



Tax Espresso - Special Alert

IRBM e-Invoice Guideline (Version 2.3), e-Invoice Specific Guideline (Version 2.1)

Introduction

Following the issuance of the electronic invoice (e-Invoice) Guideline Version 2.3 and e-Invoice Specific Guideline Version 2.1 by the Inland Revenue Board of Malaysia (IRBM) on 20 February 2024 (reported in our [Special Alert](#)), the IRBM has issued an update to the earlier guidelines with the release of [e-Invoice Guideline Version 2.3](#) and [e-Invoice Specific Guideline Version 2.1](#), both dated 6 April 2024. In line with the commencement of electronic invoicing from 1 August 2024, the Inland Revenue Board of Malaysia (IRBM) has issued an updated [Software Development Kit \(SDK\) Version 1.0](#) on 6 April 2024. The SDK is a collection of tools,

libraries, and resources providing a set of functionalities, Application Programming Interfaces (APIs), and development guidelines to assist businesses in integrating their existing system to the MyInvois System via API.

In this Special Alert, we highlight the key changes in the e-Invoice Guideline (Version 2.3), e-Invoice Specific Guideline (Version 2.1), and the Software Development Kit (Version 1.0).

Key Changes to the e-Invoice Guideline (Version 2.2 to Version 2.3)

Paragraph in e-Invoice Guideline (Version 2.3)	Key changes (Indicated in Bold)
1.6.8	<p><u>Removal of expense type</u></p> <p>... To ease the adoption of e-Invoice, an e-Invoice (including self-billed e-Invoice) is not required for the following types of income or expense:</p> <p>...</p> <p>(f) Scholarship</p>
2.3.2	<p><u>Rephrased</u></p> <p>Batch Upload [<i>instead of "Generation" stated in version 2.2</i>]: Taxpayers can upload a certain number of e-Invoices in batches by uploading pre-defined Microsoft Excel spreadsheet [<i>instead of "a defined layout file" stated in version 2.2</i>] to the portal, containing the necessary invoice information.</p> <p>2. Batch Generation: Taxpayers can generate a certain amount of e-Invoices in batches by uploading a defined layout file to the portal, containing the necessary invoice information.</p>
2.3.8	<p><u>Removed format</u></p> <p>Step 9 – Reporting and Dashboard Services for Taxpayers</p> <p>... MyInvois Portal provides essential invoice details such as the invoice date, amount, invoice status, and other relevant information submitted to the IRBM, in the format of:</p> <p>...</p> <p>3. CVS report</p>

2.4.3

New paragraph

(c) information to form validation link (please refer to Get Recent Documents / Get Document / Get Documents Details in the SDK for guidance), via API.

Removal of paragraph

There will be an API to allow taxpayers to receive notifications from IRBM directly or via a technology provider (if Supplier utilizes a technology provider). The MyInvois System incorporates a Notification API that automatically triggers notifications to both Suppliers and Buyers upon the validation of an e-Invoice.

2.4.4 (version 2.2)

Removed paragraph

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

2.4.7

Removal of format type

... The API integration enables access to essential e-Invoice details such as the invoice date, amount, invoice status, and other relevant information submitted to IRBM, in the format of:

3. CSV report

4. PDF file

Appendix 1

Rephrased

Data Field	Description
Supplier's e-mail [Optional]	E-mail address of the Supplier
Buyer's e-mail [Optional]	E-mail address of the Buyer
Original e-Invoice Reference Number [Mandatory, 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, to the extent that it can be traced back to the original e-Invoice.
Issuer's Digital Signature	An electronic signature to ensure integrity and non-repudiation of documents. The e-Invoice shall be signed using the issuer's digital certificate. In the event where taxpayers utilise the services of a service provider, the e-Invoice shall be signed using the service provider's digital certificate. Please refer to the SDK for more details on digital certificate.
Tax Rate [Mandatory, where applicable]	The appropriate tax rate (be it in the form of percentage (%) or prevailing specified rate) that is applicable.
Total Net Amount [Optional]	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). This data field is applicable for invoice level only.
Total Payable Amount	Sum of amount payable (inclusive of total taxes

