



## Tax Espresso - Special Alert

### IRBM e-Invoice Guideline (Version 2.2), e-Invoice Specific Guideline (Version 2.0)

#### Introduction

Following the issuance of the electronic invoices (e-Invoice) Guideline Version 2.1 and e-Invoice Specific Guideline Version 1.1 by the Inland Revenue Board of Malaysia (IRBM) on 28 October 2023 (reported in our [Special Alert](#)), the IRBM has issued an update to the earlier guidelines with the release of [e-Invoice Guideline Version 2.2](#) and [e-Invoice Specific Guideline Version 2.0](#), both dated 9 February 2024.

The Software Development Kit (SDK) has also been released by the IRBM on 9 February 2024, the updates of which will be covered in a separate Alert.

In this Special Alert, we highlight the key changes in the e-Invoice Guideline (Version 2.2) and e-Invoice Specific Guideline (Version 2.0) as appended below:

### Key changes to the e-Invoice Guideline (Version 2.0 to Version 2.1)

Paragraph in e-Invoice Specific Guideline (Version 2.2)	Key changes (Indicated in bold)
<b>Individual Buyers</b>	<p>For individual buyers requiring an e-invoice, the following amendments are made:</p> <ul style="list-style-type: none"><li>a) For Malaysian Buyers: Individuals are now required to furnish their full name and identification number as per My Kad/<b>MyTentera</b>.</li><li>b) For Non-Malaysian Buyers: The guidelines mandate the provision of the full name and identification number in accordance with passport/<b>MyPR/MyKAS</b>.</li></ul> <p><b>In instances where buyers lack a Taxpayer Identification Number (TIN) assigned by the Inland Revenue Board of Malaysia (IRBM), suppliers are permitted to utilise the General TIN ("EI0000000020"), along with the passport number/MyPR/MyKAS identification number.</b></p>
<b>Exemptions from implementing e-Invoice - 1.6.1</b>	<p>A new category has been introduced for individuals who are currently exempted from issuing e-invoices:</p> <p><b>(I) Individual who is not conducting business</b></p>
<b>Exemptions from implementing e-Invoice - 1.6.5</b>	<p>An additional provision has been introduced specifying that <b>the General TIN is to be utilised for transactions involving the following exempted person/entities:</b></p> <ul style="list-style-type: none"><li><b>(a) Government</b></li><li><b>(b) State government and state authority</b></li><li><b>(c) Government authority</b></li><li><b>(d) Local authority</b></li><li><b>(e) Statutory authority and statutory body</b></li><li><b>(f) Facilities provided by the above government, authority or body (e.g. hospital, clinic, multipurpose hall, etc.)</b></li></ul>

**e-Invoice model via MyInvois Portal - 2.3.3** The supplier will receive a validated e-Invoice and a **visual representation of the validated e-Invoice in PDF format** from the IRBM through the MyInvois Portal.

**e-Invoice model via API - 2.4** The format supported for e-invoice submission (i.e., XML and JSON) **must also adhere to the data structure of Universal Business Language Version 2.1 (UBL 2.1).**

Furthermore, the number of required data fields to issue an e-Invoice has been **increased to 55**, up from the previous 51. These fields are now **categorised into 8 groups**, with the "Unique ID Number" category being removed.

**Sharing of e-Invoice (MyInvois Portal) - 2.4.5** **The visual representation of the 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.

**Deleted Provision** The requirement for the issuer to pre-validate the TIN to ensure e-invoice clearance and accuracy has been removed.

**Appendix 1**

Rephrased

Data Field	Description
Supplier's Registration / Identification Number / Passport Number	<p>For businesses: Business registration number</p> <p>For Malaysian individual: MyKad/ <b>MyTentera</b> identification number</p> <p>For non-Malaysian individual: Passport number/ <b>MyPR/ MyKAS</b> identification number</p>
Buyer's Registration / Identification Number / Passport Number	<p>For businesses: Business registration number</p> <p>For Malaysian individual: MyKad/ <b>MyTentera</b> identification number</p> <p>For non-Malaysian individual: Passport number/ <b>MyPR/ MyKAS</b> identification number</p>

