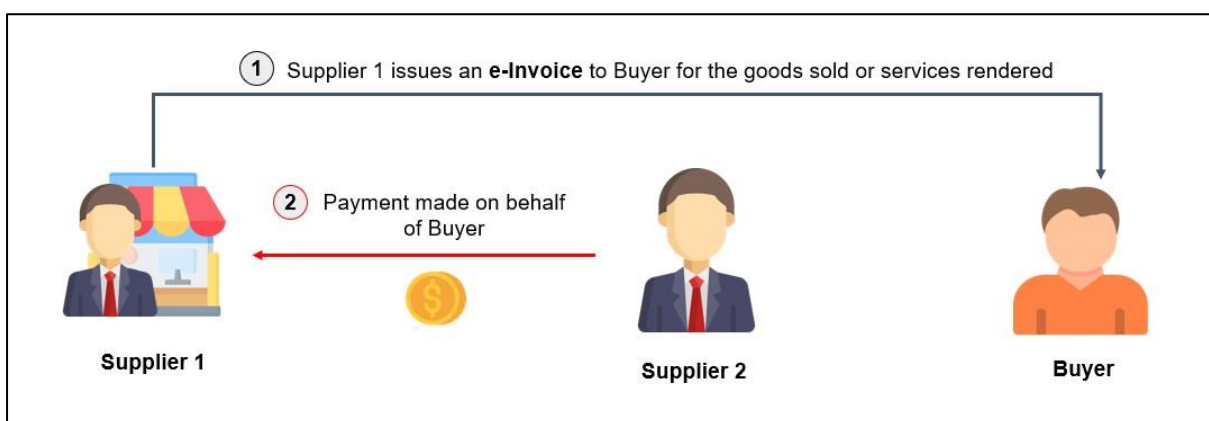


Figure 5.1 – Scenario where Supplier 1 issues e-Invoice to Buyer

- 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 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 8**

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 9

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 10**

Same facts as in Example 8, 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 or existing supporting documentation 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 or existing supporting documentation 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 or existing supporting documentation 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 or existing supporting documentation as a proof of expense.
- 7.5 Note that 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 required to issue a self-billed e-Invoice.
- 8.3 For e-Invoice purposes, Buyer shall issue self-billed e-Invoices 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) Electronic commerce (“e-commerce”) transactions (refer to Section 14 of this e-Invoice Specific Guideline for further details)
  - (e) Pay-out to all betting and gaming winners<sup>1</sup>
  - (f) Transactions with individuals (who are not conducting a business) (applicable only if the other self-billed circumstances are not applicable)
  - (g) Interest payment, except:
    - i. Businesses (e.g., financial institutions, etc.) that charge interest to public at large (regardless of whether they are businesses or individuals);
    - ii. Interest payment made by employee to employer;

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<sup>1</sup> Pay-outs to winners in relation to betting and gaming (i) in casino and (ii) from gaming machines (refer to Table 3.6 of this e-Invoice Specific Guideline) are exempted from self-billed e-Invoice until further notice.

- iii. Interest payment made by foreign payor to Malaysian taxpayers;
- iv. Interest payment to a related company (as defined in the Income Tax Act 1967) incorporated in Malaysia who provides centralised treasury services to its related companies<sup>2</sup>; and
- v. Late payment interest or charges imposed by Malaysian taxpayers.

Note that the Supplier is required to issue e-Invoice for exceptions mentioned above.

- (h) Claim, compensation or benefit payments from the insurance business of an insurer
- (i) Payment in relation to capital reduction, share / capital / unit redemption, share buyback, return of capital or liquidation proceeds.

Note that the Buyer is required to issue self-billed e-Invoice in accordance with the following timing of issuance<sup>3</sup>:

If there is a written agreement	<ul style="list-style-type: none"> <li>• If no approval is required from the government or state government, the date of issuance will be the date of the agreement</li> <li>• If approval is required from the government or state government, the date of issuance will be the date of such approval, or if the approval is conditional, the date of issuance will be the date in which the last condition is satisfied</li> </ul>
If there is no written agreement	<ul style="list-style-type: none"> <li>• Date of completion</li> </ul>

<sup>2</sup> Considering that taxpayers may require additional time to configure their systems, taxpayers are allowed to implement this requirement latest by 1 July 2025.

<sup>3</sup> Please note that the timing of issuance is only applicable for the transaction stated under Section 8.3 (i) of this e-Invoice Specific Guideline.

**Example 11**

Ahmad is a full-time employee of Syarikat ABC. On 1 November 2024, he decided to sell his gaming console to IT Computer Sdn Bhd.

As Ahmad is an individual who is not conducting a business, IT Computer Sdn Bhd is required to assume the role of Supplier and issue self-billed e-Invoice for the purchase of gaming console from Ahmad.

**Example 12**

Saloma, a primary school teacher, has inherited a vacant land from her grandparents. Since then, she receives income from renting the vacant land to XYZ Enterprise. Note that Saloma does not provide maintenance or support services for the land rented to XYZ Enterprise.

As Saloma is an individual who is not conducting a business, XYZ Enterprise is required to assume the role of Supplier and issue a self-billed e-Invoice to Saloma.

**Example 13**

Farhan is an employee of Perniagaan Nusa Kasih where he is generally responsible to arrange for client meetings.

On 29 May 2025, Farhan has purchased cupcakes from Mak Cik Rosa, who runs a small roadside stall nearby Perniagaan Nusa Kasih, as tea-time refreshment for a client meeting. Mak Cik Rosa has provided Farhan a handwritten receipt as she has yet to be mandated to issue e-Invoice.

Perniagaan Nusa Kasih is not required and not allowed to issue self-billed e-Invoice for the said expense and may continue to use the handwritten receipt provided by Mak Cik Rosa to substantiate for tax purposes.

Upon full implementation of e-Invoice, Mak Cik Rosa is required to issue e-Invoice for all of her sales (either individual or consolidated e-Invoice) and submit for IRBM's validation.

#### **Example 14**

Best Mesra Sdn Bhd has rented a new office space which is owned by three (3) individuals, namely Kamal, Cheng and Sunita.

From Best Mesra Sdn Bhd's discussions with the landlords, Best Mesra Sdn Bhd understands that the landlords are individuals who do not conduct business.

As such, Best Mesra Sdn Bhd is required to assume the role of Supplier and issue separate self-billed e-Invoices to each individual property owners based on their agreed proportion.

#### **Example 15**

Adi has secured a mortgage loan from Bank Primaras, where he is subjected to a fixed annual interest rate of 3.75%. Adi will make an instalment payment to Bank Primaras on a monthly basis. This instalment is made up of two components: interest and principal.

In view that Adi is an individual making interest payment on loan to bank, Bank Primaras is required to issue e-Invoice to Adi for the instalment in relation to mortgage loan, in accordance with the exception provided under Section 8.3(g)(i) of this e-Invoice Specific Guideline.

Bank Primaras is required to issue the e-Invoice in XML / JSON format for the purposes of IRBM validation. Thereafter, Bank Primaras may generate a visual representation of the validated e-Invoice (in the form of statements / bills) for the purpose of sharing the e-Invoice with Adi.

**Example 16**

Cee Sdn Bhd has obtained RM10 million loan for business purpose from its holding company, Beeny Sdn Bhd. Beeny Sdn Bhd charges an arm's length interest to Cee Sdn Bhd. Beeny Sdn Bhd is not an entity providing centralised treasury services to its group of companies.