	chargeable and any rounding adjustment), excluding any amount paid in advance, applicable at invoice level only
Total Taxable Amount Per Tax Type [Optional]	Sum of amount chargeable for each tax type, applicable for invoice level only
Quantity [Optional]	Number of units of a particular product or service in a commercial transaction
Measurement [Optional]	Standard unit or system used to measure the product or service
Discount Rate [Optional]	Percentage of deduction from the original price of a product or service, applicable for line level and invoice level
Discount Amount [Optional]	Amount deducted from the original price of a product or service, applicable for line level and invoice level

Appendix 2

Rephrased

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

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

Paragraph in e-Invoice Specific Guideline (Version 2.1)	Key changes (Indicated in Bold)
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Table 3.2
Individual
Shipping
Recipient's
details to be
provided to
Supplier

New table

Data Field	Details to be included by Supplier in e-Invoice	Description
Shipping Recipient's Name	Name of individual Shipping Recipient	<p><u>For Malaysian individuals</u> Full name as per MyKad/MyTentera</p> <p><u>For non-Malaysian individuals</u> Full name as per passport/MyPR/MyKAS</p>
Shipping Recipient's Address	Address of individual Shipping Recipient	Individual Shipping Recipient is required to provide residential address.
Shipping Recipient's TIN	TIN of individual Shipping Recipient	<p><u>For Malaysian individuals</u> Option 1: TIN only Option 2: MyKad/MyTentera identification number Option 3: Both TIN and MyKad/MyTentera identification number</p> <p><u>For non-Malaysian individuals</u> Option 1: TIN only Option 2: Both TIN and passport number/MyPR/MyKAS identification number</p> <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</p>

		Guideline), along with the passport/MyPR/MyKAS identification number of the said individual.
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3.6 New paragraph

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.

New paragraph

3.6.5 Consolidation does not apply to self-billed e-Invoice, except for the following self-billed circumstances:

- (a) acquisition of goods or services from individual taxpayers (who are not conducting a business)
- (b) interest payment to public at large (regardless businesses or individuals)

Table 3.4 Removal of data fields

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

Data Field	Details to be included by Supplier in e-Invoice	Additional Remarks
Buyer's e-mail	E-mail address of Buyer	Supplier to input "NA"
Quantity	Number of units of a particular product or service in a commercial transaction	Supplier to input "1" for each line item included in the consolidated e-Invoice, regardless of the total number of receipts being consolidated in one (1) single line item.

Table 3.5

New paragraph

Industry/ Activity	Types of activities/ transactions where consolidated e-Invoice is not allowed
Luxury goods and jewellery	Note that this is currently being put on hold until such time when the details are made available. Taxpayers are allowed to issue a consolidated e-Invoice (in the event the buyers do not request for e-Invoice) until further notice.

4.2

Rephrased

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).** *[instead of "for goods sold or services rendered" stated in version 2.0]* for goods sold or services rendered.

Rephrased

4.2.2 Upon the implementation of e-Invoice, Suppliers are required to issue an 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.** *[instead of "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 a visual presentation in the form of statements/bills, to be sent to Buyers." stated in version 2.0]*

8

Rephrased

8.2 However, there are certain circumstances where another party (other than the Supplier) will be **required** *[instead of "allowed" stated in version 2.0]* to issue a self-billed e-Invoice.

Rephrased

8.3 For e-Invoice purposes, **Buyer shall issue** *[instead of "will be allowed" stated in version 2.0]* self-billed e-Invoices for the following transactions:

Removal of section

8.3 (f) Acquisition of goods or services from individual taxpayers (who are not conducting a business) (applicable only if the other self-billed circumstances are not applicable)

New addition

8.3 (g) Interest payment, except:

- i. Businesses (e.g., financial institutions, etc.) that charge interest to the public at large (regardless of businesses or individuals);**
- ii. Interest payment made by employee to employer; and**
- iii. Interest payment made by foreign payor to Malaysian taxpayers.**

...