Original e-Invoice Reference Number [Where applicable]	IRBM Unique Identifier Number of original invoice / document that is being affected / adjusted  Applicable where a debit note, credit note or refund note e-Invoice is issued, <b>to the extent that it can be traced back to the original e-Invoice</b>
Frequency of Billing [Optional]	Frequency of the invoice (e.g., <b>Daily, Weekly, Biweekly, Monthly, Bimonthly, Quarterly, Half-yearly, Yearly, Others / Not Applicable</b> )
Billing Period [Optional]	Interval of the transaction (e.g., <b>2025-01-01 – 2025-01-31</b> )
Tax Type	Type of taxes that will be applicable (e.g., sales tax, service tax, tourism tax, etc.), <b>applicable for both line item and invoice level</b>
Tax Rate [Mandatory if applicable]	The appropriate tax rate (be it in the form of percentage (%) or prevailing specified rate) that is applicable
Tax Amount	The amount of tax payable, <b>applicable for both line item and invoice level</b>
Subtotal	Amount of <b>each</b> individual item/service within the invoice, excluding any taxes, <b>charges</b> or discounts, <b>applicable for line item only</b>
Total Excluding Tax	Sum of amount payable ( <b>inclusive</b> of applicable <b>discounts and charges</b> ), <b>excluding any applicable</b>

	<p>taxes (e.g., sales tax, service tax).</p> <p><b>This data field is applicable for both line item and invoice level</b></p>
Total Including Tax	Sum of amount payable inclusive of total taxes chargeable (e.g., sales tax, service tax), <b>applicable for invoice level only</b>
Prepayment Amount [Optional]	Monetary value <b>that is prepaid by</b> the Buyer in order to fulfill the financial obligation
Prepayment Date [Optional]	Date of <b>prepayment</b> received
Prepayment Reference Number [Optional]	Unique identifier assigned to trace <b>prepayment</b>

New addition

Data Field	Description
<b>Total Net Amount [Optional, where applicable]</b>	<p>Sum of total amount payable (inclusive of applicable line item and invoice level discounts and charges), excluding any applicable taxes (e.g., sales tax, service tax)</p> <p><b>This data field is applicable for invoice level only</b></p>
<b>Total Payable Amount</b>	Sum of amount payable (inclusive of total taxes chargeable) excluding any amount paid in advance and any rounding adjustment, <b>applicable at invoice level only</b>

<b>Rounding Amount</b> [Optional, where applicable]	<b>Rounding amount added to the amount payable, applicable at invoice level only</b>
<b>Total Taxable Amount Per Tax Type</b> [Optional, where applicable]	<b>Sum of amount chargeable for each tax type, applicable for invoice level only</b>
<b>Fee / Charge Rate</b> [Optional, where applicable]	<b>Charge associated with the product or service (be it in the form of percentage (%) or prevailing specified rate) imposed after tax, applicable for both line item and invoice level</b>
<b>Fee / Charge Amount</b> [Optional, where applicable]	<b>Charge associated with the product or service imposed after tax, applicable for both line item and invoice level</b>

Removal of data fields

<b>Data Field</b>	<b>Description</b>
Date and Time of Validation	The actual date and time that the e-invoice was validated
IRBM Unique Identifier Number	Reference number assigned by the IRBM, representing a unique identification of the e-Invoice  *Note that this will be provided by the IRBM upon validation, and Supplier is required to input the Unique Identifier Number in the relevant field.

## Appendix 2

### Rephrased

Data Field	Description
Shipping Recipient's Registration Number	For businesses: Business registration number  For Malaysian individual: MyKad/ <b>MyTentera</b> identification number  For non-Malaysian individual: Passport number/ <b>MyPR/MyKAS</b> identification number

### Key changes to the e-Invoice Specific Guideline (Version 1.1 to Version 2.0)

#### Paragraph in e-Invoice Specific Guideline (Version 2.2)

#### Key changes (Indicated in bold)

**Where Buyer does not require an e-Invoice - 3.6.1**

For buyers who do not require an e-invoice, **a normal receipt** can be issued to the buyer. The term "bill or invoices" which was previously used in this sub-paragraph has been removed.

**Consolidated e-Invoices - 3.6.3 & Table 3.3**

For consolidated e-invoices, the sub-paragraph has been amended to allow suppliers **the flexibility to employ one or more combinations of the methods** outlined below:

- a) The summary of each receipt is presented as separate line items.
- b) The list of receipts in a continuous receipt number is presented as line items. Where there is a break of the receipt number chain, the next chain shall be included as a new line item.**
- c) Each branch or location will submit a consolidated e-Invoice, adopting either (a) or (b) above for the receipts issued by the said branch or location.

