



Tax Espresso - Special Alert

IRBM e-Invoice Guideline (Version 2.1), e-Invoice Specific Guideline (Version 1.1), and e-Invoice Catalogue

Introduction

Following the issuance of the electronic invoices (e-Invoice) Guideline Version 2.0 and e-Invoice Specific Guideline Version 1.0 by the Inland Revenue Board of Malaysia (IRBM) on 29 September 2023 (reported in [Deloitte Malaysia Tax Espresso – Special Alert on 3 October 2023](#)), the IRBM has issued an update to the earlier guidelines with the release of [e-Invoice Guideline \(Version 2.1\)](#) and [e-Invoice Specific Guideline \(Version 1.1\)](#), both dated 28 October 2023. Additionally, as at 12 October 2023, an [e-Invoice Catalogue](#) has been published by the IRBM.

In this Special Alert, we highlight the key changes in the e-Invoice Guideline (Version 2.1) and e-Invoice Specific Guideline (Version 1.1).

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

This e-Invoice Guideline (Version 2.1) dated 28 October 2023 replaces the e-Invoice Guideline (Version 2.0) issued on 29 September 2023. Changes made to Version 2.0 of the Guideline are summarised in Pages 3 and 4 of the e-Invoice Guideline (Version 2.1).

We highlight the key changes in the table below:

Paragraph in e-Invoice Guideline (Version 2.1)	Key changes (Indicated in Bold)								
1.3	<p><u>Removal of sentence</u> e-Invoice applies to all taxpayers undertaking commercial activities in Malaysia.</p> <p><i>[Removal of the following sentence]</i> “This includes businesses engaged in the provision of goods and services and certain non-business transactions between individuals.”</p>								
1.5	<p><u>Update to implementation timeline</u></p> <table><tr><th>Targeted Taxpayers</th><th>Implementation Date</th></tr><tr><td>Taxpayers with an annual turnover or revenue of more than RM100 million</td><td>1 August 2024</td></tr><tr><td>Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million</td><td>1 January 2025</td></tr><tr><td>All other taxpayers</td><td>1 July 2025</td></tr></table>	Targeted Taxpayers	Implementation Date	Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024	Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025	All other taxpayers	1 July 2025
Targeted Taxpayers	Implementation Date								
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All other taxpayers	1 July 2025								
1.5	<p><u>Removal of sentence</u> <i>[Version 2.0]</i> For new businesses or operations commencing from the year 2023 onwards, the e-Invoice implementation date is 1 January 2027 and further guidance will be provided in due course.</p> <p>Notifications will also be sent in phases to taxpayers who are mandated to adopt e-Invoices.</p>								

[Version 2.1]

For new businesses or operations commencing from the year 2023 onwards, the e-Invoice implementation date is **1 July 2025**.

Appendix 1 (Item 21) Updated the 'Description' column
IRBM Unique Identifier Number *[instead of "Reference number" stated in Version 2.0]* of the original invoice/document that is affected/ adjusted. Applicable where a debit note, credit note, or refund note e-Invoice is issued.

Appendix 1 (Item 22) Updated the 'Description' column
Date and time of issuance of the e-Invoice

***Note that the date and time must be the current date and time.**

Appendix 1 (Item 24) Updated the 'Field Name' column
Issuer's *[instead of "Supplier's" stated in Version 2.0]*
Digital Signature

Appendix 1 (Item 26) Update to the 'Description' column
Rate at which non-Malaysian currency will be converted into Malaysian Ringgit.

[Removal of the following sentences]
"Applicable where the billing amount is in foreign currency.

***Note: Specific guidance on currency exchange rate will be issued at a later time."**

Appendix 1 (Item 33) Update to the 'Description' column
["withholding tax" was removed from the listed examples, which was mentioned in Version 2.0]
Type of taxes that will be applicable (e.g., sales tax, service tax, tourism tax, etc.)

Key changes to the e-Invoice Specific Guideline (Version 1.0 to Version 1.1)

This e-Invoice Specific Guideline (Version 1.1) dated 28 October 2023 replaces the e-Invoice Specific Guideline (Version 1.0) issued on 29 September 2023. Changes made to Version 1.0 of the Specific Guideline are summarised in Pages 5 and 6 of the e-Invoice Specific Guideline (Version 1.1).

We highlight the key changes in the table below:

Paragraph in e-Invoice Specific Guideline (Version 1.1)	Key changes (Indicated in Bold)
10.4.6	<u>New</u> Kindly note that for the purposes of self-billed e-Invoice, where service tax on imported taxable service is applicable, the taxpayer is required to include the service tax amount in the said self-billed e-Invoice.
11.2.3	<u>Updated the terminology</u> The process of issuing an e-Invoice by the Profit/Dividend Recipient [instead of "Foreign Distributor" stated in Version 1.0] 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.
12.4	<u>Updated the timing of issuance</u> 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. [The timeline stated in Version 1.0 was within the same month the said income is received in Malaysia.]
Appendix 5 (Item 18)	<u>Updated the 'Validation Criteria & Example' column</u> Note: Final listing of e-Invoice version to be shared in the Software Development Kit (SDK) document [instead of "data catalogue document" stated in Version 1.0].
Appendix 5 (Item 22)	<u>Updated the 'Validation Criteria & Example' column</u> Completion based on the date and time of issuing e-Invoice [instead of "current sale or transaction date and time" stated in Version 1.0] (e.g., 31/10/2023 14:30:59).
Appendix 5 (Item 24)	<u>Updated the 'Field Name' column</u> Issuer's [instead of "Supplier's" stated in Version 1.0] Digital Signature

Get in touch

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

Name	E-mail	Contact number
Senthuran Elalingam Malaysia e-Invoicing Leader Malaysia Tax Technology Consulting Leader	selalingam@deloitte.com	+603 7610 8879
Haryati Hamzah Southeast Asia e-Invoicing Lead Tax Technology Consulting Partner	hhamzah@deloitte.com	+65 6800 2069

Industry Leads

Name	E-mail	Contact number
Mohd Faruk Mohd Fariz Government and Public Sector Tax Leader	mmohdfaruk@deloitte.com	+603 7610 8153
Mark Chan Financial Services Industry Tax Leader	marchan@deloitte.com	+603 7610 8966
Toh Hong Peir Energy and Chemicals Tax Leader	htoh@deloitte.com	+603 7610 8808
Tham Lih Jiun Real Estate Tax Leader	ljtham@deloitte.com	+603 7610 8878
Thin Siew Chi Technology, Media & Telecommunications Tax Leader	sthin@deloitte.com	+603 7610 8878

Other specialist groups

Name	E-mail	Contact number
Tham Lih Jiun Chinese Services Group Leader	ljtham@deloitte.com	+603 7610 8875
Mark Chan Japanese Services Group Leader	marchan@deloitte.com	+603 7610 8966
Chee Pei Pei Korean Services	pechee@deloitte.com	+603 7610 8862

Group Leader

Branches

Branches/ Name	Email	Contact number
Penang		
Ng Lan Kheng	lkng@deloitte.com	+604 218 9268
Tan Wei Chuan	wctan@deloitte.com	+604 218 9888
Ipoh		
Eugene Chow Jan Liang	euchow@deloitte.com	+605 254 0288
Melaka		
Julie Tan	jultan@deloitte.com	+603 7610 8847
Johor Bahru		
Thean Szu Ping	spthean@deloitte.com	+607 268 0988
Kuching & Kota Kinabalu		
Tham Lih Jiun	ljtham@deloitte.com	+603 7610 8875



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