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e-Invoice: Updated Guidelines and SDK Version 1.0 Release

The Inland Revenue Board (IRB) has issued the following (updated as at 6 April 2024):

- e-Invoice Guidelines (version 2.3)
- e-Invoice Specific Guidelines (version 2.1)
- SDK Version 1.0 Release

e-Invoice Guidelines (version 2.3)

The notable updates in the general e-Invoice Guidelines are:

- The list of payments for which e-Invoice is not required has been updated with the removal of scholarship from the list.
- Issuer's Digital Signature: In the event where a taxpayer utilises the service of a service provider to authenticate the digital certificate, the e-Invoice shall be signed using the service provider's digital certificate.

e-Invoice Specific Guidelines (version 2.1)

The following are the notable updates of the e-Invoice Specific Guidelines:

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.
2. The non-application of consolidation for self-billed invoice does not apply to:
 - a. acquisition of goods or services from individual taxpayers (who are not conducting a business),
 - b. interest payment to the public at large (regardless businesses or individuals).
3. The Buyer shall issue a self-billed invoice for interest payment except for:
 - a. Businesses (e.g. financial institutions etc.) that charge interest to the 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 these exceptions.

4. 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 of customs clearance being obtained.
5. In relation to importation of services, self-billed e-Invoice should be issued latest by the end of the month following the month upon (1) payment made by the Malaysian Purchaser; or (2) receipt of invoice from foreign supplier, whichever earlier.

6. Supplier is required to provide currency exchange rate in the e-Invoice if the said e-Invoice is required to be converted into the MYR equivalent. Previously the supplier may provide a combination of the foreign currency and the currency exchange rate and / or the MYR equivalent.
7. The Malaysian taxpayers may use their internal currency exchange rate for self-billed e-Invoice for importation of goods.

The guidelines are available on IRB's website www.hasil.gov.my (Top pages > e-Invoice > Guidelines).

Software Development Kit Version 1.0 (SDK 1.0)

Following the release of the Beta version, the IRB has now released the SDK 1.0. Key updates include:

- Base URLs
- Updated validations & documentation
- Updates to API documentation

Further details can be found in the SDK 1.0 release notes on IRB's website www.hasil.gov.my (Top pages > e-Invoice > e-Invoice Software Development Kit).

Have questions?

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