Options (a) and (c) are retained from the previous version of the Guide, while option (b) replaces the previous method of presenting a summary of all receipts/bills/invoices as a single line item.

**Consolidated e-Invoices - 3.6.4**

**Consolidation does not extend to self-billed e-invoices.**

The latest Guide has removed the supplier's discretion to opt for alternative consolidation methods based on their business nature and preferences for issuing consolidated e-invoices.

**Transactions where consolidated e-Invoices are not allowed - 3.7 & Table 3.4**

For the category of "Luxury goods and jewelry", a note has been added, indicating that **it is currently placed on hold until further details are made available.**

**Statements/bills on periodic basis - 4.2.7**

For foreign business buyers, it is now required to provide their **business registration number. In cases where this information is unavailable, "NA" should be indicated.**

**Employment Perquisites/ Claims on behalf of Employer - 6.5 & 7.4**

The amendment broadens the concession provided in respect of staff claims by permitting **existing supporting documents issued by the supplier to serve as proof of expense for a specific transaction.** This allowance applies in situations where there is no e-invoice issued in the name of either the employer or the employee.

**Self-Billed e-Invoice - 8.3 & Table 8.1**

Self-billed e-invoicing is now permitted for the following additional categories:

**g) Payment or credit to taxpayers documented in a periodic statement or bill (e.g., rebate)**

**h) Interest payments**

**Self-Billed e-Invoice - Table 8.2**

For self-billed e-invoicing, the data requirements have been updated as follows:

For individual suppliers:

- a) Malaysian individuals are required to provide their full name as per MyKad/**MyTentera**
- b) Non-Malaysian individuals can provide their full name as per passport number/**MyPR/MyKAS**

For business suppliers (both local and foreign):



- a) **MSIC code must be provided where applicable. If such information is not available or provided, "00000" should be entered.**
- b) **The supplier's business activity description is required where applicable. If this information is unavailable or not provided, "NA" should be entered.**

**Cross-Border Transactions - 10.4.8 & 10.4.9**

The timing for when a Malaysian purchaser should issue a self-billed e-invoice for imported goods and services has been clarified as follows:

- a) **For imported goods, the self-billed e-invoice should be issued upon obtaining customs clearance.**
- b) **For imported services, the self-billed e-invoice should be issued upon payment made or upon receipt of the invoice from the foreign supplier, whichever occurs earlier.**

**Currency Exchange Rate - 13.3**

For currency conversion, suppliers now have the flexibility to submit invoices in a foreign currency:

- a) Along with the applicable currency exchange rate, without the RM-equivalent; or
- b) Along with the applicable RM-equivalent, without the currency exchange rate; or
- c) Providing both the applicable RM-equivalent and the currency exchange rate.

**E-commerce Transactions - 14**

Introduction of a New Paragraph on e-commerce [content similar to the Frequently Asked Questions (FAQs) for E-Commerce Industry as at 22 December 2023]:

E-commerce platform providers now bear the responsibility of issuing the following to purchasers:

- a) upon request, an e-invoice; or
- b) a receipt if no e-invoice is requested.

In cases where purchasers do not necessitate an e-invoice, e-commerce platform providers are permitted to aggregate transactions with such purchasers (except for those disallowed for consolidated e-invoicing) on a monthly basis. Subsequently, they must submit a consolidated e-invoice to the IRBM within seven (7) calendar days after the month's end.

Merchants and/or service providers are exempt from the obligation to issue e-invoices or receipts to purchasers for goods sold or services rendered.

Assuming the role of a buyer, the e-commerce platform provider is mandated to issue self-billed e-invoices to merchants and/or service providers who function as suppliers, for all transactions conducted on the e-commerce platform.

The frequency of self-billed e-invoicing is permitted in alignment with the current issuance frequency of statements (e.g., daily, weekly, monthly, bi-monthly) to merchants and/or service providers.

Moreover, the e-commerce platform provider is accountable for issuing an e-invoice for charges levied on merchants and/or service providers for the utilisation of the platform.

**Deleted Provision**

API Overview and Cybersecurity sections have been removed from the latest Guide.

**Appendix 1 & 2**

The changes are consistent with the amendments made to Appendix 1 and 2 of the e-Invoice Guideline (Version 2.1).

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Interested to find out more? Reach out and speak to our Deloitte Leaders.

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