In line with Section 8.3(g) of this e-Invoice Specific Guideline, as Beeny Sdn Bhd is not an entity providing centralised treasury services to its group, Cee Sdn Bhd is required to assume the role of Supplier and issue self-billed e-Invoice for the interest paid to Beeny Sdn Bhd.

**Example 17**

Same facts as in Example 16, except that now Cee Sdn Bhd has now obtained the loan from Yee Sdn Bhd, a related company that offers centralised treasury services to Beeny group of companies.

As Yee Sdn Bhd is a Malaysian company providing centralised treasury services to its group, Yee Sdn Bhd is required to issue an e-Invoice to Cee Sdn Bhd for the interest charged on the loan, in line with the exception provided under Section 8.3(g)(iv) of this e-Invoice Specific Guideline.

**Example 18**

Kayan Jaya Sdn Bhd, a timber manufacturing company, provides a 30-day credit term to its customers. In the event where the customer fails to make payment within this credit period, a late payment charge of three percent (3%) will be imposed on the outstanding amount.

In view that Kayan Jaya Sdn Bhd imposes late payment charges to its customers for payment received after the 30-day credit term period, Kayan Jaya Sdn Bhd is required to issue an e-Invoice to the buyer for the late interest payment charged, in accordance with the exception provided under Section 8.3(g)(v) of this e-Invoice Specific Guideline.

**Example 19**

Kelip Karat Berhad, a department store, provides a low interest-bearing loan to its employees, as part of the company's employee benefits. An annual interest rate of three percent (3%) is charged on the outstanding loan balance.

Since this transaction involves interest payment from employees on staff loan provided by Kelip Karat Berhad, Kelip Karat Berhad is required to issue an e-Invoice for the interest received, in line with the exception provided under Section 8.3(g)(ii) of this e-Invoice Specific Guideline.

**Example 20**

Mark serves as the estate administrator for John, who was a money lender. After John's death, Mark has been administering the estate of John as well as John's money lending business. Syarikat Deepak, one of John's customers, will make monthly instalment payment to Mark, which consists of interest and principal.

As Mark is only an estate administrator, Syarikat Deepak is required to issue self-billed e-Invoice on the interest paid to Mark, in accordance with Section 8.3(g) of this e-Invoice Specific Guideline.

- 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. As such, the other party is no longer required to issue an e-Invoice where a self-billed e-Invoice has been issued for the particular transaction.
- 8.5 As the Buyer is required to assume the role of Supplier and issue self-billed e-Invoice, the Buyer is obliged to share validated self-billed e-Invoice with the Supplier upon validation.

Where the Buyer submits the self-billed e-Invoice for IRBM's validation via MyInvois Portal, the visual representation of the self-billed e-Invoice generated from the MyInvois Portal will include a QR code, which can be used to validate the existence and status of the e-Invoice via the MyInvois Portal.

Where the Buyer submits the self-billed e-Invoice for IRBM's validation via API transmission, in the event the Buyer shares the visual representation of the self-billed e-Invoice to the Supplier, the Buyer is required to ensure that the QR code is embedded accordingly prior to sharing it with the Supplier.

However, the IRBM acknowledges that there may be practical challenges in sharing the validated self-billed e-Invoice with the Supplier. Therefore, until further notice, the IRBM provides a concession allowing the Buyer to share either the validated self-billed e-Invoice or a visual representation of the validated self-billed e-Invoice with the Supplier.

- 8.6 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

<b>No</b>	<b>Transaction</b>	<b>Supplier</b>	<b>Buyer</b> (assumes the role of Supplier to issue self-billed e-Invoice)
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	Transactions with individuals who are not conducting a business	Individual not conducting a business	Person transacting with the individual not conducting a business
7	Interest payment	Recipient of interest payment	Taxpayer that makes the interest payment
8	Claim, compensation or benefit payments from the insurance business of an insurer	Policyholder / Beneficiary	Insurer
9	Payment in relation to capital reduction, share / capital / unit redemption, share buyback, return of capital or liquidation proceeds	Investor	Investee

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

- 8.7 In facilitating a more efficient e-Invoice issuance process as well as to ease the burden of individual Suppliers in providing TIN and identification number details, IRBM provides a concession to individual Suppliers. Please refer to Section 3.5.4 of this e-Invoice Specific Guideline for further details.
- 8.8 In the event the individual Supplier provides either TIN or MyKad / MyTentera identification number (instead of both), the Buyer should input the following details for self-billed e-Invoice purposes.

No	Option	Details field	Details to be included by Buyer in self-billed e-Invoice
1	Option 1 (for Malaysian and non-Malaysian individuals), where the individual Supplier only provides TIN	Supplier's TIN	Buyer to input the TIN as provided by individual Supplier
		Supplier's Registration / Identification Number / Passport Number	Buyer to input "00000000000" in the e-Invoice
2	Option 2 (for Malaysian individuals), where the individual Supplier only provides MyKad / MyTentera identification number	Supplier's TIN	Buyer to input "E100000000010" in the e-Invoice
		Supplier's Registration / Identification Number / Passport Number	Buyer to input MyKad / MyTentera identification number provided by the individual Supplier

*Table 8.2 – Details of TIN and identification number / passport number to be included by Buyer for issuance of self-billed e-Invoice to individual Supplier*

- 8.9 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><b>For Business:</b> Name of business</p> <p><b>For Malaysian individuals:</b> Full name as per MyKad / MyTentera</p> <p><b>For non-Malaysian individuals:</b> Full name as per passport / MyPR / MyKAS</p>
2	Supplier's TIN	TIN of Supplier	<p><b><u>For Malaysian Businesses</u></b> Buyer to input the Supplier's TIN and business registration number.</p> <p><b><u>For Foreign Businesses</u></b> Where available, Buyer to input foreign Supplier's business registration number and TIN.</p> <p>Where TIN is not available or not provided, Buyer to input "E10000000030" for foreign supplier.</p> <p>Where business registration number is not available or not provided, Buyer to input "NA"</p>

No	Data field	Details to be included by Buyer in a self-billed e-Invoice	Additional Remarks
3	Supplier's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p><b><u>For Malaysian Individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: MyKad / MyTentera identification number only</li> <li>iii. Option 3: Both TIN and MyKad / MyTentera identification number</li> </ul> <p><b><u>For non-Malaysian Individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: Both TIN and passport number / MyPR / MyKAS identification number</li> </ul> <p>For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Buyer may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport number / MyPR / MyKAS identification number of the said individual.</p>
4	Supplier's Address	Address of Supplier	Buyer to input the business address <b>(for business) / residential address (for individual)</b> of Supplier

No	Data field	Details to be included by Buyer in a self-billed e-Invoice	Additional Remarks
5	Supplier's Contact Number	Telephone number of Supplier	Buyer to input the <b>contact number</b> of Supplier
6	Supplier's SST Registration Number	SST registration number of Supplier	Where applicable, Buyer to input Supplier's SST registration number  Where Supplier is not registered for SST, Buyer to input <b>"NA"</b>
7	Supplier's Malaysia Standard Industrial Classification (MSIC code)	MSIC code of Supplier (where applicable)	Where applicable, Buyer to input Supplier's MSIC code  Buyer to input <b>"00000"</b> if such information is not available or not provided
8	Supplier's Business Activity Description	Description of the Supplier's business activity	Where applicable, Buyer to input Supplier's Business Activity Description  Buyer to input <b>"NA"</b> if such information is not available or not provided
9	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

No	Data field	Details to be included by Buyer in a self-billed e-Invoice	Additional Remarks
10	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 8.3 – Details required to be input by Buyer for issuance of self-billed e-Invoice*

## 9. TRANSACTIONS WHICH INVOLVE PAYMENTS (WHETHER IN MONETARY FORM OR OTHERWISE) 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 customers.

