



E-INVOICE GUIDELINE INLAND REVENUE BOARD OF MALAYSIA

This guideline is issued under section 134A of the Income Tax Act 1967

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TABLE OF CONTENT

TABLE OF CONTENT	1
SUMMARY OF CHANGES	3
ABBREVIATION	5
LIST OF TABLES	6
LIST OF FIGURES	7
ABOUT THE GUIDELINE	8
1.0 INTRODUCTION	9
1.1 About e-Invoice.....	9
1.2 Benefits of Adopting e-Invoice	10
1.3 Transaction Types.....	11
1.4 Scenarios and Types of e-Invoices	11
1.5 e-Invoice Implementation Timeline.....	13
1.6 Exemptions from implementing e-Invoice.....	16
2.0 GETTING READY FOR E-INVOICE	19
2.1 e-Invoice Overview Workflow.....	19
2.2 e-Invoice Model	19
2.3 e-Invoice model via MyInvois Portal.....	21
2.3.1 Pre-Submission – e-Invoice Submission Requirements	22
2.3.2 Step 1 – Creation and Submission	23

2.3.3 Step 2 – e-Invoice Validation.....	23
2.3.4 Step 3 – Notification.....	24
2.3.5 Step 4 – Sharing of e-Invoice	25
2.3.6 Step 5, 6 and 7 – Rejection or Cancellation.....	25
2.3.7 Step 8 – Storing e-Invoices.....	27
2.3.8 Step 9 – Reporting and Dashboard Services for Taxpayers.....	28
2.4 e-Invoice model via API.....	29
2.4.1 Pre-Submission – e-Invoice Submission Requirements	31
2.4.2 Step 1 – Submission.....	31
2.4.3 Step 2 – e-Invoice Validation.....	32
2.4.4 Step 3 – Notification.....	32
2.4.5 Step 4 – Sharing of e-Invoice	33
2.4.6 Step 5, 6 and 7 – Rejection and Cancellation.....	34
2.4.7 Step 8 – Storing e-Invoices.....	37
2.4.8 Step 9 – Reporting and Dashboards Services for Taxpayer.....	37
3.0 DATA SECURITY AND PRIVACY MONITORING BY IRBM	39
4.0 ASSESSING READINESS OF E-INVOICE	40
APPENDIX 1 – LIST OF REQUIRED FIELDS FOR E-INVOICE	41
APPENDIX 2 – LIST OF MANDATORY AND OPTIONAL FIELDS UNDER ANNEXURE TO THE E-INVOICE.....	49
GLOSSARY	51

SUMMARY OF CHANGES

This e-Invoice Guideline (Version 2.2) replaces the e-Invoice Guideline (Version 2.1) issued on 28 October 2023. The key changes made to this Guideline are summarised in the table below:

Paragraph in e-Invoice Guideline (Version 2.1)	Changes In This Guideline (Version 2.2)		
	Paragraph	Item	Reference
1.3	1.3	Removal of paragraph	Editorial change
1.4	1.4	Updated the terminology	Editorial change
Example 1	Example 1	Updated the example	Editorial change
Example 2	Example 2		
Example 4	Example 4		
1.5	1.5	Rephrased	Clarification
1.6.1	1.6.1	New addition	Clarification
1.6.2	1.6.2	Updated the terminology	Clarification
-	1.6.5	New	Clarification
Figure 2.2	Figure 2.2	Updated the diagram	Editorial change
Figure 2.3	Figure 2.3		
Figure 2.7	Figure 2.7		
Figure 2.11	Figure 2.11		
Figure 2.13	Figure 2.13		
Figure 2.15	Figure 2.15		
2.3.1.1	-	Removal of section	Editorial change
2.3.2	2.3.2	New paragraph	Clarification
2.3.3	2.3.3	Rephrased	Clarification
2.3.5	2.3.5	Rephrased	Clarification
2.3.6	2.3.6	Rephrased, removal of paragraph and new paragraph	Clarification

Paragraph in e-Invoice Guideline (Version 2.1)	Changes In This Guideline (Version 2.2)		
	Paragraph	Item	Reference
2.3.7	2.3.7	Rephrased	Clarification
2.4	2.4	Rephrased and new paragraph	Clarification and Editorial change
2.4.1	2.4.1	Removal of paragraph and new paragraph	Clarification and Editorial change
2.4.2	2.4.2	Rephrased and new paragraph	Clarification
2.4.3	2.4.3	Rephrased and removal of table	Clarification
2.4.5	2.4.5	Rephrased	Clarification
2.4.6	2.4.6	Rephrased and new paragraph	Clarification
2.4.9	-	Removal of section	Editorial change
Appendix 1	Appendix 1	Rephrased, new addition and removal of data fields	Clarification
Appendix 2	Appendix 2	Rephrased	Clarification
-	Glossary	New addition of Item 18	Clarification

ABBREVIATION

No.	Term	Definition
1.	API	Application Programming Interface
2.	B2B	Business-to-Business
3.	B2C	Business-to-Consumer
4.	B2G	Business-to-Government
5.	CLBG	Company Limited by Guarantee
6.	CTC	Continuous Transaction Controls
7.	ERP	Enterprise Resource Planning
8.	FAQ	Frequently Asked Question
9.	FTA	Free Trade Agreement
10.	IRBM	Inland Revenue Board of Malaysia
11.	ITA 1967	Income Tax Act 1967
12.	JSON	JavaScript Object Notation
13.	LLP	Limited Liability Partnership
14.	MSIC	Malaysia Standard Industrial Classification
15.	MSME	Micro, Small and Medium-sized Enterprises
16.	SDK	Software Development Kit
17.	SIT	System Integration Testing
18.	SST	Sales Tax and Service Tax
19.	TIN	Tax Identification Number
20.	UBL2.1	Universal Business Language Version 2.1
21.	XML	Extensible Markup Language
22.	XSD	XML Schema Definition

LIST OF TABLES

Table 1.1 – Targeted taxpayers for each implementation target date	13
Table 2.1 - Types of Mechanism and Key Features	20
Appendix Table 1 - List of data fields required to issue an e-Invoice	48
Appendix Table 2 - List of mandatory and optional fields under Annexure.....	50
Glossary Table 1	55

LIST OF FIGURES

Figure 2.1 - Typical workflow of e-Invoice in Malaysia	19
Figure 2.2 – Overall e-Invoice workflow via MyInvois Portal and/or API.....	21
Figure 2.3 – e-Invoice workflow via MyInvois Portal.....	22
Figure 2.4 – e-Invoice creation and submission workflow (MyInvois Portal)	23
Figure 2.5 – e-Invoice validation workflow (MyInvois Portal).....	24
Figure 2.6 – e-Invoice notification workflow (MyInvois Portal)	24
Figure 2.7 - Sharing of e-Invoice workflow (MyInvois Portal)	25
Figure 2.8 – e-Invoice rejection and cancellation workflow (MyInvois Portal).....	27
Figure 2.9 - Storing of e-Invoice workflow (MyInvois Portal)	28
Figure 2.10 - Reporting & Dashboards workflow (MyInvois Portal)	28
Figure 2.11 - e-Invoice model workflow via API	30
Figure 2.12 - e-Invoice submission workflow (API).....	31
Figure 2.13 - e-Invoice validation workflow (API)	32
Figure 2.14 - e-Invoice notification workflow (API)	33
Figure 2.15 - Sharing of e-Invoice workflow (API)	34
Figure 2.16 - e-Invoice rejection and cancellation workflow (API)	36
Figure 2.17 - Storing of e-Invoice workflow (API)	37
Figure 2.18 - Reporting and Dashboards workflow (API)	38

ABOUT THE GUIDELINE

This Guideline addresses the scope of implementation of the e-Invoice, which covers:

- The simplified e-Invoice concepts by presenting them in a clear and accessible manner for taxpayers to easily understand and implement.
- Step-by-step guidance on key aspects of e-Invoice, including implementation, compliance, and recordkeeping, to ensure taxpayers can follow a structured approach in meeting their obligations.
- Practical examples to illustrate real-life scenarios, demonstrating how e-Invoice requirements can be applied in different business contexts.
- Guidance to assist taxpayers in assessing their readiness for e-Invoice implementation and monitor compliance.
- Common questions and concerns that taxpayers may have regarding e-Invoice, offering clear explanations and solutions to common challenges. Additional guidance may be issued periodically on certain issues or industry matters. In addition, additional support documentation such as Software Development Kit (SDK), training materials and assistance from Inland Revenue Board of Malaysia (IRBM) to further aid stakeholders in understanding and implementing e-Invoice will be made available.

1.0 INTRODUCTION

To support the growth of the digital economy, the Government intends to implement e-Invoice in stages in an effort to enhance the efficiency of Malaysia's tax administration management. It is in line with the Twelfth Malaysia Plan, where the focus is on strengthening the digital services infrastructure and digitalising the tax administration.

The e-Invoice will enable real-time or near real-time validation and storage of transactions, catering to Business-to-Business (B2B), Business-to-Consumer (B2C) and Business-to-Government (B2G) transactions.

1.1 About e-Invoice

An e-Invoice is a digital representation of a transaction between a supplier and a buyer. e-Invoice replaces paper or electronic documents such as invoices, credit notes, and debit notes.

An e-Invoice contains the same essential information as traditional document, for example, supplier's and buyer's details, item description, quantity, price excluding tax, tax, and total amount, which records transaction data for daily business operations.