New examples

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

Perniagaan Nusa Kasih is not required nor allowed to issue a self-billed e-Invoice for the said expense and may continue to use the handwritten receipt provided by Mak Cik Rosa to substantiate tax purposes.

Upon full implementation of e-Invoice on 1 July 2025, Mak Cik Rosa is required to issue an e-Invoice for all of her sales (either individual or consolidated e-Invoice) and submit them for IRBM's validation.

Example 14

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

From their discussions with the landlords, Best Mesra Sdn Bhd understands that the landlords are individuals who are not business entities.

As such, Best Mesra Sdn Bhd is required to assume the role of a 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 the bank, Bank Primaras is required to issue an e-Invoice (in the visual representation format of statement/bill) to Adi for the instalment in relation to the mortgage loan, in accordance with the exception provided under Section 8.3(g)(i) of this e-Invoice Specific Guideline.

Example 16

Cee Sdn Bhd has obtained a RM10 million loan for business purposes from its holding company, Beeny Sdn Bhd. Beeny Sdn Bhd charges an arm’s length interest to Cee Sdn Bhd.

In line with Section 8.3(g) of this e-Invoice Specific Guideline, Cee Sdn Bhd is required to assume the role of Supplier and issue a self-billed e-Invoice for the interest paid to Beeny Sdn Bhd.

New paragraph

8.5 As the Buyer is required to assume the role of Supplier and issue a self-billed e-Invoice, the Buyer is obliged to share a validated self-billed e-Invoice with the Supplier upon validation. Where the Buyer submits the self-billed e-Invoice for IRBM’s validation via the 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 before sharing it with the Supplier.

Table 8.1

Removal of transaction

Transaction	Supplier	Buyer (assumes the role of Supplier to issue self-billed e-Invoice)
Payment/Credit to taxpayers recorded in a statement/bill issued on a periodic basis (e.g., rebate)	Recipient of the payment/credit	Taxpayer that makes the payment/credit

8.7 New paragraph
 In facilitating a more efficient e-Invoice issuance process and to ease the burden of individual Suppliers in providing TIN and identification number details, the 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 New Paragraph
 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.

Table 8.3 New table

Data field	Details to be included by Buyer in a self-billed e-invoice	Additional Remarks
Supplier's Name	Name of Supplier	<p>For Business: Name of business</p> <p>For Malaysian individuals: Full name as per MyKad/MyTentera</p> <p>For non-Malaysian individuals: Full name as per passport/ MyPR/ MyKAS</p>
Supplier's TIN	TIN of Supplier	<p><u>For Malaysian Businesses</u> Buyer to input the Supplier's TIN and business registration number.</p> <p><u>For Foreign Businesses</u> Where available, Buyer to input foreign Supplier's business registration number and TIN. Where TIN is not available or not provided, Buyer to input</p>

		<p>“E10000000030” for foreign supplier. Where business registration number is not available or not provided, Buyer to input “NA”</p>
Supplier’s Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p><u>For Malaysian Individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: MyKad/ MyTentera identification number only iii. Option 3: Both TIN and MyKad/MyTentera identification number <p><u>For non-Malaysian Individuals</u></p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: Both TIN and passport number/MyPR / MyKAS identification 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, 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>
Supplier’s Address	Address of Supplier	Buyer to input the business address (for business)/residential address (for individual) of Supplier.

