

Updated e-Invoice Software Development Kit and e-Invoice Guidelines: 6 April 2024

The updated e-Invoice [Software Development Kit \(SDK\) \(1.0\)](#) and the updated e-Invoice Guidelines ([e-Invoice Guideline Version 2.3](#) and [e-Invoice Specific Guideline Version 2.1](#)) was published by the Inland Revenue Board of Malaysia (IRBM) on 6 April 2024.

A) Key updates in SDK 1.0

- Addition of classification code 044 - Vouchers, gift cards, loyalty points, etc.;
- Updated guidance with Digital Signature Creation and Validation, along with sample;
- Updated list of Sandbox APIs and Sandbox Identity Service URL on the FAQ page; and
- Updates to currency exchange rate and file size limitations (see below).

B) Salient changes/clarifications to the e-Invoice Guideline Version 2.3

- E-Invoice is now required for scholarship payments (previously not required). Scholarship providers may issue consolidated self-billed e-Invoice as scholarship recipients are individuals who are not conducting a business.
- Issuer's Digital Signature : In the event where taxpayers utilise the services of service provider, the e-Invoice shall be signed using service provider's digital certificate.
- Supplier's and buyer's emails are now optional fields, thus the mandatory fields have reduced from 37 to 35 fields while optional fields have increased from 18 to 20 fields.

C) Salient changes/clarifications to the e-Invoice Specific Guideline Version 2.1

- The guidelines now specify the details to be provided by the individual Shipping Recipient for the issuance of the annexure to the e-Invoice.
- In order to improve the performance of the MyInvois System, the following limitations have been put in place (for the issuance of consolidated e-Invoice):
 - a) Maximum size of 5MB per submission;
 - b) Maximum of 100 e-Invoices per submission; and
 - c) Maximum size of 300KB per e-Invoice.
- Consolidated self-billed e-Invoice can now be issued for the following circumstances only:
 - a) Acquisition of goods or services from individual taxpayers (who are not conducting a business); and
 - b) Interest payment to public at large (regardless businesses or individuals).



- The Buyer shall issue a self-billed e-Invoice to the Supplier for interest payment, except for the following circumstances:
 - a) Businesses (e.g. financial institutions, etc.) that charge interest to public at large (regardless businesses or individuals);
 - b) Interest payment made by employee to employer; and
 - c) Interest payment made by foreign payor to Malaysian taxpayers.
 The Supplier is required to issue the e-Invoice for the above exceptions.
- Self-billed e-Invoice is no longer required for payment/credit to taxpayers recorded in a statement/bill issued on a periodic basis (e.g. rebate).
- Timing of issuing self-billed e-Invoice for import of goods / services have been updated as follows:
 - a) Importation of goods: latest by end of month following the month of obtaining customs clearance.
 - b) Importation of services: latest by end of month following the month upon the earlier of payment made or receipt of invoice from foreign supplier by the Malaysian purchaser.
- Transactions conducted in foreign currencies
 - a) Currency exchange rate is a mandatory field if the said e-Invoice is required to be converted into RM-equivalent. The previous option of providing at least two out of three information for such transactions are no longer available.
 - b) For importation of goods, the Malaysian purchaser may use their internal currency exchange rate for self-billed e-Invoice.

Based on the [IRBM media release dated 10 April 2024](#), pilot companies can access the e-Invoice sandbox starting from 10 April 2024 while other companies and service providers can access the same starting from 22 April 2024. To do so, taxpayers or service providers can email to IRBM (sdkmyinvois@hasil.gov.my) to apply for the Client ID and Client Secret and provide the information below:

1. Tax identification number (TIN)
2. Business registration number
3. Name of company
4. Company email address
5. Name of Enterprise Resource Planning (ERP) system used

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



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