Figure 1.1 explains what an e-Invoice is and what an e-Invoice is not:

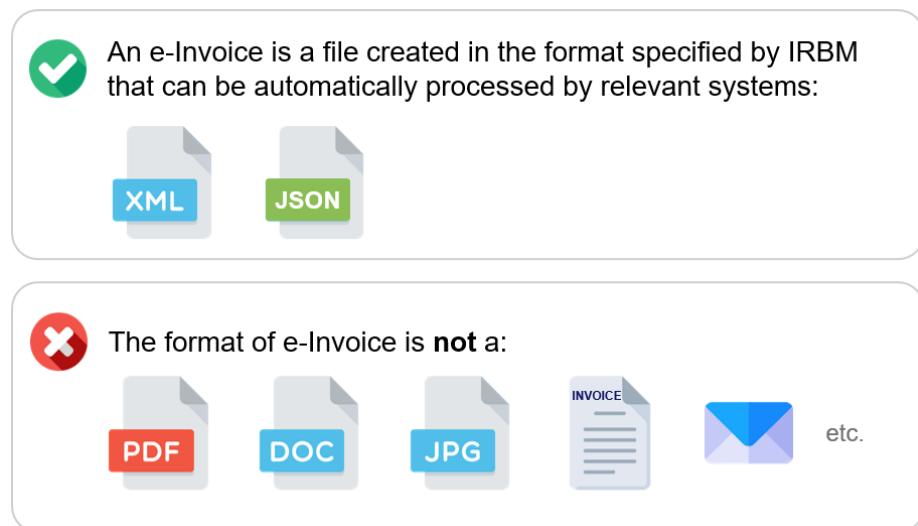


Figure 1.1 – What an e-Invoice is and what an e-Invoice is not

1.2 Benefits of Adopting e-Invoice

The implementation of e-Invoice not only provides seamless experience to taxpayers, but also improves business efficiency and increases tax compliance. Overall benefits include:

1. Unified invoicing process through the streamlining of transaction document creation, and submission of data electronically to IRBM. The automation of data entry for transactions reduces manual efforts and human errors;
2. Facilitate tax return filing through seamless system integration for efficient and accurate tax reporting;
3. For larger businesses, the adoption of e-Invoice enables the streamlining of operations, resulting enhanced efficiency and significant time as well as cost savings through automated processes, seamless data integration, and improved invoice management; and
4. For micro, small and medium-sized enterprises (MSMEs), the phased implementation offers a progressive and manageable transition to e-Invoice, allowing MSMEs to align their financial reporting and processes to be digitalised with industry standards, ensuring that MSMEs to adapt over a longer period and mitigating potential disruptions.

1.3 Transaction Types

e-Invoice covers typical transaction types such as B2B, B2C, and B2G. For B2G transactions, the e-Invoice flow will be similar to B2B.

e-Invoice applies to all taxpayers undertaking commercial activities in Malaysia.

All individuals and legal entities are required to comply with e-Invoice requirement, including:

1. Association;
2. Body of persons;
3. Branch;
4. Business trust;
5. Co-operative societies;
6. Corporations;
7. Limited liability partnership;
8. Partnership;
9. Property trust fund;
10. Property trust;
11. Real estate investment trust;
12. Representative office and regional office;
13. Trust body; and
14. Unit trust.

1.4 Scenarios and Types of e-Invoices

The e-Invoice model ensures a comprehensive and standardised approach to generation, transmission, and recordkeeping of transaction documents. Transactions that fall under e-Invoice implementation are driven by the following scenarios and invoice types.

Scenarios requiring e-Invoice to be issued:

1. **Proof of Income:** This document is issued whenever a sale or other transaction is made to recognise income of taxpayers; and
2. **Proof of Expense:** This type of document covers purchases made or other spending by taxpayers. It also includes returns and discounts. It can also be used to correct or subtract an income receipt in terms of the amounts documented. In addition, there are certain circumstances where taxpayers would have to issue self-billed e-Invoice to document an expense such as foreign transactions. For example, if the taxpayer acquired goods and/or services from foreign supplier and received an invoice from the foreign supplier who does not use Malaysia's MyInvois System, the taxpayer would be required to issue a self-billed e-Invoice to document the expense.

Types of e-Invoices to be issued:

1. **Invoice:** A commercial document that itemises and records a transaction between a Supplier and Buyer, including issuance of self-billed e-Invoice to document an expense.
2. **Credit Note:** A credit note is issued by Suppliers to correct errors, apply discounts, or account for returns in a previously issued e-Invoice with the purpose of reducing the value of the original e-Invoice. This is used in situations where the reduction of the original e-Invoice does not involve return of monies to the Buyer;
3. **Debit Note:** A debit note is issued to indicate additional charges on a previously issued e-Invoice; and
4. **Refund Note:** A refund note e-Invoice is a document issued by a Supplier to confirm the refund of the Buyer's payment. This is used in situations where there is a return of monies to the Buyer.

Further details on the types of e-Invoices to be issued are outlined in the Glossary section.

Example 1:

Mr. Jamal (Supplier) made a sale of 200 office chairs to Greenz Sdn. Bhd. (Buyer) and had issued an e-Invoice for the transaction. Greenz Sdn. Bhd. Paid RM2,000 for the 200 chairs (at RM10 per chair). However, 8 units of the office chairs received by Greenz Sdn. Bhd. were faulty and had been returned. Mr. Jamal issued a refund note e-Invoice of RM80 (i.e., RM10 X 8 faulty chairs) to document the refunded amount.

1.5 e-Invoice Implementation Timeline

e-Invoice will be implemented in phases to ensure smooth transition. The roll-out of e-Invoice has been planned with careful consideration, taking into account the turnover or revenue thresholds, to provide businesses with sufficient time to adapt.

Below is the mandatory e-Invoice implementation timeline:

No.	Targeted Taxpayers	Implementation Date
1.	Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024
2.	Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025
3.	All other taxpayers	1 July 2025

Table 1.1 – Targeted taxpayers for each implementation target date

The annual turnover or revenue for the implementation of e-Invoice will be determined based on the following:

1. Taxpayers with audited financial statements: Based on annual turnover or revenue stated in the statement of comprehensive income in the audited financial statements for financial year 2022.
2. Taxpayers without audited financial statements: Based on annual revenue reported in the tax return for year of assessment 2022.
3. In the event of a change of accounting year end for financial year 2022, the taxpayer's turnover or revenue will be pro-rated to a 12-month period for purposes of determining the e-Invoice implementation date.

Kindly note that for the purposes of the above determination, the annual turnover or revenue will be based on 2022's audited financial statements or tax return, as the case may be. Once the taxpayer's e-Invoice implementation timeline has been determined, any changes to the taxpayer's annual turnover or revenue in subsequent years will not change the taxpayer's obligations to implement e-Invoice based on the above-mentioned implementation timeline.

For clarity, the compliance obligation is from the issuance of e-Invoice perspective. In other words, taxpayers who are within the annual turnover or revenue threshold as mentioned in Table 1.1 are required to issue and submit e-Invoice for IRBM's validation according to the implementation timeline.

Any e-Invoice created and issued on or after the implementation date would be required to be an e-Invoice issued in accordance with the requirements set by IRBM. Invoices issued prior to e-Invoice implementation date applicable to the taxpayers are not required to be converted into e-Invoice.

As the compliance obligation of issuing e-Invoice lies with the Supplier (or the Buyer in the case of self-billed e-invoice), taxpayers may receive either normal receipt (if the Supplier has yet to implement e-Invoice in accordance with the implementation timeline) or validated e-Invoice during the transitional period, until full implementation has been in place.

Nonetheless, taxpayers can opt to voluntarily participate in the implementation of e-Invoice at an earlier date, regardless of their annual turnover or revenue.

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

Example 2

Company AZY changes the close of its accounting period from 30 June to 31 December. The original accounting period for financial year (FY) 2022 is from 1.7.2021 until 30.06.2022. The new accounting period after the change for FY2022 is from 1.7.2021 until 31.12.2022 (18 months). Based on the FY2022 audited accounts for 18 months, its annual turnover is RM60 million. The 12-month average turnover of Company AZY for FY2022 is RM40 million (RM60 million / 18 months x 12 months) and confirmation on the mandatory e-Invoice implementation date for Company AZY is 1 January 2025.

1.6 Exemptions from implementing e-Invoice

1.6.1 For the purposes of e-Invoice, the following persons are currently exempted from issuing e-Invoice (including issuance of self-billed e-Invoice):

- (a) Ruler and Ruling Chief¹
- (b) Former Ruler and Ruling Chief²
- (c) Consort of a Ruler of a State having the title of Raja Perempuan, Sultanah, Tengku Ampuan, Raja Permaisuri, Tengku Permaisuri or Permaisuri
- (d) Consort of a Former Ruler of a State previously having the title of Raja Perempuan, Sultanah, Tengku Ampuan, Raja Permaisuri, Tengku Permaisuri or Permaisuri
- (e) Government
- (f) State government and state authority
- (g) Government authority
- (h) Local authority
- (i) Statutory authority and statutory body
- (j) Facilities provided by the above government, authority or body (e.g., hospital, clinic, multipurpose hall, etc.)
- (k) Consular offices and diplomatic officers, consular officers and consular employees
- (l) Individual who is not conducting business

¹ As defined in Section 76 of the Income Tax Act 1967

² As defined in Section 76 of the Income Tax Act 1967 (excluding a former Governor or Yang di-Pertua Negara of a State)

1.6.2 Hence, the above-mentioned persons are not required to issue an e-Invoice (including self-billed e-Invoice). For tax purposes, the receipts issued by the above-mentioned persons would be used as proof of expense.

1.6.3 For clarity, Suppliers who provide goods or services to the persons listed in Section 1.6.1 above are required to issue e-Invoice, in accordance with the implementation timeline in Section 1.5.

1.6.4 However, in relation to transactions with persons in Section 1.6.1 (a), (b), (c), (d) and (k) above, Suppliers are allowed to replace the Buyer's details with the information stated in Table 3.3 of the e-Invoice Specific Guideline.

1.6.5 In relation to transactions with persons in Section 1.6.1 (e), (f), (g), (h), (i) and (j) above, Suppliers are allowed to input Buyer's TIN field with the general TIN assigned in Appendix 1 of the e-Invoice Specific Guideline.