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

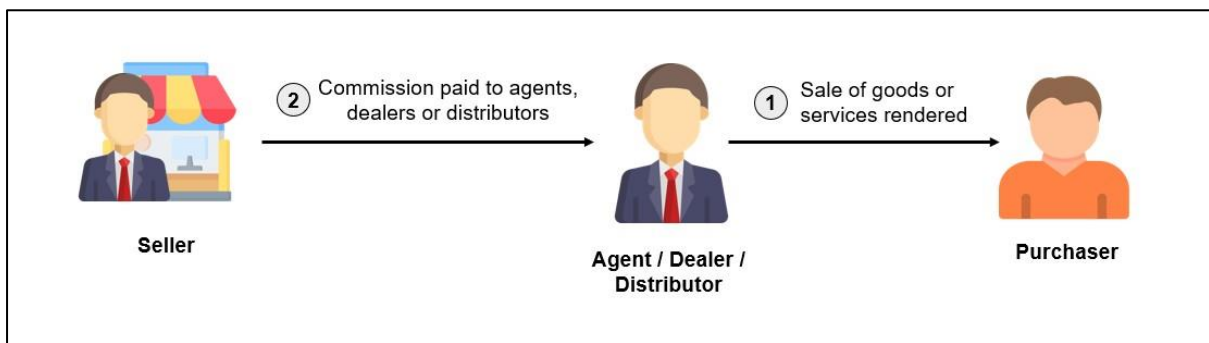


Figure 9.1 – General overview of a business involving agent, dealer or distributor

### 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 to the Purchaser. Subsequently, Seller is required to issue a consolidated e-Invoice, aggregating all receipts 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 or any other incentive (whether in monetary form or otherwise) from the Seller (e.g., commission). The Seller is required to issue self-billed e-Invoice for the payment or any other incentive (whether in monetary form or otherwise), pursuant to Section 83A of the Income Tax Act 1967, made to Agent / Dealer / Distributor.

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 In facilitating a more efficient e-Invoice issuance process as well as to ease the burden of individual Suppliers in providing TIN and identification number details, IRBM provides a concession to individual Suppliers. Please refer to Section 3.5.4 and Section 8.8 of this e-Invoice Specific Guideline for further details.

9.4.5 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><b>For Business:</b> Name of business</p> <p><b>For Malaysian individual:</b> Full name as per MyKad / MyTentera</p> <p><b>For non-Malaysian individual:</b> Full name as per passport / MyPR / MyKAS</p>
2	Supplier's TIN	TIN of Agent / Dealer / Distributor	<p><b><u>For Malaysian Businesses</u></b></p> <p>Seller to input Agent / Dealer / Distributor's TIN and business registration number. Note that it is mandatory for Malaysian Agent / Dealer / Distributor to provide</p>

No	Data field	Details to be included by Seller in a self-billed e-Invoice	Additional Remarks
3	Supplier's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p>TIN and business registration number.</p> <p><b><u>For Foreign Businesses</u></b></p> <p>Where available, Seller to input Agent / Dealer / Distributor's TIN and business registration number</p> <p>Where TIN is not available or not provided, Seller to input "E100000000030" for Foreign Agent / Dealer / Distributor</p> <p>Where business registration number is not available or not provided, Seller to input "NA"</p> <p><b><u>For Malaysian Individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: MyKad / MyTentera identification number only</li> <li>iii. Option 3: Both TIN and MyKad / MyTentera identification number</li> </ul> <p><b><u>For non-Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: Both TIN and passport number / MyPR / MyKAS identification number</li> </ul>

No	Data field	Details to be included by Seller in a self-billed e-Invoice	Additional Remarks
			For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport number / MyPR / MyKAS identification number of the said individual
4	Supplier's Address	Address of Agent / Dealer / Distributor	Seller to input the business address <b>(for business)</b> / <b>residential address (for individual)</b> of Agent / Dealer / Distributor
5	Supplier's Contact Number	Telephone number of the Agent / Dealer / Distributor	Seller to input the <b>contact number</b> of Agent / Dealer / Distributor
6	Supplier's SST Registration Number	SST registration number of the Agent / Dealer / Distributor	Where applicable, Seller to input Agent / Dealer / Distributor's SST registration number  Seller to input " <b>NA</b> " if such information is not applicable, not available or not provided

No	Data field	Details to be included by Seller in a self-billed e-Invoice	Additional Remarks
7	Supplier's Malaysia Standard Industrial Classification (MSIC code)	MSIC code of the Agent / Dealer / Distributor	Where applicable, Seller to input Agent / Dealer / Distributor's MSIC code  Seller to input "0000" if such information is not available or not provided
8	Supplier's Business Activity Description	Description of the Agent / Dealer / Distributor's business activity	Where applicable, Seller to input Agent / Dealer / Distributor's Business Activity Description  Seller to input "NA" if such information is not available or not provided
9	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
10	e-Invoice Code / Number	Document reference number used by Seller for internal tracking purposes	Reference number of the 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 21**

Ali works as a sales agent of Chère Automotive Sdn Bhd (CASB). On 22 June 2025, 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 visual representation of self-billed e-Invoice issued by CASB to Ali:

**Chère Automotive Sdn Bhd**  
 No 10, Jln 2/3, 40150 Selangor, Malaysia  
 0343218756 (Office) / 6011235567899 (Mobile)  
 chere@automotive.com

**E-INVOICE**  
 e-Invoice Type: 11 – Self-billed Invoice  
 e-Invoice version: 1.0  
 e-Invoice code: INV00005  
 Unique Identifier No: 123456789-2015-7651234  
 Original Invoice Ref. No.: 1234-567  
 Invoice Date and Time: 2025-06-22 15:30:32

Supplier TIN: IG531456789120  
 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: 00000  
 Supplier business activity description: NA

Buyer TIN: C918273645120  
 Buyer Business Registration Number: 984220101523  
 Buyer SST ID: C10-5643-8700200

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Classification	Description	Quantity	Unit Price	Amount	Disc	Tax Rate	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
	<b>Subtotal</b>			RM120,000.00	-		-	RM120,000.00
	<b>Total excluding tax</b>							RM120,000.00
	<b>Tax amount</b>						-	
	<b>Total including tax</b>							RM120,000.00
	<b>Total payable amount</b>							RM120,000.00

Digital Signature:  
 6e89e02cce9b8db22ac0deec3b7c5gyba983f6dc50531c7a919f28d5fb369evt4

Date and Time of Validation: 2025-06-22 15:30:34  
 This document is a visual presentation of the e-Invoice

Figure 9.2 – Issuance of visual representation 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

