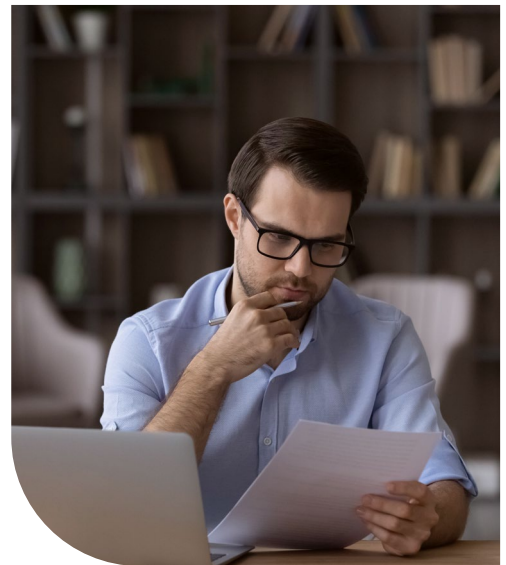


Release of e-Invoice Software Development Kit and updated e-Invoice guidelines

The beta version of e-Invoice [Software Development Kit \(SDK\)](#), and the updated e-Invoice guidelines ([e-Invoice Guideline Version 2.2](#) and [e-Invoice Specific Guideline Version 2.0](#)) was published by the Inland Revenue Board of Malaysia (IRBM) on 9 February 2024.

The SDK provides guidance to assist businesses in integrating their existing system to the IRBM’s MyInvois System. The SDK covers the following areas:

- Application Programming Interfaces (APIs);
- Standard inputs dan outputs;
- Standard error codes;
- Document type descriptions;
- Document validation rules;
- Code tables;
- Integration guidelines; and
- Frequently asked questions (FAQs).



Below are the salient changes/clarifications to the e-Invoice guidelines:

- Individuals not carrying on business are exempted from issuing e-Invoice (including self-billed e-Invoice).
- The data fields increased from 51 to 55 fields with 37 mandatory fields and 18 optional fields.
- The IRB has prescribed two methods (or combination of both) of consolidating e-Invoices. Taxpayers are required to submit a consolidated e-Invoice for each branch or location (adopting one of the methods prescribed). Taxpayers are no longer allowed to adopt a preferred consolidation method or to summarise all receipts of each branch or location as separate line items.

Previous	Current
The summary of each receipt is presented as separate line items in the consolidated e-Invoice.	
The summary of all the receipts is presented as a single line item in the consolidated e-Invoice.	The list of receipts (in 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).

- Consolidated e-Invoice does not apply to self-billed e-Invoice.
- For staff perquisite and staff claims, concession is provided for employer to use either e-Invoice issued in the name of employee or existing supporting documents (e.g. bills, receipts and invoices) issued by the supplier.
- Transactions allowed for self-billed e-Invoice has been expanded to include payment/credit to taxpayers recorded in a statement/bill issued on a periodic basis (e.g. rebate) and interest payment.
- Payment to agents, dealers or distributors in non-monetary form is also subject to e-Invoice.
- Timing of issuing e-Invoice for import of goods / services are as follows:
 Importation of goods: upon obtaining customs clearance.
 Importation of services: upon the earlier of payment made or receipt of invoice by the Malaysian purchaser.

For transactions conducted in foreign currencies, the Supplier may select either of the following information to be included in the e-invoice:

- a) Foreign currency and currency exchange rate, without RM-equivalent;
- b) Foreign currency and RM-equivalent, without currency exchange rate; or
- c) Both (i.e. foreign currency, currency exchange rate and the RM-equivalent)
- Details and process flows of e-Invoice have been provided for E-commerce transactions.

We would like to highlight that the SDK and guidelines may be subject to changes. For further details, please click on the links above or please contact your respective Grant Thornton tax adviser should you require further guidance.



Contact us to discuss how we can help with e-Invoicing



Chow Chee Yen
 Senior Executive Director
 T +603 2692 4022
 E cheeyen.chow@my.gt.com



Alan Chung
 Senior Executive Director
 T +603 2692 4022
 E alan.chung@my.gt.com

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