1.6.6 The exemption in Section 1.6.1 will only be applicable to said persons. Any entities (e.g., companies, limited liability partnership, etc.) owned by the above-mentioned persons would still be required to implement e-Invoice, in accordance with the e-Invoice implementation timeline in Section 1.5.

1.6.7 Notwithstanding the exemption, the above-mentioned persons are welcomed to implement e-Invoice, supporting the Government's digital initiative.

1.6.8 The IRBM acknowledged there are various challenges in issuing e-Invoices for certain types of income or expense. 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:

- (a) Employment income
- (b) Pension
- (c) Alimony
- (d) Distribution of dividend in specific circumstances (Refer to Section 11 of e-Invoice Specific Guideline for more details)
- (e) Zakat
- (f) Scholarship

1.6.9 The exemptions mentioned in Section 1.6.1 and 1.6.8 will be reviewed and updated from time to time.

2.0 GETTING READY FOR E-INVOICE

2.1 e-Invoice Overview Workflow

Figure 2.1 demonstrates an overview of the e-Invoice workflow from the point a sale is made or transaction undertaken, and an e-Invoice is issued by the supplier via MyInvois Portal or API, up to the point of storing validated e-Invoices on IRBM's database for taxpayers to view their respective historical e-Invoices.



Figure 2.1 - Typical workflow of e-Invoice in Malaysia

2.2 e-Invoice Model

To facilitate taxpayers' transition to e-Invoice, IRBM has developed two (2) distinct e-Invoice transmission mechanisms:

- A portal (MyInvois Portal) hosted by IRBM; and
- Application Programming Interface (API).

Taxpayers can select the most suitable mechanism to transmit e-Invoice to IRBM, based on their specific needs and business requirements. To assist taxpayers in making an informed decision, Table 2.1 outlines the key features of and considerations for each option.

No.	Mechanism	Key Features	Considerations
1.	MyInvois Portal (Refer to Section 2.3 for more details)	<ul style="list-style-type: none"> - Enables individual generation through a comprehensive form and the option for batch generation through spreadsheet upload for processing multiple transactions 	<ul style="list-style-type: none"> - Accessible to all taxpayers - Businesses that need to issue e-Invoice but API connection is unavailable
2.	API (Refer to Section 2.4 for more details)	<ul style="list-style-type: none"> - Enables businesses to conveniently transmit high-volume of transactions - Methods to transmit e-Invoice via API include: <ul style="list-style-type: none"> (i) Direct integration of taxpayers' Enterprise Resource Planning (ERP) system with MyInvois System (ii) Through Peppol service providers (iii) Through non-Peppol technology providers 	<ul style="list-style-type: none"> - Requires upfront investment in technology and adjustments to existing systems. API connection may be made directly to IRBM or through intermediary technology providers - Ideal for large taxpayers or businesses with substantial transaction volume

Table 2.1 - Types of Mechanism and Key Features

Figure 2.2 provides an overview of the e-Invoice workflow via MyInvois Portal and/or API.

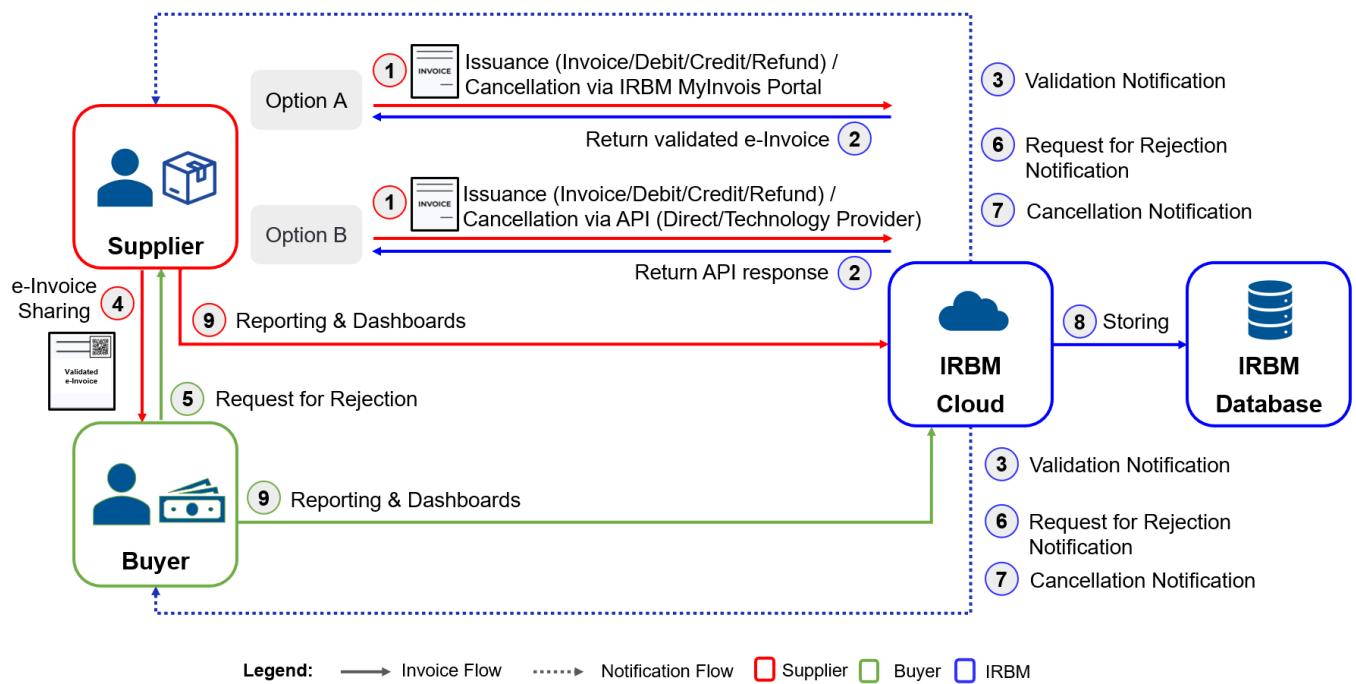


Figure 2.2 – Overall e-Invoice workflow via MyInvois Portal and/or API

Please refer to the relevant sections to gain a thorough understanding of the respective e-Invoice process.

2.3 e-Invoice model via MyInvois Portal

MyInvois Portal contains all the functionalities required for taxpayers (Supplier) to perform e-Invoice actions (i.e., generate, submit, view, cancel or reject invoice, etc.) and is specifically designed for the following purposes:

- Allows all taxpayers to view and search for their respective e-Invoices; and
- Provides a platform to taxpayers who are not able to issue an e-Invoice on their own system.

Taxpayers are required to login to MyTax Portal to utilise MyInvois Portal to perform their e-Invoice obligations in accordance with the rules and requirements outlined by IRBM.

Figure 2.3 showcases the e-Invoice model through the usage of MyInvois Portal.

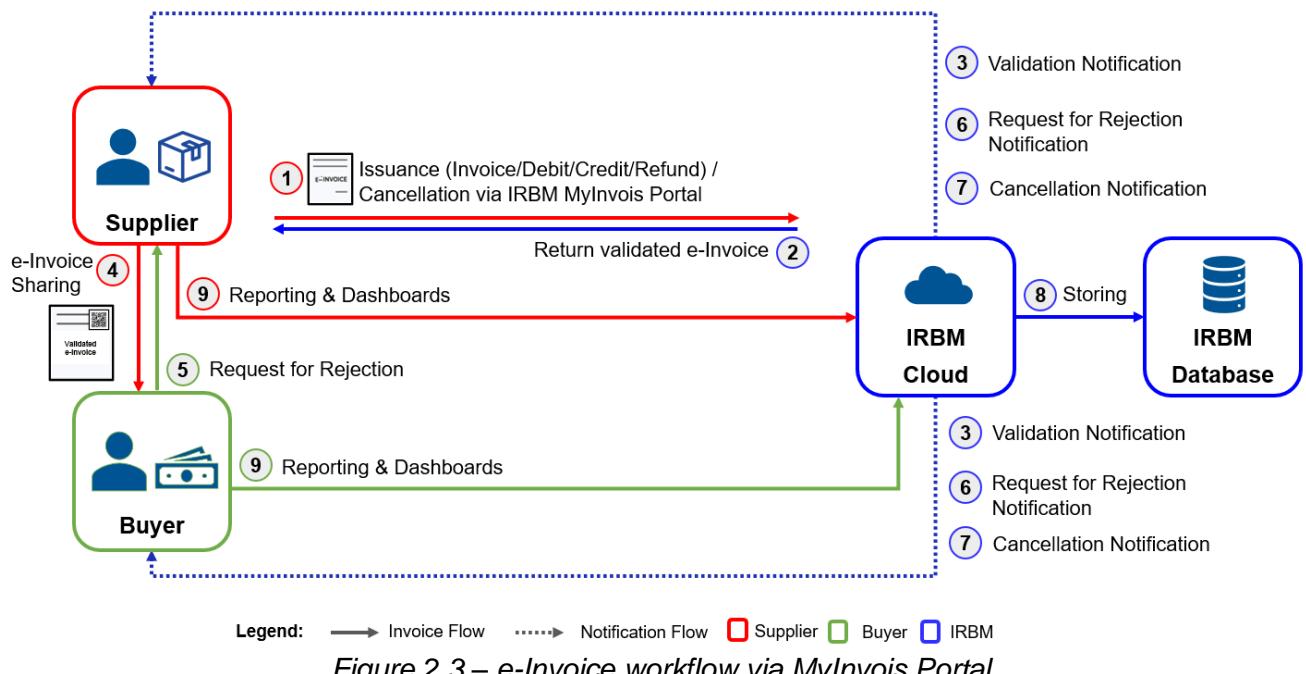


Figure 2.3 – e-Invoice workflow via MyInvois Portal

In the following section, each step in the Figure 2.3 of the e-Invoice model workflow via MyInvois Portal will be elaborated to provide a comprehensive understanding of its significance, function, and relationship to other steps.