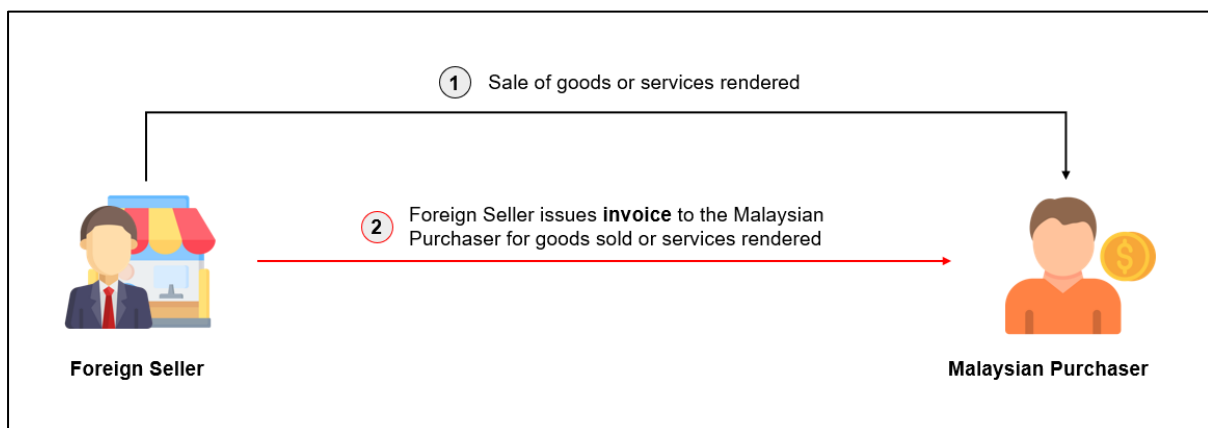


Figure 10.1 – Current transaction flow between Foreign Seller (Supplier) and Malaysian Purchaser (Buyer)

- 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:** 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 accordance with the timing of issuance as mentioned in Section 10.4.8 and 10.4.9 respectively.

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.

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).

10.4.6 The validated self-billed e-Invoice will serve as proof of expense for Malaysian Purchaser. The Malaysian Purchaser is not obliged to share the self-billed e-Invoice with the Foreign Seller.

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

10.4.8 In relation to importation of goods, the Malaysian Purchaser should issue a self-billed e-Invoice latest by the end of the second month following the month of customs clearance is obtained.

10.4.9 Meanwhile, in relation to importation of services, self-billed e-Invoice should be issued latest by the end of the month following the month upon (1) payment made by the Malaysian Purchaser; or (2) receipt of invoice from foreign supplier, whichever earlier. The determination of the aforementioned (1) and (2) is in accordance with the prevailing rules applicable for imported taxable service.

10.4.10 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><b>For Business:</b> Name of business</p> <p><b>For non-Malaysian individual:</b> Full name as per passport / MyPR / MyKAS</p>

No	Data field	Details to be included by Malaysian Purchaser in a self-billed e-Invoice	Additional Remarks
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 "<b>EI00000000030</b>" for Foreign Seller</p>
3	Supplier's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p>Malaysian Purchaser to input <b>business registration / passport number / MyPR / MyKAS identification number</b> of Foreign Seller</p> <p>Malaysian Purchaser to input "<b>NA</b>" if business registration number is not available or not provided</p>
4	Supplier's Address	Address of Foreign Seller	<p>Malaysian Purchaser to input <b>business address (for business) / residential address (for individual)</b> of the Foreign Seller</p>
5	Supplier's Contact Number	Telephone number of Foreign Seller	<p>Malaysian Purchaser to input the <b>contact number</b> of Foreign Seller</p>

No	Data field	Details to be included by Malaysian Purchaser in a self-billed e-Invoice	Additional Remarks
6	Supplier's SST Registration Number	SST registration number of the Foreign Seller	Where applicable, Malaysian Purchaser to input Foreign Seller's SST registration number  Malaysian Purchaser to input <b>"NA"</b> if such information is not applicable, not available or not provided
7	Supplier's Malaysia Standard Industrial Classification (MSIC code)	MSIC code of Foreign Seller	Where applicable, Malaysian Purchaser to input Foreign Seller's MSIC code  Malaysian Purchaser to input <b>"00000"</b> if such information is not applicable, not available or not provided
8	Supplier's Business Activity Description	Description of the Foreign Seller's business activity	Where applicable, Malaysian Purchaser to input Foreign Seller's Business Activity Description  Malaysian Purchaser to input <b>"NA"</b> if such information is not applicable, not available or not provided
9	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 22**

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 2025.

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 visual representation of the self-billed e-Invoice issued by Food Eatery Sdn Bhd:

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

Supplier TIN: E100000000030  
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: 00000  
Supplier business activity description: NA

Buyer TIN: C987654321120  
Buyer Business Registration Number: 29802101000023  
Buyer SST ID: L10-5621-78000000

**E-INVOICE**  
e-Invoice Type: 11 – Self-billed Invoice  
e-Invoice version: 1.0  
e-Invoice code: INV00005  
Unique Identifier No: 123456789-2023-7654231  
Original Invoice Ref. No.: Not Applicable  
Invoice Date and Time: 2025-08-01 13:14:52

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	-	RM16,000.00	RM216,000.00
<b>Subtotal</b>				RM200,000.00	-	RM16,000.00	RM216,000.00
<b>Total excluding tax</b>							RM200,000.00
<b>Tax amount (SST)</b>							RM16,000.00
<b>Total including tax</b>							RM216,000.00
<b>Total payable amount</b>							RM216,000.00

Total Product / Service Price	Tax code	Tax type	Tax Rate	Tax amount
RM200,000	02	Service Tax	8.00%	RM16,000

Digital Signature:  
7e83e05cce9b5db17ac0deec3b7c5gyba983f6dc50531c7a919f28d5fb3699evt4

Date and Time of Validation: 2025-08-01 13:14:53

This document is a visual presentation of the e-Invoice

Figure 10.2 – Example of visual representation 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

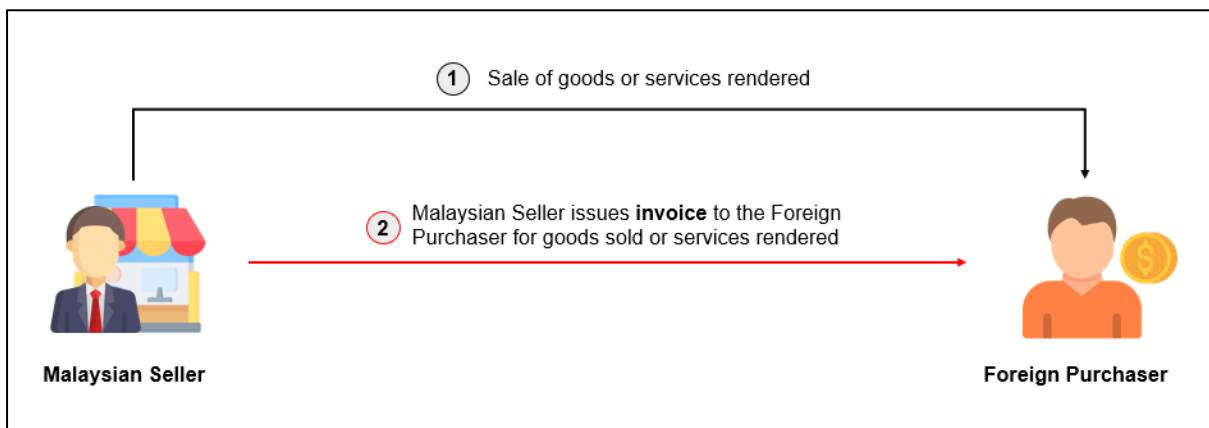


Figure 10.3 – Current transaction flow between Malaysian Seller (Supplier) and Foreign Purchaser (Buyer)

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 may share a copy of the visual representation 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 credit note / debit note / refund note e-Invoice 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><b>For business:</b> Name of business</p> <p><b>For non-Malaysian individual:</b> Full name as per passport / MyPR / MyKAS</p>