Supplier's Contact Number	Telephone number of Supplier	Buyer to input the contact number of Supplier.
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 " NA ".
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 "00000" if such information is not available or not provided.
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 "NA" if such information is not available or not provided.
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.
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

<u>Rephrased</u>		
Data field	Details to be included by Buyer in a self-billed e-invoice	Additional Remarks
Supplier's TIN	TIN of Supplier	<u>For Malaysian Businesses</u>

		<p>Buyer to input the Supplier's TIN and business registration number.</p> <p>For Foreign Businesses 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>
Supplier's Registration/ Identification Number/ Passport Number	Details of registration/ identification number/ passport number	<p>For Malaysian Individuals</p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: MyKad/ MyTentera identification number only iii. Option 3: Both TIN and MyKad/MyTentera identification number <p>For non-Malaysian Individuals</p> <ul style="list-style-type: none"> i. Option 1: TIN only ii. Option 2: Both TIN and passport number/MyPR / MyKAS identification 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, Buyer may use the general TIN (as listed in Appendix 1 of this e-Invoice Specific Guideline), along with the passport number/MyPR /MyKAS</p>

		identification number of the said individual.
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Removed

Data field	Details to be included by Buyer in a self-billed e-invoice	Additional Remarks
Supplier's e-mail	E-mail address of Supplier	Where available, Buyer to input the e-mail address of Supplier. Buyer to input "NA" if such information is not available or not provided.

9.4.4

New paragraph

In facilitating a more efficient e-Invoice issuance process and 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.

Table 9.1

Removed

Data field	Details to be included by Buyer in a self-billed e-invoice	Additional Remarks
Supplier's e-mail	E-mail address of Supplier	Where available, Seller to input the e-mail address of Agent/Dealer/Distributor. Seller to input "NA" if such information is not available or not provided.

10.4

10.4.8

Rephrased

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

10.4.9

New paragraph

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

13.3

Removal of sentences

Supplier may opt to provide either of the following for the purposes of e-Invoice issuance:

13. Supplier may submit the e-Invoice in the relevant foreign currency and the applicable currency exchange rate, without the RM-equivalent;
- ii. Supplier may submit the e-Invoice in the relevant foreign currency and the applicable RM-equivalent, without the currency exchange rate; or
- iii. Supplier may submit the e-Invoice in the relevant foreign currency, the applicable RM-equivalent along with the currency exchange rate.

Rephrased

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

New paragraph

For the purposes of self-billed e-Invoice for importation of goods, the Malaysian taxpayers may use their internal currency exchange rate.

Key Changes to the Software Development Kit (Version Beta to Version 1.0)

Section	Key changes
Data Structure	<p>Changes to several elements including, but not limited to:</p> <ul style="list-style-type: none"> • Email Address for both Supplier and Buyer - Change from Mandatory to Optional • Shipping Recipient Name, Address, TIN, and Registration Number - Change from Optional to Mandatory • Fields that were Optional, where applicable were changed to Optional • Updated Field description for Fee/Charge Rate <p>Introduced cardinality as an additional column, to indicate the number of instances of information that are allowed for each element.</p> <p>Added Tax Exemption Field for both Invoice and Invoice Line.</p>
Classification Codes	Introduce new Classification code ' 044 - Vouchers, gift cards, loyalty points, etc '
Digital Signature and Validation	Updated guidance on creating digital signature, including the requirements and considerations. Sample of an invoice in XML and JSON with Signature is included.
FAQ	<p>Taxpayers are requested to request their Client ID and Client Secret to access the Sandbox environment, which will be ready by the end of April, by sending an email request to sdkmyinvois@hasil.gov.my with the following information:</p> <p><i>Taxpayer TIN</i> <i>Business Registration Number</i> <i>Company Name</i> <i>Company Email Address</i> <i>ERP System Name</i></p>
Other Updates	<p>Updates to API documentation, including error responses and inputs.</p> <p>Updates to mathematical mapping.</p> <p>Updates to currency exchange rate and file size limitation. The e-Invoice file size rules are as follows:</p>

5 MB maximum submission size;
100 maximum e-Invoices per submission; and
300 KB maximum per e-Invoice.

No restriction on the number of lines in an e-Invoice will
be imposed, provided that the above rules are met.

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