2.3.1 Pre-Submission – e-Invoice Submission Requirements

2.3.1.1 How to Retrieve and Verify TIN

To facilitate the retrieval and verification of TIN for taxpayers, there are two (2) primary avenues available:

1. Utilise the MyTax Portal which allows businesses to conveniently check their TIN;
2. In the event that a TIN cannot be retrieved through this channel, taxpayers can use the [e-Daftar](#) platform to initiate registration and obtain their respective TIN via the steps below:
 - a. Log in to MyTax Portal
 - b. Choose the [e-Daftar](#) option

- c. Fill in the required fields (e.g., type of taxpayer, e-mail and phone number / mobile number)
- d. Click “Search” to register taxpayer’s TIN

2.3.2 Step 1 – Creation and Submission

When a sale or transaction is concluded (including e-Invoice adjustments such as debit note, credit note and refund note), the Supplier creates an e-Invoice and submits it to IRBM via the MyInvois Portal for validation immediately. Supplier is to ensure the accuracy of the information included in the e-Invoice that is submitted to IRBM for validation, to the extent possible.

Two (2) options are available:

1. **Individual Creation:** Taxpayers can create e-Invoices individually by completing a form with all the required fields. The taxpayer logs in to the MyInvois Portal; or
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.

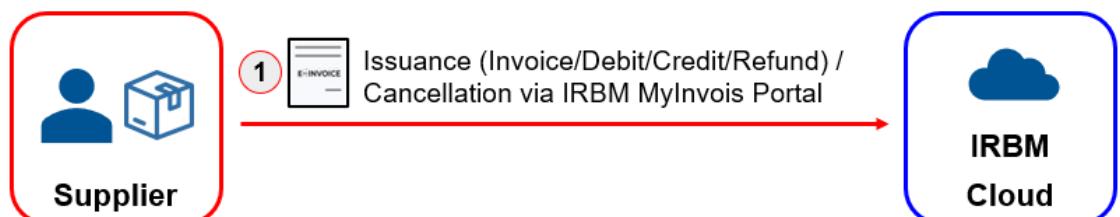


Figure 2.4 – e-Invoice creation and submission workflow (MyInvois Portal)

2.3.3 Step 2 – e-Invoice Validation

Once validated (which is done in near real-time), the Supplier will receive a validated e-Invoice as well as a visual representation of the validated e-Invoice in PDF from IRBM via the MyInvois Portal. The validated

e-Invoice will include, the IRBM Unique Identifier Number, date and time of validation, and validation link. The IRBM Unique Identifier Number will allow traceability by IRBM and will reduce instances of tampering with the e-Invoice.

If the e-Invoice is returned unvalidated, an error message will be displayed. The Supplier is required to correct the error and submit it for validation again once the errors have been corrected.

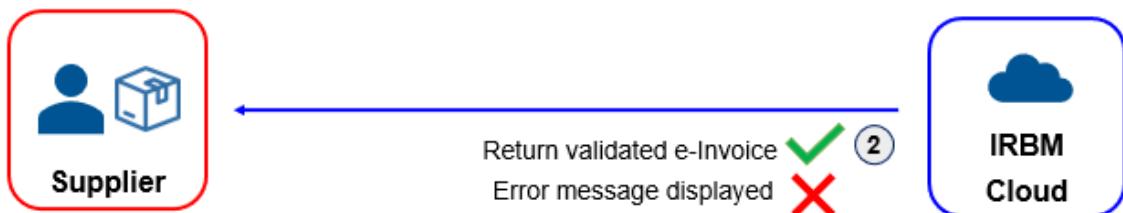


Figure 2.5 – e-Invoice validation workflow (MyInvois Portal)

2.3.4 Step 3 – Notification

Once the e-Invoice has been validated, IRBM will notify both the Supplier and Buyer via the MyInvois Portal. An e-mail will be sent for this notification. Notifications include invoice clearance and Buyer rejection requests.

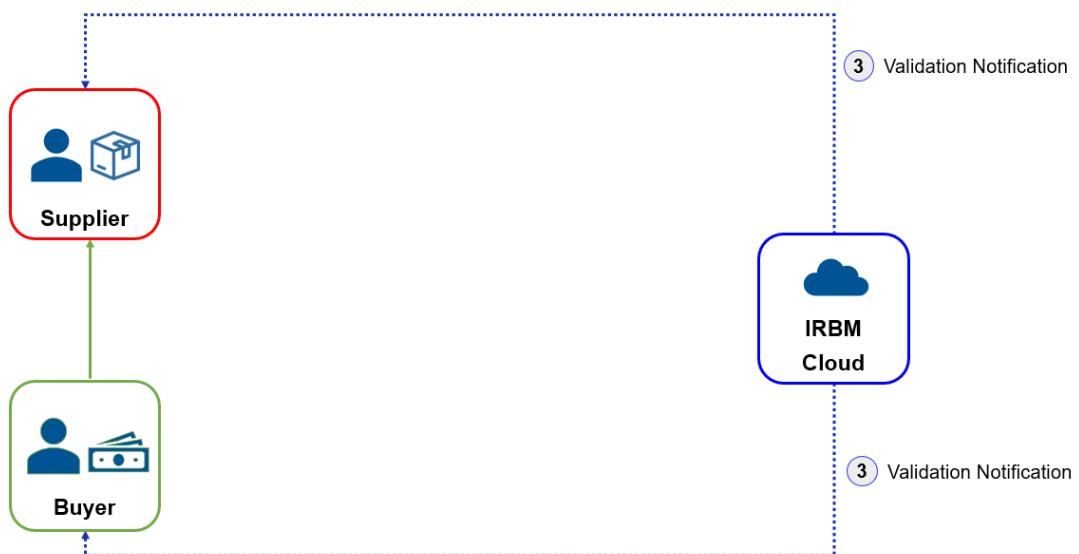


Figure 2.6 – e-Invoice notification workflow (MyInvois Portal)

2.3.5 Step 4 – Sharing of e-Invoice

Upon validation, the Supplier is obliged to share the validated e-Invoice with the Buyer. 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.

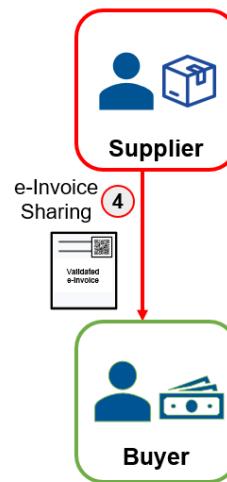


Figure 2.7 - Sharing of e-Invoice workflow (MyInvois Portal)

2.3.6 Step 5, 6 and 7 – Rejection or Cancellation

Once the e-Invoice has been validated by IRBM, Supplier and Buyer are allowed to cancel or reject the said e-Invoice, within a stipulated time.

1. Buyer to request rejection of the e-Invoice
 - a. If the e-Invoice contains errors, the Buyer is able to request rejection of the e-Invoice within 72 hours from the time of validation via the MyInvois Portal.
 - b. The rejection request should specify the reason, which can include erroneous information (e.g., SST number, business registration number, any business-related information, etc.).
 - c. Upon the Buyer initiating the rejection request, a notification will be sent to the Supplier.

- d. If the Supplier is satisfied / agreeable to the reason provided, the Supplier may proceed to cancel the said e-Invoice within 72 hours from the time of validation.
 - e. If the Supplier did not accept the request for rejection initiated by the Buyer (or did not proceed to cancel the said e-Invoice), no cancellation would be allowed after the 72 hours have elapsed. Any amendment thereon would require a new e-Invoice (e.g., credit note, debit note or refund note e-Invoice) to be issued.
2. Supplier to perform cancellation of e-Invoice
 - a. If the e-Invoice contains errors or was erroneously issued, the Supplier can cancel the e-Invoice within 72 hours from the time of the validation via MyInvois Portal.
 - b. Cancellation requests must also be accompanied by justifications.
 - c. Upon cancellation, a notification will be sent to the Buyer.

If the e-Invoice is not rejected or cancelled within 72 hours, no cancellation would be allowed. Any subsequent adjustments would have to be made by issuing a new e-Invoice (e.g., credit note, debit note or refund note e-Invoice).

Kindly note that the 72-hour timeframe for Buyers to raise rejection request and/or Supplier to cancel the e-Invoice is provided for the convenience of Supplier and Buyer. In the event the Supplier does not want to utilise the cancellation / rejection function, any adjustment can still be done via issuance of credit note / debit note / refund note e-Invoice.