No	Data field	Details to be input by Malaysian Seller in an e-Invoice	Additional Remarks
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 <b>"EI0000000020"</b> 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 / MyPR / MyKAS identification number of Foreign Purchaser</p> <p>Malaysian Seller to input <b>"NA"</b> if business registration number is not available or not provided</p>
4	Buyer's Address	Address of Foreign Purchaser	Malaysian Seller to input the <b>business address (for business) / residential address (for individual)</b> of Foreign Purchaser
5	Buyer's Contact Number	Telephone number of Foreign Purchaser	Malaysian Seller to input the <b>contact number</b> of Foreign Purchaser

No	Data field	Details to be input by Malaysian Seller in an e-Invoice	Additional Remarks
6	Buyer's SST Registration Number	SST registration number of the Foreign Purchaser	Where applicable, Malaysian Seller to input Foreign Purchaser's SST registration number  Malaysian Seller to input "NA" if such information is not applicable, 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, taxpayers 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><b>For business:</b> Name of business</p> <p><b>For Malaysian individuals:</b> Full name as per MyKad / MyTentera</p> <p><b>For non-Malaysian individuals:</b> Full name as per passport / MyPR / MyKAS</p>
2	Supplier's TIN	TIN of Recipient	<p><b><u>For Malaysian Businesses</u></b> Taxpayer that makes the distribution to input Recipient's TIN and business registration number. Note that it is mandatory for Malaysian Businesses to provide TIN and business registration number.</p> <p><b><u>For Foreign Businesses</u></b> Taxpayer that makes the distribution to input Recipient's TIN and business registration number, where available</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>Where TIN is not available or not provided, taxpayer that makes the distribution to input "E100000000030" for Foreign Recipient</p> <p>Where business registration number is not available or not provided, taxpayer that makes the distribution to input "NA" for Foreign Recipient</p> <p><b><u>For Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: MyKad / MyTentera identification number only</li> <li>iii. Option 3: Both TIN and MyKad / MyTentera identification number</li> </ul> <p><b><u>For non-Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: Both TIN and passport number / MyPR / MyKAS identification number</li> </ul> <p>For clarity, (i) refers to the TIN assigned by IRBM. In the event</p>

No	Data field	Details to be included by taxpayer that makes the distribution in self-billed e-Invoice	Additional Remarks
			that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport number / MyPR / MyKAS identification number of the said individual
4	Supplier's Address	Address of Recipient	Taxpayer that makes the distribution to input <b>business address (for business) / residential address (for individual)</b> of the Recipient
5	Supplier's Contact Number	Telephone number of Recipient	Taxpayer that makes the distribution to input the <b>contact number</b> 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 SST Registration Number	SST registration number of Recipient	<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 applicable, not available or not provided</p>
7	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
8	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><b>For Business:</b> Name of business</p> <p><b>For non-Malaysian individuals:</b> Name as per passport / MyPR / MyKAS</p>

No	Data field	Details to be included by Income Recipient in an e-Invoice	Additional Remarks
2	Buyer's TIN	TIN of Payor	Income Recipient to input the Payor's TIN, where available  Where TIN is not available or not provided, Income Recipient to input "E10000000020" for Payor
3	Buyer's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	Where available, Income Recipient to input the registration / passport number / MyPR / MyKAS identification number of Payor  Income Recipient to input "NA" if business registration number is not available or not provided
4	Buyer's Address	Address of Payor	Income Recipient to input the <b>business address (for business) / residential address (for individual)</b> of Payor
5	Buyer's Contact Number	Telephone number of Payor	Income Recipient to input the <b>contact number</b> of Payor

No	Data field	Details to be included by Income Recipient in an e-Invoice	Additional Remarks
6	Buyer's SST Registration Number	SST registration number of Payor	Where applicable, Income Recipient to input Payor's SST registration number  Income Recipient to input "NA" if such information is not applicable, 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)].
- 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 (RMCD), 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.
- 13.3 Supplier is required to provide currency exchange rate in the e-Invoice if the said e-Invoice is required to be converted into RM-equivalent.
- 13.4 For the purposes of self-billed e-Invoice for importation of goods, the Malaysian taxpayers may use their internal currency exchange rate.

## 14.E-COMMERCE TRANSACTIONS

- 14.1 E-commerce transaction means any sale or purchase of goods or services, conducted over any networks by methods specifically designed for the purpose of receiving or placing of orders. The goods or services are ordered by those methods, but the payment and the ultimate delivery of the goods or services do not have to be conducted online.
- 14.2 An e-commerce transaction can be between various parties, such as enterprises, households, individuals, governments, and other public or private organisations.
- 14.3 Figure 14.1 provides an overview of e-commerce transaction.

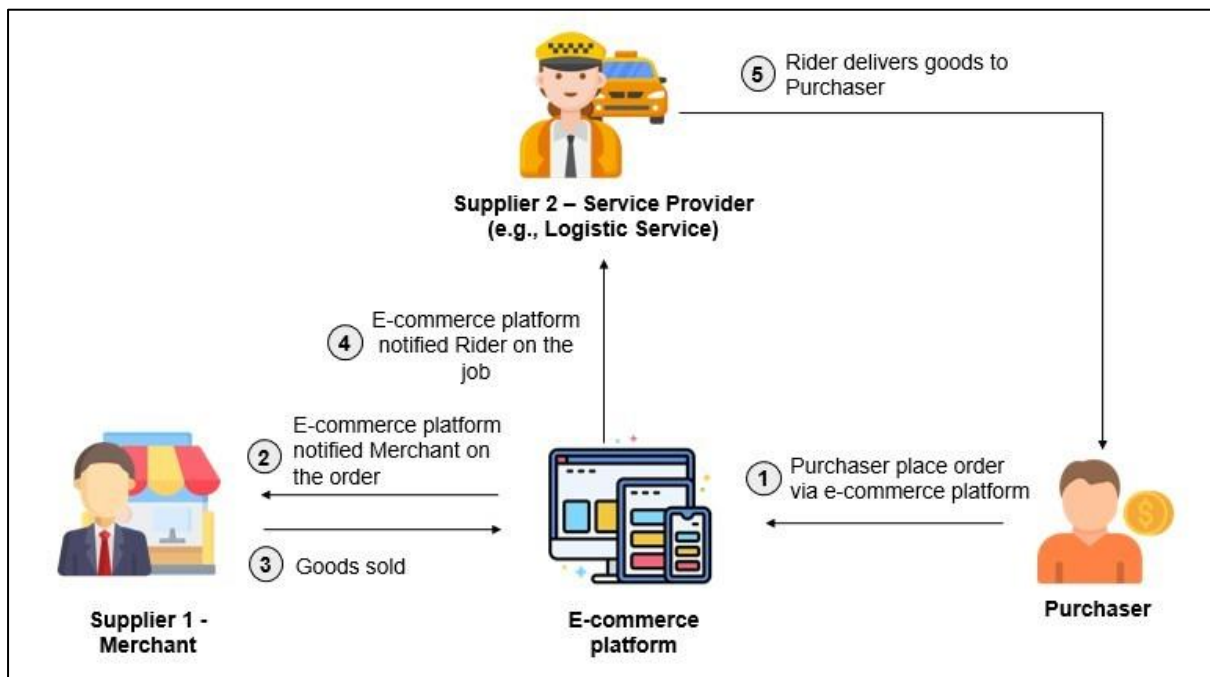


Figure 14.1 – General overview of an e-commerce transaction

#### 14.4 Issuance of e-Invoice from e-commerce platform provider to Purchaser

14.4.1 Currently, e-commerce platform provider would issue an invoice / bill / receipt to the Purchaser to record the transaction concluded on the e-commerce platform e.g., sale of goods or provision of services.