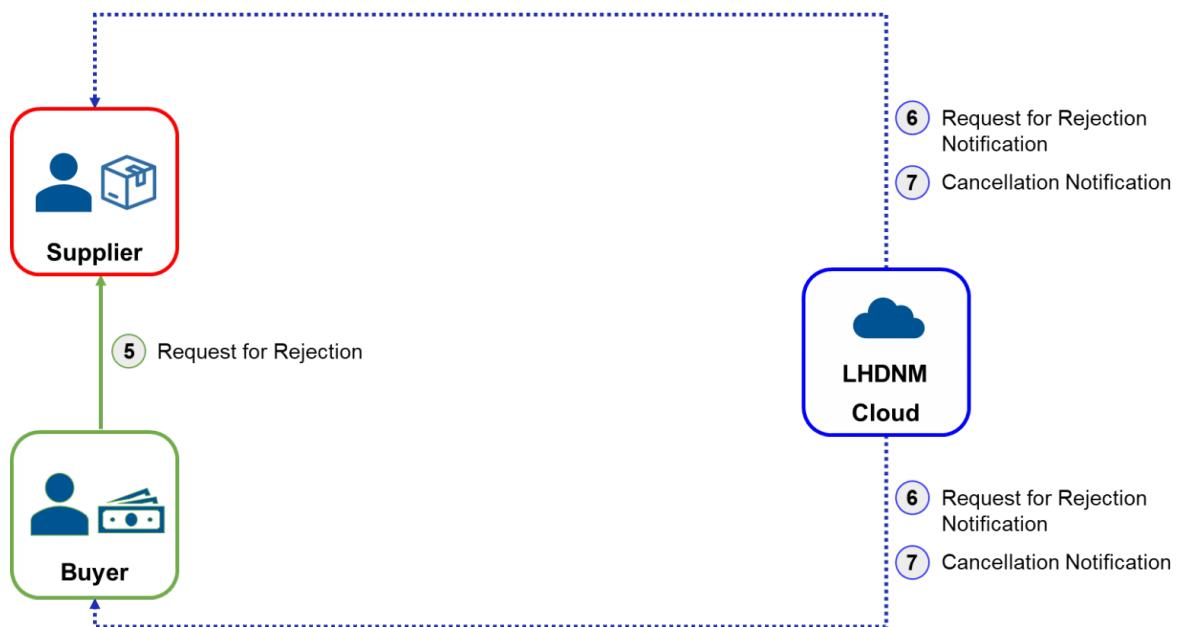


Figure 2. 8 – e-Invoice rejection and cancellation workflow (MyInvois Portal)

Example 3 (using MyInvois Portal, Step 1 to Step 7)

Stationery Hub Sdn. Bhd. (Supplier) is an MSME that supplies stationeries. Stationery Hub Sdn. Bhd. Generates an e-Invoice for the sale of 50 stationery items, purchased by Mrs. Kim (Buyer), on the MyInvois Portal and submits the e-Invoice for validation. Upon validation by IRBM, both Stationery Hub Sdn. Bhd. and Mrs. Kim are notified. Mrs. Kim receives the validated e-Invoice from Stationery Hub Sdn. Bhd. Mrs. Kim is responsible to check the e-Invoice for accuracy and completeness (e.g., TIN, price, product quantity, etc). In the event the e-Invoice contains errors, Mrs. Kim is able to request a rejection of the e-Invoice via the MyInvois Portal within 72 hours from the time of validation.

2.3.7 Step 8 – Storing e-Invoices

All validated e-Invoices will be stored in IRBM's database. Notwithstanding the storage of e-Invoice by IRBM, taxpayers are reminded to retain sufficient records and documentation in relation to the transaction.

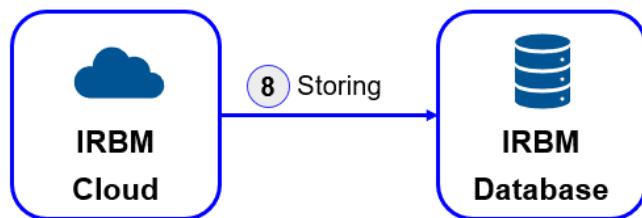


Figure 2.9 - Storing of e-Invoice workflow (MyInvois Portal)

2.3.8 Step 9 – Reporting and Dashboard Services for Taxpayers

Through the MyInvois Portal, both Supplier and Buyer will have the option to request and retrieve e-Invoice. MyInvois Portal provides essential invoice details such as the invoice date, amount, invoice status, and other relevant information submitted to IRBM, in the format of:

1. XML/ JSON, either one-by-one or in package
2. Metadata
3. CSV report
4. Grid
5. PDF file

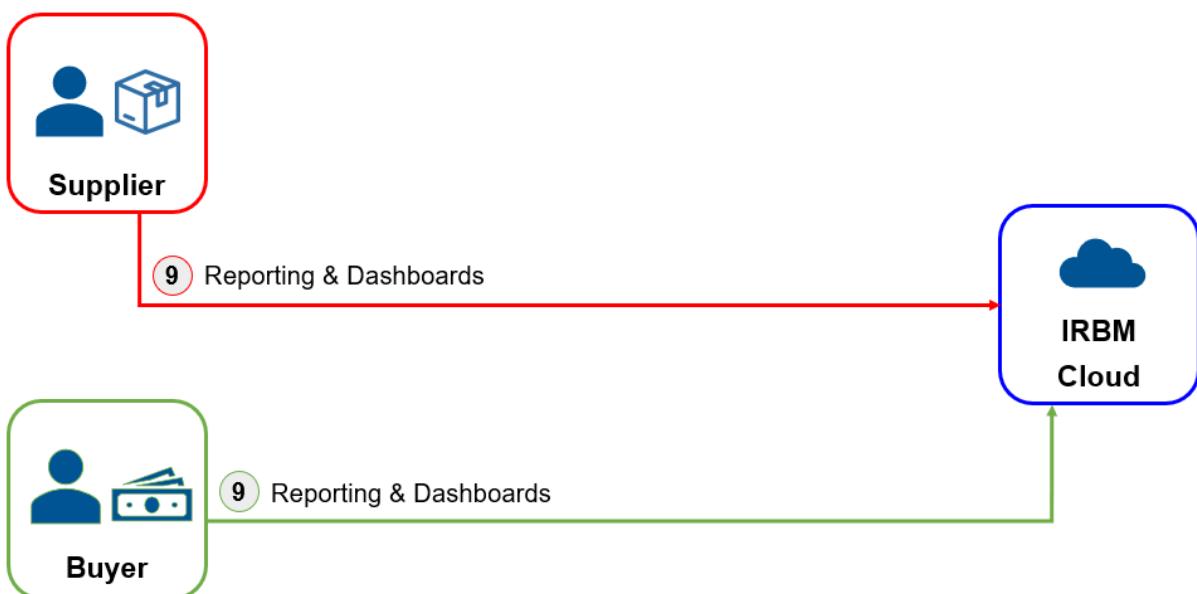


Figure 2.10 - Reporting & Dashboards workflow (MyInvois Portal)

For e-Invoices generated through MyInvois Portal, taxpayers would be able to request and retrieve the said e-Invoices via MyInvois Portal.

2.4 e-Invoice model via API

API allows taxpayers to submit e-Invoices directly to IRBM. Methods to transmit e-Invoice via API include:

- (i) Direct integration of taxpayers' ERP system with MyInvois System.
- (ii) Through Peppol service providers.
- (iii) Through non-Peppol technology providers.

The API integration and configuration guide along with the API endpoints are included in the SDK.

The e-Invoice structure has been specifically designed to cater to B2B, B2G and B2C transactions to ease e-Invoice procedures for businesses and individual taxpayers. The following formats will be supported for e-Invoice submission, while adhering to the data structure of Universal Business Language Version 2.1 (UBL2.1):

1. **Extensible Markup Language (XML):** XML is defined as a simple text-based format for representing structured information. It is one of the most widely used formats for sharing field structured information today. The syntax rules for XML are strict. It will not process files that contain errors and error messages will be sent to inform that rectification is required. Almost all XML documents can be processed reliably by computer software.
2. **JavaScript Object Notation (JSON):** JSON is a lightweight text-based data interchange format that is simpler to read and write as compared to XML. Though it is derived from a subset of JavaScript, it is language independent. Therefore, the code for generating and parsing JSON data can be written in any other programming language.

There are 55 data fields that are required to issue an e-Invoice. These fields are grouped into eight (8) categories:

1. Address
2. Business Details
3. Contact Number
4. Invoice Details
5. Parties
6. Party Details
7. Payment Info
8. Products / Services

In addition, for specific circumstances, an annex will be required to be submitted as part of the e-Invoice to IRBM.

For the list of data fields, refer to the [Appendix 1](#)

The summary of the e-Invoice model flow via API is diagrammatically depicted in Figure 2.11.

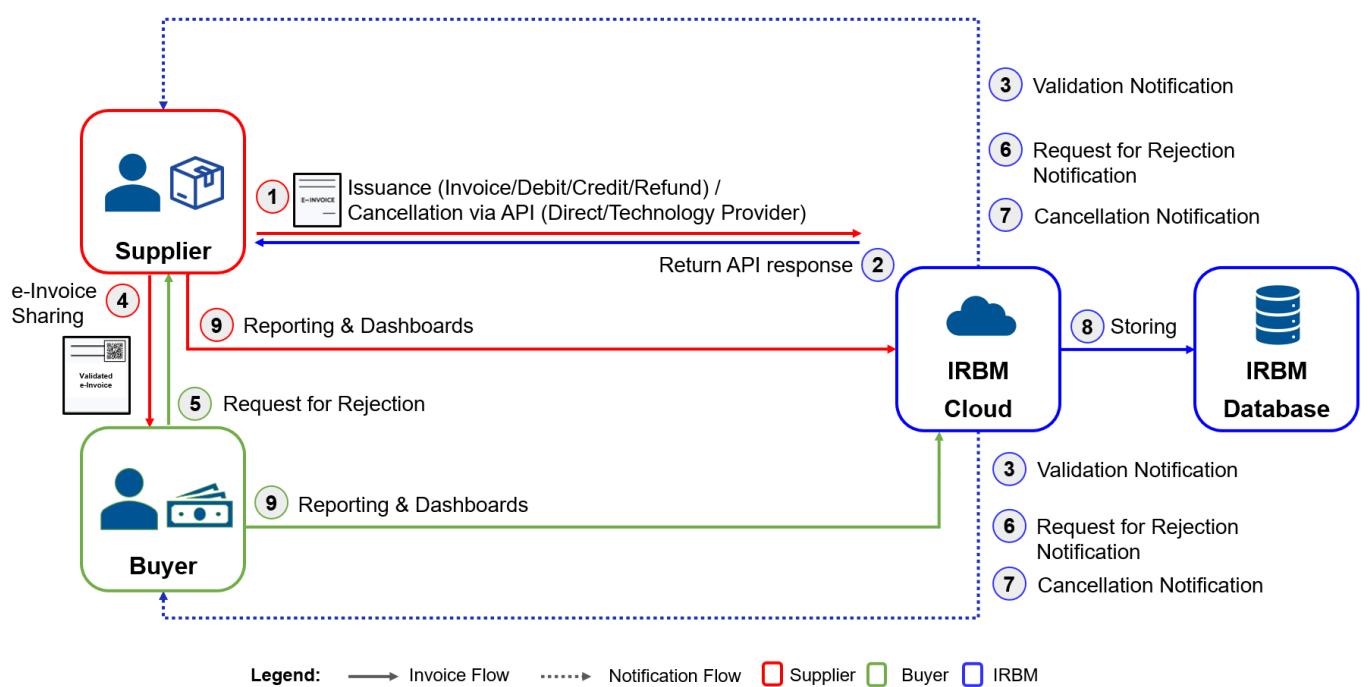


Figure 2.11 - e-Invoice model workflow via API

2.4.1 Pre-Submission – e-Invoice Submission Requirements

2.4.1.1 Digital Certificate

A digital certificate is a document (i.e., .cer or .pfx) that helps to verify the identity of the issuer issuing the e-Invoice. The digital signature will verify that the submitted e-Invoice originates from a specific taxpayer. The hashed value of the digital signature will be part of the e-Invoice API submission request body.

2.4.1.2 e-Invoice Preparation

Taxpayers need to configure their systems or engage a technology provider to assist them in generating e-Invoices in the required XML or JSON format with mandatory and optional fields in accordance with the defined structure.

2.4.2 Step 1 – Submission

When a sale or transaction is concluded (including e-Invoice adjustments), the Supplier or technology provider creates an e-Invoice in accordance with the defined UBL2.1 structure in XML / JSON format, and submits it to IRBM via API for validation. Supplier is to ensure the accuracy of the information included in the e-Invoice that is submitted to IRBM for validation, to the extent possible.

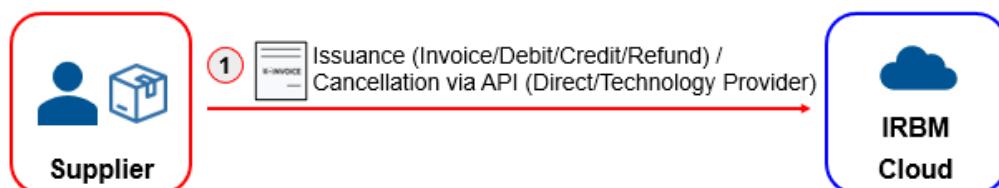


Figure 2.12 - e-Invoice submission workflow (API)

2.4.3 Step 2 – e-Invoice Validation

Once validated by the MyInvois System (which is done in near real-time), the Supplier or technology provider (if Supplier utilises a technology provider) will receive an API response with the following information:

- (a) the IRBM Unique Identifier Number from IRBM;
- (b) date and time of validation; and
- (c) validation link,

via API.

The IRBM Unique Identifier Number will allow traceability by IRBM and will reduce instances of tampering with the e-Invoice.

If errors are detected during validation, an API error response will be shown. Accordingly, API response will be provided upon successful validation.

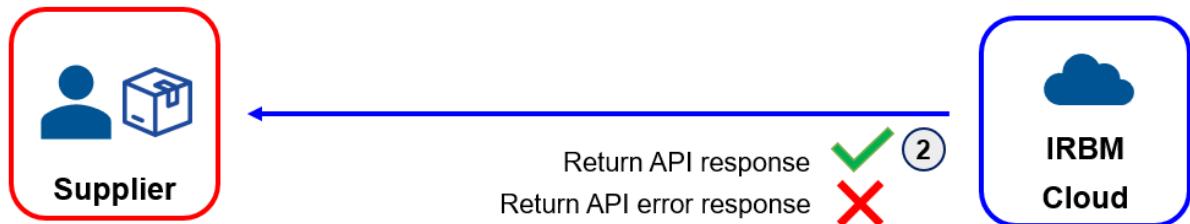


Figure 2.13 - e-Invoice validation workflow (API)

2.4.4 Step 3 – Notification

There will be an API to allow taxpayers to receive notifications from IRBM directly or via a technology provider (if Supplier utilises 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.



Figure 2.14 - e-Invoice notification workflow (API)

2.4.5 Step 4 – Sharing of e-Invoice

Upon validation of the e-Invoice, the Supplier is obliged to share the validated e-Invoice with the Buyer. In the event the Supplier shares the visual representation of the e-Invoice to the Buyer, the Supplier is required to ensure that the QR code is embedded accordingly, which the QR code can be used to validate the existence and status of the e-Invoice via MyInvois Portal.

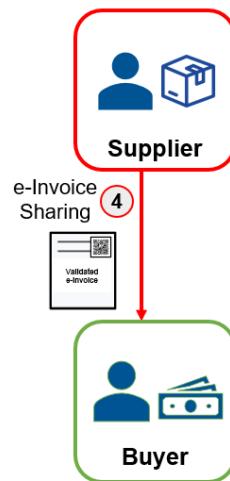


Figure 2.15 - Sharing of e-Invoice workflow (API)

2.4.6 Step 5, 6 and 7 – Rejection and Cancellation

Once the e-Invoice has been validated by IRBM, Supplier and Buyer are allowed to cancel or reject the said e-Invoice, within a stipulated time.

1. Buyer to request rejection of the e-Invoice via API
 - a. If the e-Invoice contains errors, the Buyer is able to request a rejection of the e-Invoice within 72 hours from the time of validation via API.
 - b. The rejection request in the request body of the API should specify the unique identifier of the e-Invoice and the reason for rejection, which can include erroneous information (e.g., SST number, business registration number, any business-related information, etc.).
 - c. Upon the Buyer initiating the rejection request, a notification will be sent to the Supplier.
 - d. If the Supplier is satisfied / agreeable to the reason provided, the Supplier may proceed to cancel the said e-Invoice within 72 hours from the time of validation.

If the Supplier did not accept the request for rejection initiated by the Buyer (or did not proceed to cancel the said e-Invoice), no cancellation would be allowed after the 72 hours have elapsed. Any amendment thereon would require a new e-Invoice (e.g., credit note, debit note or refund note e-Invoice) to be issued.

2. Supplier to perform cancellation of e-Invoice via API
 - a. If the e-Invoice contains errors or was erroneously issued, the Supplier can cancel the e-Invoice within 72 hours from the time of the validation via API where the request body of the API must contain the unique identifier of the e-Invoice.
 - b. Upon cancellation, a notification will be sent to the Buyer. The Supplier would need to issue a new e-Invoice in accordance with Step 1 above, if applicable.

If the e-Invoice is not rejected or cancelled within 72 hours, no cancellation would be allowed. Any subsequent adjustments would have to be made by issuing a new e-Invoice (e.g., credit note, debit note or refund note e-Invoice).

Kindly note that the 72-hour timeframe for Buyers to raise rejection request and/or Supplier to cancel the e-Invoice is provided for the convenience of Supplier and Buyer. In the event the Supplier does not want to utilise the cancellation / rejection function, any adjustment can still be done via issuance of credit note / debit note / refund note e-Invoice.

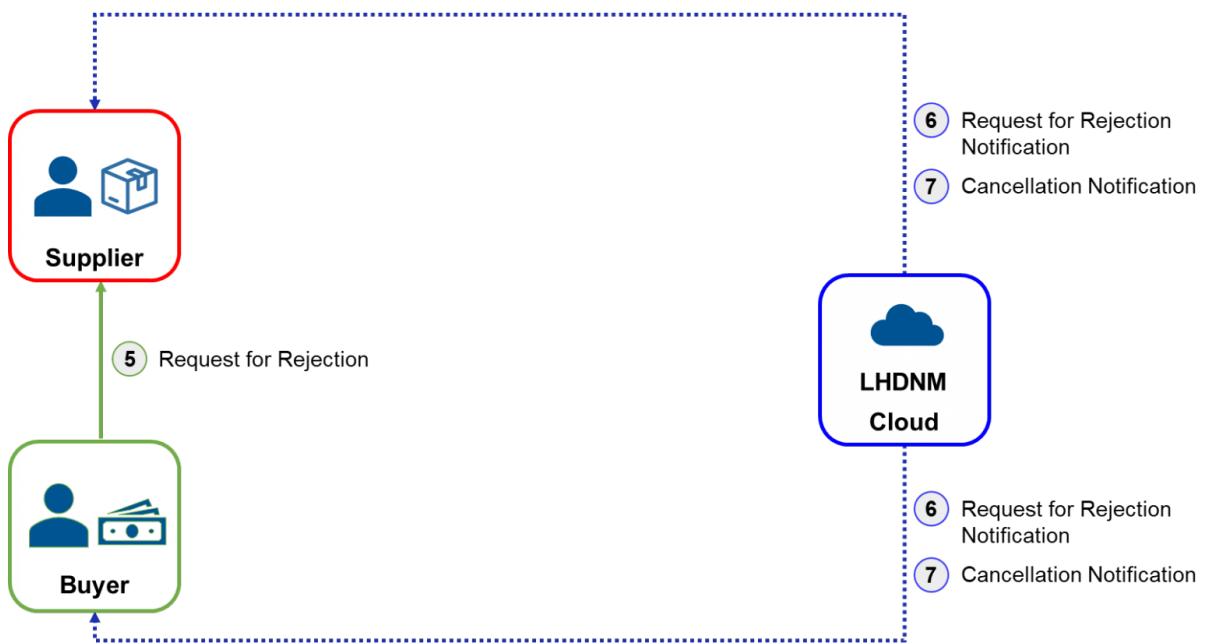


Figure 2.16 - e-Invoice rejection and cancellation workflow (API)

Example 4 (using API, Step 1 to Step 7)

Hebat Group (Buyer) obtains supplies of various fresh produce for all its hypermarket outlets directly from Fresh Food Hub (Supplier), once a week. For each sale made, Fresh Food Hub uses its own ERP system to generate and issue e-Invoices via API in XML / JSON format. Fresh Food Hub will be required to attach its digital signature on the e-Invoice to validate that the invoice originated from Fresh Food Hub. Upon validation of the e-Invoice by IRBM, Fresh Food Hub embeds a QR code which contains a validation link to the visual representation of the validated e-Invoice and shares it with Hebat Group.