14.4.2 Upon implementation of e-Invoice, e-commerce platform providers are responsible to assume the role of Supplier in facilitating the issuance of:

- i. e-Invoice (upon Purchaser's request); or
- ii. receipt (if no e-Invoice is requested by the Purchaser)

to the Purchaser for the transaction. Kindly note that the issuance of e-Invoice is for the purposes of complying with relevant tax legislation (e.g., Income Tax Act 1967, Labuan Business Activity Tax Act 1990, Petroleum (Income Tax) Act 1967) only and does not change the nature of transaction nor the commercial liability associated with the transaction.

14.4.3 Where the Purchaser does not require an e-Invoice, the e-commerce platform provider is allowed to aggregate transactions with Purchasers who do not require an e-Invoice (except certain activities / transactions as mentioned in Table 3.4 of this e-Invoice Specific Guideline where consolidated e-Invoice is not allowed) on a monthly basis and submit a consolidated e-Invoice to IRBM, within seven (7) calendar days after the month end.

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

- (a) Supplier: e-commerce platform provider
- (b) Buyer: Purchaser

14.4.5 In other words, the merchants and/or service providers are not required to issue e-Invoice or receipt to the Purchaser for the goods sold or services performed.

14.4.6 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 e-commerce platform provider in issuing the e-Invoice:

No	Data field	Details to be included by e-commerce platform provider in an e-Invoice	Additional remarks
1	Buyer's Name	Name of Purchaser	<p><b>For business:</b> Name of business</p> <p><b>For Malaysian individuals:</b> Full name as per MyKad / MyTentera</p> <p><b>For non-Malaysian individuals:</b> Full name as per passport / MyPR / MyKAS</p>
2	Buyer's TIN	TIN of Purchaser	<p><b><u>For Malaysian Businesses</u></b> e-commerce platform provider to input Purchaser's TIN and business registration number.</p> <p><b><u>For Foreign Businesses</u></b> e-commerce platform provider to input Purchaser's TIN and business registration number, where available</p> <p>Where TIN is not available or not provided, e-commerce platform</p>

No	Data field	Details to be included by e-commerce platform provider in an e-Invoice	Additional remarks
3	Buyer's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p>provider to input <b>"EI0000000020"</b> for Foreign Businesses</p> <p>Where business registration number is not available or not provided, e-commerce platform provider to input <b>"NA"</b></p> <p><b><u>For Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: MyKad / MyTentera identification number only</li> <li>iii. Option 3: Both TIN and MyKad / MyTentera identification number</li> </ul> <p><b><u>For non-Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: Both TIN and passport number / MyPR / MyKAS identification number</li> </ul> <p>For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport /</p>

No	Data field	Details to be included by e-commerce platform provider in an e-Invoice	Additional remarks
			MyPR / MyKAS identification number of the said individual.
4	Buyer's Address	Address of Purchaser	e-commerce platform provider to input <b>business address (for business) / residential address (for individual)</b> of the Purchaser
5	Buyer's Contact Number	Telephone number of Purchaser	e-commerce platform provider to input <b>contact number</b> of the Purchaser
6	Buyer's SST Registration Number	SST registration number of Purchaser	Where applicable, e-commerce platform provider to input Purchaser's SST registration number  E-commerce platform provider to input <b>"NA"</b> if such information is not applicable, not available or not provided
7	Classification	Classification of products or services	e-commerce platform provider to input a 3-digit integer (e.g., "000" to "999"), in accordance with the catalogue set by IRBM

Table 14.1 – Details to be input by e-commerce platform provider for issuance of e-Invoice to Purchaser

14.4.7 In relation to the consolidated e-Invoice, e-commerce platform provider will be required to complete the required fields as outlined in Appendices 1 and 2 of the e-Invoice Guideline and complete the Purchaser's details and certain transaction details using the information provided in Table 3.5 of this e-Invoice Specific Guideline.

14.4.8 The process of issuing an e-Invoice to the 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).

**14.5 Issuance of self-billed e-Invoice by the e-commerce platform provider to Merchant and/or Service Provider**

14.5.1 Upon concluding a sale or transaction on the e-commerce platform, the Merchant and/or Service Provider is eligible to receive payment from the e-commerce platform provider in respect of the goods sold and/or services performed.

14.5.2 Upon implementation of e-Invoice, e-commerce platform provider is required to issue self-billed e-Invoice to Merchant and/or Service Provider for all transactions concluded on the e-commerce platform.

Kindly note that the issuance of self-billed e-Invoice is for the purposes of complying with relevant tax legislation (e.g., Income Tax Act 1967, Labuan Business Activity Tax Act 1990, Petroleum (Income Tax) Act 1967) only and does not change the nature of transaction nor the commercial liability associated with the transaction.

- 14.5.3 For the purposes of self-billed e-Invoice issuance, the roles of both parties would be as follows:
- (a) Supplier: Merchant and/or Service Provider
  - (b) Buyer: E-commerce platform provider (assumes the role of Supplier to issue a self-billed e-Invoice)
- 14.5.4 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.
- 14.5.5 E-commerce platform provider is allowed to create and submit self-billed e-Invoice for IRBM's validation in accordance with the current issuance frequency of issuing statements (e.g., daily, weekly, monthly, bi-monthly) to Merchant and/or Service Provider.
- 14.5.6 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 e-commerce platform provider in issuing the self-billed e-Invoice:

No.	Data field	Details to be included by e-commerce platform provider in a self-billed e-Invoice	Additional remarks
1	Supplier's Name	Name of Merchant and/or Service Provider	<p><b>For Business:</b> Name of business</p> <p><b>For Malaysian individuals:</b> Full name as per MyKad / MyTentera</p>

No.	Data field	Details to be included by e-commerce platform provider in a self-billed e-Invoice	Additional remarks
			<p><b>For non-Malaysian individuals:</b> Full name as per passport / MyPR / MyKAS</p>
2	Supplier's TIN	TIN of Merchant and/or Service Provider	<p><b><u>For Malaysian Business</u></b> e-commerce platform provider to input Merchant and/or Service Provider's TIN and business registration number</p> <p><b><u>For Foreign Business</u></b> Where available, e-commerce platform provider to input Merchant and/or Service Provider's TIN and business registration number</p> <p>Where TIN is not available or not provided, e-commerce platform provider to input "<b>EI0000000030</b>" for Merchant and/or Service Provider</p>
3	Supplier's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p>Where business registration number is not available or not provided, e-commerce platform provider to input "<b>NA</b>"</p>

No.	Data field	Details to be included by e-commerce platform provider in a self-billed e-Invoice	Additional remarks
			<p><b><u>For Malaysian Individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: MyKad / MyTentera identification number only</li> <li>iii. Option 3: Both TIN and MyKad / MyTentera identification number</li> </ul> <p><b><u>For non-Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: Both TIN and passport number / MyPR / MyKAS identification number</li> </ul> <p>For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport / MyPR / MyKAS identification number of the said individual.</p>
4	Supplier's Address	Address of Merchant and/or Service Provider	e-commerce platform provider to input the <b>business address (for business) / residential address</b>

No.	Data field	Details to be included by e-commerce platform provider in a self-billed e-Invoice	Additional remarks
			<b>(for individual)</b> of Merchant and/or Service Provider
5	Supplier's Contact Number	Telephone number of Merchant and/or Service Provider	e-commerce platform provider to input the <b>contact number</b> of Merchant and/or Service Provider
6	Supplier's SST Registration Number	SST registration number of Merchant and/or Service Provider	Where applicable, e-commerce platform provider to input Merchant and/or Service Provider's SST registration number  Where Merchant and/or Service Provider is not registered for SST, e-commerce platform provider to input <b>"NA"</b>
7	Supplier's Malaysia Standard Industrial Classification (MSIC code)	MSIC code of Merchant and/or Service Provider	Where applicable, e-commerce platform provider to input Merchant and/or Service Provider's MSIC code  e-commerce platform provider to input <b>"00000"</b> if such information is not applicable, not available or not provided

No.	Data field	Details to be included by e-commerce platform provider in a self-billed e-Invoice	Additional remarks
8	Classification	Classification of products or services	e-commerce platform provider to input a 3-digit integer (e.g., “000” to “999”), in accordance with the catalogue set by IRBM

*Table 14.2 – Details required to be input by e-commerce platform provider for issuance of self-billed e-Invoice*

#### **14.6 Issuance of e-Invoice from e-commerce platform provider to Merchant and/or Service Provider**

14.6.1 Generally, e-commerce platform provider will impose charges to Merchant and/or Service Provider for the use of platform.