Upon receiving the e-Invoice, Hebat Group's Finance Manager detected errors on the quantity and pricing for certain products. Within 72 hours, Hebat Group requested for a rejection of the said e-Invoice from Fresh Food Hub via MyInvois Portal or API (depending on the e-Invoice model adopted by Hebat Group) and included an explanation on the errors detected. Upon requesting for a rejection of the e-Invoice, a notification was sent by IRBM to both Fresh Food Hub and Hebat Group via API and/or e-mail. Fresh Food Hub contacted Hebat Group's

Finance Manager immediately to discuss on the errors and once the errors have been verified, Fresh Food Hub reissues a revised e-Invoice (and the process of issuing e-Invoice is repeated).

2.4.7 Step 8 – Storing e-Invoices

All validated e-Invoices will be stored in IRBM's database. Notwithstanding the storage of the e-Invoice, taxpayers are reminded to retain sufficient records and documentation in relation to the transaction.

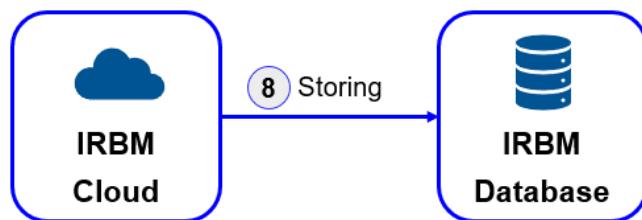


Figure 2.17 - Storing of e-Invoice workflow (API)

2.4.8 Step 9 – Reporting and Dashboards Services for Taxpayer

Through API integration, both Supplier and Buyer will have the option to request and retrieve e-Invoice, which can be seamlessly displayed on their respective systems. 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:

1. XML/ JSON, either one-by-one or in package
2. Metadata
3. CSV report
4. PDF file

Figure 2.18 depicts the integration to enable Suppliers and Buyers to efficiently retrieve and utilise e-Invoice within their own systems, thus streamlining processes and enhancing transparency in e-Invoice management.

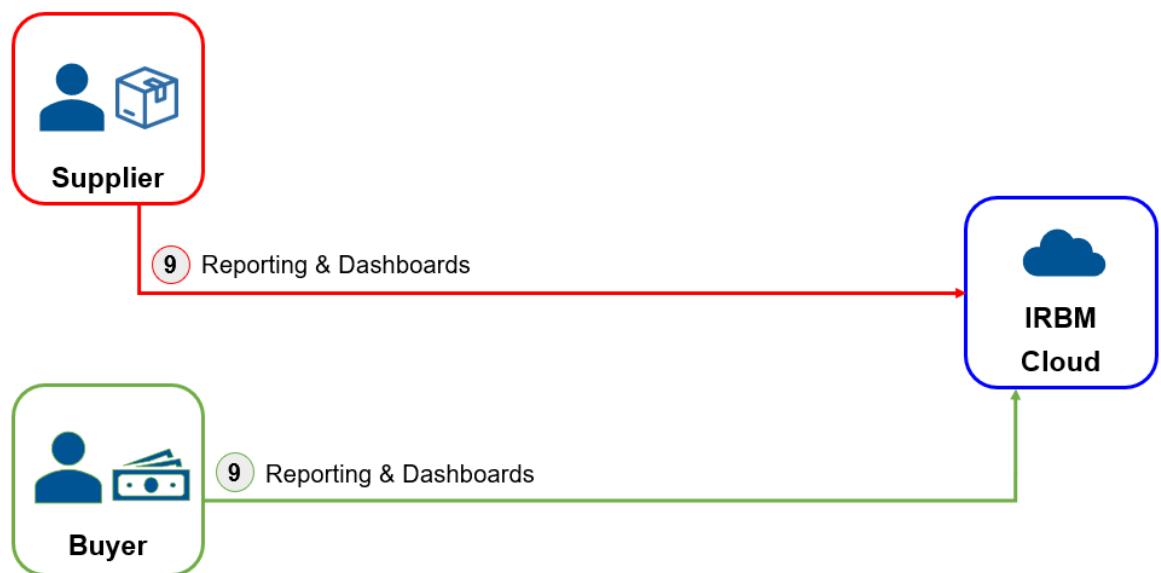


Figure 2.18 - Reporting and Dashboards workflow (API)

3.0 DATA SECURITY AND PRIVACY MONITORING BY IRBM

MyInvois System is designed by IRBM with the necessary Network & Security monitoring tools to ensure data security and privacy. Hence, these are some of the key steps that will be taken in monitoring the e-Invoice data security and privacy:

1. IRBM will assess the data protection needs. Before IRBM starts monitoring and auditing the e-Invoice data security and privacy, IRBM will identify the type of data that IRBM collects, processes, stores, and shares through the MyInvois System. By having that process in place, IRBM will understand the legal and contractual obligations that apply to the data, such as data privacy laws or specific industry standards. From the data protection needs, IRBM can define the data security and privacy policies and objectives.
2. Implementation of data protection controls in order to protect the e-Invoice from unauthorised access, modification, loss or disclosure. IRBM will implement appropriate technical and organisational controls. These may include encryption, authentication, access control, backup, firewall, antivirus, and logging of access.
3. Monitoring and auditing data protection performance and incidents. This can be done by benchmarking the performance against the objectives and industry best practices and reporting, investigating, resolving, and learning from any data breaches, errors, complaints, or violations that may affect the e-Invoice.
4. Based on the results of the monitoring and auditing activities, IRBM will continue to review and improve data protection practices to address any gaps, weaknesses, or opportunities for improvement in the data protection policies, controls, performance, or incidents.

4.0 ASSESSING READINESS OF E-INVOICE

To ensure that businesses are ready for the implementation of e-Invoice in the upcoming months, here are a few key steps that can be carried out to assess readiness and standardisation:

1. Allocate and equip personnel with the necessary capabilities to adopt and oversee the implementation of e-Invoice;
2. Determine availability of data sources and structure, current IT capabilities to support system readiness and processes to comply to e-Invoice requirements and obligations; and
3. Review current processes in issuing transaction documents (i.e., invoice, debit note, credit note, refund note).

APPENDIX 1 – LIST OF REQUIRED FIELDS FOR E-INVOICE

Appendix Table 1 sets out a list of required fields for an e-Invoice. Taxpayers are free to include additional fields, where required.

No.	Field Name	Description
Parties		
1.	Supplier's Name	Name of business or individual who will be the issuer of the e-Invoice in a commercial transaction
2.	Buyer's Name	Name of recipient of the e-Invoice in a commercial transaction
Supplier's Details		
3.	Supplier's TIN	Supplier's (i.e., issuer's) TIN assigned by IRBM
4.	Supplier's Registration / 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
5.	Supplier's SST Registration Number <i>[Mandatory for SST-registrant]</i>	Sales tax / service tax (SST) registration number of the Supplier *This is not applicable to Suppliers that are not SST-registered

No.	Field Name	Description
6.	Supplier's Tourism Tax Registration Number <i>[Mandatory for tourism tax registrant]</i>	Tourism tax registration number of the Supplier. This is only applicable to tourism tax registrant, which may consist of hotel operators and online travel operators
7.	Supplier's e-mail	E-mail address of the Supplier
8.	Supplier's Malaysia Standard Industrial Classification (MSIC) Code	5-digit numeric code that represent the Supplier's business nature and activity
9.	Supplier's Business Activity Description	Description of the Supplier's business activity
Buyer's Details		
10.	Buyer's TIN	Buyer's TIN assigned by IRBM
11.	Buyer's Registration / 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
12.	Buyer's SST Registration Number <i>[Mandatory for SST-registrant]</i>	SST registration number of the Buyer *This is not applicable to Buyers that are not SST-registered
13.	Buyer's e-mail	E-mail address of the Buyer

No.	Field Name	Description
Address		
14.	Supplier's Address	Address (registered, business, residential, etc.) of business or individual who will be the issuer of the e-Invoice in a commercial transaction
15.	Buyer's Address	Address (registered, business, residential, etc.) of recipient of the e-Invoice in a commercial transaction
Contact number		
16.	Supplier's Contact Number	The telephone number of the Supplier (e.g., office, mobile, fax)
17.	Buyer's Contact Number	The telephone number of the Buyer (e.g., office, mobile, fax)
Invoice details		
18.	e-Invoice Version	Current e-Invoice version (e.g., 1.0, 2.0, etc.)
19.	e-Invoice Type	Identifies the document type (e.g., invoice, credit note, debit note, refund note, etc.)
20.	e-Invoice Code / Number	Document reference number used by Supplier for internal tracking purpose (e.g., INV12345, CN23456, DN34567)

No.	Field Name	Description
21.	Original e-Invoice Reference Number <i>[Where applicable]</i>	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
22.	e-Invoice Date and Time	Date and time of issuance of the e-Invoice *Note that the date and time must be the current date and time
23.	Issuer's Digital Signature	An electronic signature to authenticate the e-Invoice
24.	Invoice Currency Code	Specific currency that is used to represent the monetary value stated in the e-Invoice
25.	Currency Exchange Rate <i>[Where applicable]</i>	Rate at which non-Malaysian currency will be converted into Malaysian Ringgit
26.	Frequency of Billing <i>[Optional]</i>	Frequency of the invoice (e.g., Daily, Weekly, Biweekly, Monthly, Bimonthly, Quarterly, Half-yearly, Yearly, Others / Not Applicable)
27.	Billing Period <i>[Optional]</i>	Interval of the transaction (e.g., 2025-01-01 – 2025-01-31)

No.	Field Name	Description
Products / services		
28.	Classification	Category of products or services being billed as a result of a commercial transaction (e.g., general expenses, medical expenses, donations, self-billed e-Invoice, etc.)
29.	Description of Product or Service	Details of products or services being billed as a result of a commercial transaction
30.	Unit Price	Price assigned to a single unit of a product or service
31.	Tax Type	Type of taxes that will be applicable (e.g., sales tax, service tax, tourism tax, etc.), applicable for both line item and invoice level
32.	Tax Rate <i>[Mandatory if applicable]</i>	The appropriate tax rate (be it in the form of percentage (%) or prevailing specified rate) that is applicable
33.	Tax Amount	The amount of tax payable, applicable for both line item and invoice level
34.	Details of Tax Exemption <i>[Mandatory if tax exemption is applicable]</i>	Description of tax exemption applicable (e.g., Buyer's sales tax exemption certificate number, special exemption as per gazette orders, etc.)
35.	Amount Exempted from Tax <i>[Mandatory if tax exemption is applicable]</i>	Total amount of tax exempted for sales tax or service tax purposes

No.	Field Name	Description
36.	Subtotal	Amount of each individual item/ service within the invoice, excluding any taxes, charges or discounts, applicable for line item only
37.	Total Excluding Tax	Sum of amount payable (inclusive of applicable discounts and charges), excluding any applicable taxes (e.g., sales tax, service tax). This data field is applicable for both line item and invoice level.
38.	Total Including Tax	Sum of amount payable inclusive of total taxes chargeable (e.g., sales tax, service tax), applicable for invoice level only
39.	Total Net Amount <i>[Optional, where applicable]</i>	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.
40.	Total Payable Amount	Sum of amount payable (inclusive of total taxes chargeable) excluding any amount paid in advance and any rounding adjustment, applicable at invoice level only
41.	Rounding Amount <i>[Optional, where applicable]</i>	Rounding amount added to the amount payable, applicable at invoice level only

No.	Field Name	Description
42.	Total Taxable Amount Per Tax Type <i>[Optional, where applicable]</i>	Sum of amount chargeable for each tax type, applicable for invoice level only
43.	Quantity <i>[Optional, where applicable]</i>	Number of units of a particular product or service in a commercial transaction
44.	Measurement <i>[Optional, where applicable]</i>	Standard unit or system used to measure the product or service
45.	Discount Rate <i>[Optional, where Applicable]</i>	Percentage of deduction from the original price of a product or service, applicable for line level and invoice level
46.	Discount Amount <i>[Optional, where applicable]</i>	Amount deducted from the original price of a product or service, applicable for line level and invoice level
47.	Fee / Charge Rate <i>[Optional, where applicable]</i>	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
48.	Fee / Charge Amount <i>[Optional, where applicable]</i>	Charge associated with the product or service imposed after tax, applicable for both line item and invoice level

No.	Field Name	Description
Payment info		
49.	Payment Mode <i>[Optional]</i>	Chosen mechanism through which funds are transferred from buyer to supplier (e.g., cash, cheque, bank transfer, credit card, debit card, e-Wallet/ Digital Wallet, etc.)
50.	Supplier's Bank Account Number <i>[Optional]</i>	The Supplier's bank account number to facilitate payment by Buyer
51.	Payment Terms <i>[Optional]</i>	An agreed-upon payment terms and conditions e.g., timing and method of payment
52.	Prepayment Amount <i>[Optional]</i>	Monetary value that is prepaid by the Buyer in order to fulfill the financial obligation
53.	Prepayment Date <i>[Optional]</i>	Date of prepayment received
54.	Prepayment Reference Number <i>[Optional]</i>	Unique identifier assigned to trace prepayment
55.	Bill Reference Number <i>[Optional]</i>	Supplier's internal billing reference number to facilitate payment from Buyer

Appendix Table 1 - List of data fields required to issue an e-Invoice

APPENDIX 2 – LIST OF MANDATORY AND OPTIONAL FIELDS UNDER ANNEXURE TO THE E-INVOICE

Additional mandatory fields to be included in Annexure to the e-Invoice		
<i>Applicable to transactions where goods are shipped to a different recipient and/or address (i.e., different from the Buyer's details)</i>		
1.	Shipping Recipient's Name	Name of shipping recipient of the products included in the e-Invoice in a commercial transaction
2.	Shipping Recipient's Address	Address (registered, business, residential, etc.) of business or individual who will be the shipping recipient of the products included in the e-Invoice in a commercial transaction
3.	Shipping Recipient's TIN	TIN of the shipping recipient assigned by IRBM
4.	Shipping Recipient's Registration Number	For businesses: Business registration number For Malaysian individual: MyKad/ MyTentera identification number For non-Malaysian individual: Passport number/ MyPR/ MyKAS identification number
<i>Applicable to import and export of goods</i>		
1.	Reference Number of Customs Form No.1, 9, etc.	Unique identifier assigned on the Declaration of Goods Imported

2.	Incoterms	A set of international trade rules that define the responsibilities of buyers and suppliers
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Additional optional fields to be included in Annexure to the e-Invoice

Applicable to import and export of goods

1.	Product Tariff Code <i>[Only applicable to goods]</i>	Harmonized System code of the goods under the relevant Sales Tax Orders
2.	Free Trade Agreement (FTA) Information <i>[For export only, if applicable]</i>	Details, provisions and requirements outlined within a trade agreement between two or more countries
3.	Authorisation Number for Certified Exporter (e.g., ATIGA number) <i>[For export only, if applicable]</i>	A unique identification number or code used for validation of a certified exporter by the relevant authority
4.	Reference Number of Customs Form No.2	Unique identifier assigned on the Declaration of Goods Exported
5.	Country of Origin	Description of origin of goods
6.	Details of other charges	Details of additional charges, along with the amount payable

Appendix Table 2 - List of mandatory and optional fields under Annexure

Note: The field requirements for an annex to the e-Invoice may be updated from time to time.

GLOSSARY

No.	Term	Definition
1.	API	Application Programming Interface (API) is a collection of predefined rules and protocols that facilitate communication between different applications.
2.	B2B	B2B stands for "Business-to-Business" which refers to transactions, interactions, or relationships between two or more businesses. It represents the exchange of goods, services, or information between businesses.
3.	B2C	B2C stands for "Business-to-Consumer" which describes transactions, interactions, or relationships from a business to end consumer. It refers to the process of selling products or services directly to end-users or customers for their personal use or consumption.
4.	B2G	B2G stands for "Business-to-Government" which refers to commercial transactions and interactions from businesses to government entities at various levels, such as local, state, or national governments.

No.	Term	Definition
5.	Credit Note	If a customer returns a damaged item or the supplier intends to make adjustments due to various reasons (e.g., discount provided, incorrect amount delivered), the supplier will issue a credit note to adjust the amount owed, ensuring accurate billing. Corresponding references to the associated invoices should be clearly specified in the face of the credit note to ease reconciliation.
6.	Debit Note	It adds an amount to the originally stipulated total. For example, when a customer requests additional services or supplier incurs additional costs such as expedited shipping, this results in an increase in the overall invoice amount. Any corresponding references to the associated invoices should be clearly specified in the debit note to ease reconciliation.
7.	ERP	Enterprise Resource Planning (ERP) is a type of software system that helps organisations to automate and manage core business operations.
8.	Invoice	It contains information such as supplier's and buyer's details, item descriptions, quantities, prices, taxes, and total amounts, which recorded the transactional data arising from day-to-day business operations. This includes the purchases and receipt of services from foreign suppliers, and other examples of self-billed e-Invoice.

No.	Term	Definition
9.	MSME	Micro, Small and Medium-sized Enterprises whose revenue numbers fall below certain limits.
10.	MyInvois Portal	MyInvois Portal is a user-friendly web application developed by IRBM that provides taxpayers an intuitive interface to access and perform essential e-invoicing tasks.
11.	MyInvois System	MyInvois System, developed by IRBM, is an e-invoicing system designed to streamline the exchange and management of e-Invoice in a structured electronic format between suppliers and buyers, ensuring a seamless process.
12.	QR code	Quick Response Code containing encoded data that typically includes information for a locator or reference, as well as an identifier.
13.	Refund note	When a customer has paid for a product or service and subsequently returns the product or cancels a service, they become eligible for a refund. The refund note e-Invoice acknowledges the return and specifies the refunded amount.
14.	SGML (ISO 8879)	Standard Generalized Markup Language (International Organization for Standardization 8879) is a standard for defining generalized markup languages for documents.

No.	Term	Definition
15.	SST	Sales Tax or Service Tax that is imposed pursuant to Sales Tax Act 2018 or Service Tax Act 2018 respectively. Sales Tax and Service Tax are single-stage taxes which are levied on all locally manufactured/ imported taxable goods and certain prescribed taxable services (acquired locally or imported), respectively.
16.	Validation	Refers to process of MyInvois System evaluating and verifying the submitted e-invoice to ensure that it meets the data requirements set forth by IRBM. Kindly refer to section 2.4.3 Step 2 e-Invoice Validation.
17.	XML	Extensible Markup Language (XML) is a markup language that offers a set of rules for defining and structuring data in a flexible and extensible manner.

No.	Term	Definition
18.	UBL	Universal Business Language (UBL) is an open library of standard electronic XML business documents designed to facilitate the digital exchange of business information. UBL provides a comprehensive suite of schemas that define common business documents like purchase orders, invoices, dispatch advices, and receipts. These documents can be used across different industries and regions, promoting interoperability and seamless integration between systems. UBL 2.1 refers to (Universal Business Language Version 2.1)

Glossary Table 1