14.6.2 Upon implementation of e-Invoice, the e-commerce platform provider is responsible to issue an e-Invoice for the charges imposed to Merchant and/or Service Provider for the use of platform.

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

(a) Supplier: e-commerce platform provider

(b) Buyer: Merchant and/or Service Provider

14.6.4 The process of issuing the e-Invoice by the e-commerce platform provider 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.

14.6.5 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 e-commerce platform provider in issuing the e-Invoice:

No	Data field	Details to be included by e-commerce platform provider in an e-Invoice	Additional Remarks
1	Buyer's Name	Name of Merchant and/or Service Provider	<p><b>For Business:</b> Name of business</p> <p><b>For Malaysian individuals:</b> Full name as per MyKad / MyTentera</p> <p><b>For non-Malaysian individuals:</b> Full name as per passport / MyPR / MyKAS</p>

No	Data field	Details to be included by e-commerce platform provider in an e-Invoice	Additional Remarks
2	Buyer's TIN	TIN of Merchant and/or Service Provider	<p><b><u>For Malaysian Business</u></b> e-commerce platform provider to input Merchant and/or Service Provider's TIN</p> <p><b><u>For Foreign Business</u></b> Where available, e-commerce platform provider to input Merchant and/or Service Provider's TIN</p> <p>Where TIN is not available or not provided, e-commerce platform provider to input "E100000000020" for Foreign Merchant and/or Service Provider</p> <p><b><u>For Malaysian Individuals</u></b></p>
3	Buyer's Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p>i. Option 1: TIN only</p> <p>ii. Option 2: MyKad / MyTentera identification number only</p> <p>iii. Option 3: Both TIN and MyKad / MyTentera identification number</p> <p><b><u>For non-Malaysian individuals</u></b></p> <p>i. Option 1: TIN only</p> <p>ii. Option 2: Both TIN and passport number / MyPR / MyKAS identification number</p>

No	Data field	Details to be included by e-commerce platform provider in an e-Invoice	Additional Remarks
			For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport / MyPR / MyKAS identification number of the said individual
4	Buyer's Address	Address of Merchant and/or Service Provider	E-commerce platform provider to input the business address ( <b>for business</b> ) / <b>residential address (for individual)</b> of Merchant and/or Service Provider
5	Buyer's Contact Number	Telephone number of Merchant and/or Service Provider	E-commerce platform provider to input the <b>contact number</b> of Merchant and/or Service Provider
6	Buyer's SST Registration Number	SST registration number of Merchant and/or Service Provider	Where applicable, e-commerce platform provider to input Merchant and/or Service Provider's SST registration number  Where Merchant and/or Service Provider is not registered for SST, e-commerce platform provider to input " <b>NA</b> "

No	Data field	Details to be included by e-commerce platform provider in an e-Invoice	Additional Remarks
7	Classification	Classification of products or services	e-commerce platform provider to input a 3-digit integer (e.g., "000" to "999"), in accordance with the catalogue set by IRBM

*Table 14.3 – Details required to be input by e-commerce platform provider for issuance of an e-Invoice*

## 15.CYBERSECURITY

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.

## 16.E-INVOICE TREATMENT DURING INTERIM RELAXATION PERIOD

16.1 To ensure the smooth transitioning and implementation of e-Invoice, the Government of Malaysia has agreed to provide taxpayers a six (6)-month interim relaxation period from the date of mandatory implementation of each implementation phase, as follows:

No.	Targeted Taxpayers	Interim Relaxation Period
1.	Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024 to 31 January 2025
2.	Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025 to 30 June 2025
3.	Taxpayers with an annual turnover or revenue of more than RM5 million and up to RM25 million	1 July 2025 to 31 December 2025
4.	Taxpayers with an annual turnover or revenue of up to RM5 million i) 1 January 2026 implementation date ii) 1 July 2026 implementation date	Until 31 December 2026

Table 16.1 – Interim relaxation period for each implementation phase

16.2 During the interim relaxation period, Government of Malaysia has agreed to allow taxpayers to adopt the following:

- (a) issue consolidated e-Invoice for all activities and transactions, including the industries or activities listed under Section 3.7 of this e-Invoice Specific Guideline.

- (b) issue consolidated self-billed e-Invoice for all self-billed circumstances outlined under Section 8.3 of this e-Invoice Specific Guideline.
  - (c) input any information / details in the “Description of Product or Service” field in the consolidated e-Invoice or consolidated self-billed e-Invoice. In other words, taxpayers are not restricted to input the receipt / statement / bill reference numbers as required under Section 3 and 4 of this e-Invoice Specific Guideline.
  - (d) not to issue individual e-Invoice or individual self-billed e-Invoice, even if the buyer (in the case of e-Invoice) / supplier (in the case of self-billed e-Invoice) has made a request for an individual e-Invoice or individual self-billed e-Invoice to be issued, provided that the taxpayers comply with item (a) or (b) above, as the case may be.
- 16.3 Additionally, the IRBM will not undertake any prosecution action under Section 120 of the Income Tax Act 1967 during the interim relaxation period on non-compliance of the e-Invoice requirements, provided that taxpayers comply with the requirements mentioned under Section 16.2 (a) and (b) of this e-Invoice Specific Guideline.

## APPENDIX 1 – LIST OF GENERAL TIN

No	General TIN	Applicable to the following transaction
1	“ <b>EI0000000010</b> ” as General Public’s TIN	<ul style="list-style-type: none"> <li>i. Individual’s (i.e., Supplier, Buyer, Shipping Recipient) TIN in the e-Invoice for Malaysian individual where the individual only provides MyKad / MyTentera identification number</li> <li>ii. Buyer’s TIN in the consolidated e-Invoice</li> <li>iii. Supplier’s TIN in the consolidated self-billed e-Invoice</li> </ul>
2	“ <b>EI0000000020</b> ” as Foreign Buyer’s / Foreign Shipping Recipient’s TIN	<ul style="list-style-type: none"> <li>i. Buyer’s TIN in the e-Invoice for non-Malaysian individual where the individual buyer only provides passport number / MyPR / MyKAS identification number</li> <li>ii. Buyer’s TIN for export transactions where foreign buyer’s TIN is not available or not provided</li> <li>iii. Shipping Recipient’s TIN for where foreign shipping recipient’s TIN is not available or not provided</li> </ul>
3	“ <b>EI0000000030</b> ” as Foreign Supplier’s TIN	<ul style="list-style-type: none"> <li>i. Supplier’s TIN in the e-Invoice for non-Malaysian individual where the individual supplier only provides passport number/ MyPR/ MyKAS identification number (applicable for self-billed e-Invoice)</li> <li>ii. Supplier’s TIN for import transactions where foreign supplier’s TIN is not available or not provided (applicable for self-billed e-Invoice)</li> </ul>

No	General TIN	Applicable to the following transaction
4	"E10000000040" as Buyer's TIN	Buyer's TIN for transactions involving the following persons: <ul style="list-style-type: none"> <li>• Government</li> <li>• State government and state authority</li> <li>• Government authority</li> <li>• Local authority</li> <li>• Statutory authority and statutory body</li> <li>• Exempt institutions that are not assigned with TIN</li> </ul>

*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 “ <b>General Public</b> ” in the e-Invoice
2	Buyer’s TIN	TIN of Buyer	Supplier to input “ <b>EI0000000010</b> ” in the e-Invoice
3	Buyer’s Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	Supplier to input “ <b>NA</b> ”
4	Buyer’s Address	Address of Buyer	Supplier to input “ <b>NA</b> ”
5	Buyer’s Contact Number	Telephone number of Buyer	Supplier to input “ <b>NA</b> ”
6	Buyer’s SST Registration Number	SST registration number of Buyer	Supplier to input “ <b>NA</b> ”

No	Data field	Details to be input by Supplier in e-Invoice	Additional Remarks
7	Description of Product / Services	Details of products or services being billed for a transaction with customers	<p>IRBM allows the Suppliers to adopt one (or a combination) of the following methods:</p> <p>(a) Summary of each receipt is presented as separate line items</p> <p>(b) List of receipts (in a continuous receipt number) is presented as line items (i.e., where there is a break of the receipt number chain, the next chain shall be included as a new line item)</p> <p>(c) Branch(es) or location(s) will submit consolidated e-Invoice, adopting either (a) or (b) above for the receipts issued by the said branch(es) or location(s)</p> <p>Note that for any method adopted by businesses, the <b>receipt reference number for each transaction are required to be included under this field</b> 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	Transactions with individuals who are not conducting a business	Individual not conducting a business	Person transacting with the individual not conducting a business
7	Interest payment	Recipient of interest payment	Taxpayer that makes the interest payment

<b>No</b>	<b>Transaction</b>	<b>Supplier</b>	<b>Buyer</b> (assumes the role of Supplier and issue self-billed e-Invoice)
8	Claim, compensation or benefit payments from the insurance business of an insurer	Policyholder / Beneficiary	Insurer
9	Payment in relation to capital reduction, share / capital / unit redemption, share buyback, return of capital or liquidation proceeds	Investor	Investee

*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><b>For Malaysian individuals:</b> Full name as per MyKad / MyTentera</p> <p><b>For non-Malaysian individuals:</b> Full name as per passport / MyPR / MyKAS</p>
2	Buyer’s TIN	TIN of individual Buyer	<p><b><u>For Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: MyKad / MyTentera identification number only</li> <li>iii. Option 3: Both TIN and MyKad / MyTentera identification number</li> </ul>
3	Buyer’s Registration / Identification Number / Passport Number	Details of registration / identification number / passport number	<p><b><u>For non-Malaysian individuals</u></b></p> <ul style="list-style-type: none"> <li>i. Option 1: TIN only</li> <li>ii. Option 2: Both TIN and passport number / MyPR / MyKAS identification number</li> </ul> <p>For clarity, (i) refers to the TIN assigned by IRBM. In the event that the non-Malaysian individual does not have a TIN, Supplier may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport number / MyPR / MyKAS identification number of the said individual.</p>

No	Data field	Details to be input by Supplier in e-Invoice	Additional Remarks
4	Buyer's Address	Address of individual Buyer	Individual Buyer is required to provide <b>residential address</b>
5	Buyer's Contact Number	Telephone number of individual Buyer	Individual Buyer is required to provide a <b>contact number</b>
6	Buyer's SST Registration Number	SST registration number of individual Buyer	Where applicable, Supplier to input SST registration number  If individual Buyer is not registered for SST, Supplier to input " <b>NA</b> "

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

## APPENDIX 5 – GENERAL AND INDUSTRY-SPECIFIC FREQUENTLY ASKED QUESTIONS (FAQ)

The FAQ documents provided below, both general and industry-specific, are organised in a question-and-answer format to facilitate taxpayers' understanding of e-Invoice. Note that these FAQs may be reviewed and updated from time to time and taxpayers should refer to IRBM e-Invoice microsite for the latest guidance.

No.	Area / Industry	Link to FAQ
1.	General	<a href="https://www.hasil.gov.my/media/0xqitc2t/lhdnm-e-invoice-general-faqs.pdf">https://www.hasil.gov.my/media/0xqitc2t/lhdnm-e-invoice-general-faqs.pdf</a>
2.	Healthcare	<a href="https://www.hasil.gov.my/media/atse5ojz/lhdnm_healthcare_faqs.pdf">https://www.hasil.gov.my/media/atse5ojz/lhdnm_healthcare_faqs.pdf</a>
3.	Construction	<a href="https://www.hasil.gov.my/media/uxxnsdcp/lhdnm_construction_industry-specific-faqs.pdf">https://www.hasil.gov.my/media/uxxnsdcp/lhdnm_construction_industry-specific-faqs.pdf</a>
4.	Telecommunication	<a href="https://www.hasil.gov.my/media/q0okpo0o/lhdnm_industry-specific-faqs_telecommunication_microsite_bi.pdf">https://www.hasil.gov.my/media/q0okpo0o/lhdnm_industry-specific-faqs_telecommunication_microsite_bi.pdf</a>
5.	e-Commerce	<a href="https://www.hasil.gov.my/media/1xwaitfw/lhdnm_industry-specific-faqs_e-commerce_microsite_bi.pdf">https://www.hasil.gov.my/media/1xwaitfw/lhdnm_industry-specific-faqs_e-commerce_microsite_bi.pdf</a>
6.	Petroleum Operations	<a href="https://www.hasil.gov.my/media/wwjb5sof/lhdnm_industry-specific-faqs_petroleum-operations_bi_v2.pdf">https://www.hasil.gov.my/media/wwjb5sof/lhdnm_industry-specific-faqs_petroleum-operations_bi_v2.pdf</a>
7.	Insurance and Takaful	<a href="https://www.hasil.gov.my/media/qpsncvwd/specific-faq-insurance-and-takaful.pdf">https://www.hasil.gov.my/media/qpsncvwd/specific-faq-insurance-and-takaful.pdf</a>
8.	Aviation	<a href="https://www.hasil.gov.my/media/rl4b3h13/lhdnm_aviation-faqs.pdf">https://www.hasil.gov.my/media/rl4b3h13/lhdnm_aviation-faqs.pdf</a>

9.	Tourism	<a href="https://www.hasil.gov.my/media/w2cbhy3e/lhdnm_tourism_faqs.pdf">https://www.hasil.gov.my/media/w2cbhy3e/lhdnm_tourism_faqs.pdf</a>
10.	Financial Services, Stockbroking, Unit Trust and Money Changing Services	<a href="https://www.hasil.gov.my/media/acil1u20/specific-faq-financial-services-stockbroking-and-unit-trust.pdf">https://www.hasil.gov.my/media/acil1u20/specific-faq-financial-services-stockbroking-and-unit-trust.pdf</a>
11.	Donations or Contributions	<a href="https://www.hasil.gov.my/media/sfmnjwgg/specific-faq-donations-or-contributions.pdf">https://www.hasil.gov.my/media/sfmnjwgg/specific-faq-donations-or-contributions.pdf</a>

*Appendix Table 5 – General and Industry-Specific FAQ*