



# TaXavvy

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## e-Invoice Software Development Kit (SDK) and Updated Guidelines



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# e-Invoice Software Development Kit

The Inland Revenue Board (IRB) has released the Beta version of its e-Invoice Software Development Kit (SDK), along with updated guidelines. The SDK is a collection of tools, libraries and resources for developers including details on the Application Programming Interface (API) to connect taxpayers ERP system to the IRB's MyInvois system.

The e-Invoice implementation is slated to commence in phases from 1 August 2024 for taxpayers with an annual turnover of more than RM100 million.

Businesses are provided with 2 options to transmit e-Invoices to the IRB: either via the MyInvois Portal or the API. The API approach is catered to businesses handling higher volume transactions, where the ERP system is connected to the IRB's MyInvois system.

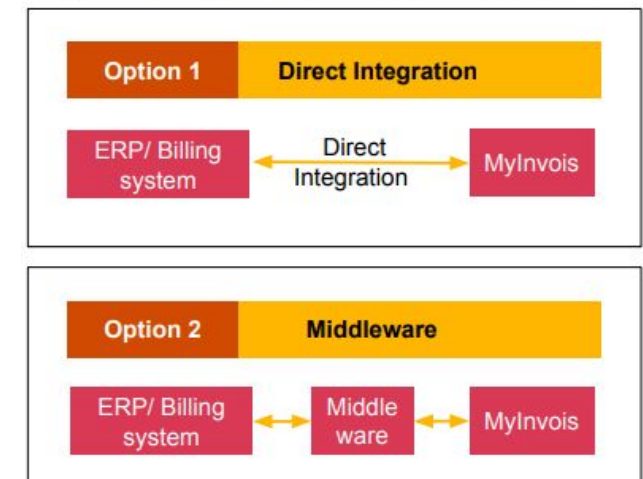
## e-Invoice SDK

The IRB released the Beta version of the SDK, which relates to the possible models (depicted in the diagram) that businesses can consider when connecting their ERP with the IRB's MyInvois system. The SDK is available on the IRB's website at [sdk.myinvois.hasil.gov.my](https://sdk.myinvois.hasil.gov.my). The SDK includes:

- APIs
- Standard inputs and outputs
- Standard error codes
- Document types description
- Validation logics
- Code tables
- Integrations guidelines
- Frequently asked questions

Any additional requirements or capabilities will be updated in future versions of the SDK.

Diagram: Possible models that can be considered



It should be noted that the SDK is currently in the Beta version. With the implementation date for businesses with an annual turnover of more than RM100 million slated to commence in just under 6 months' time, businesses need to move quickly to build the necessary API, including the evaluation of the choice of models to be adopted, factoring in the evolution to the SDK over time.

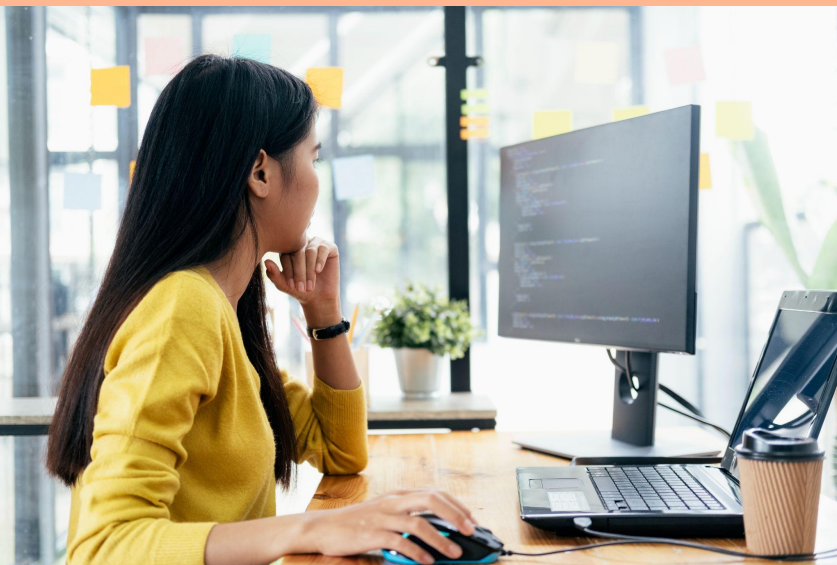
# Updated e-Invoice Guidelines

The IRB has also published the following updated e-Invoice guidelines:

- e-Invoice Guideline (version 2.2)
- e-Invoice Specific Guideline (version 2.0)

The guidelines are now issued under the Director General of Inland Revenue’s power to issue guidelines under the new section 134A of the Income Tax Act 1967, to facilitate compliance with e-Invoice.

The guidelines are available on the IRB’s website [www.hasil.gov.my](http://www.hasil.gov.my) (Home > e-Invoice).



The salient points from the updated guidelines are:

## e-Invoice Guideline (version 2.2)

- Suppliers who provide goods or services to the Government, State Government, state authority, government authority, local authority, statutory authority / body are allowed to input the buyer’s TIN field with the general TIN assigned in Appendix 1 of the e-Invoice Specific Guideline i.e. EI00000000040.
- The data fields required for issuance of e-Invoice as listed in Appendix 1 have been updated to 55 data fields (previously 51 data fields) as follows:

<b>Fields deleted</b>	<ul style="list-style-type: none"><li>- Date and Time of Validation</li><li>- IRBM Unique Identifier Number</li></ul>	
<b>Additional optional fields</b>	<ul style="list-style-type: none"><li>- Total Net Amount</li><li>- Total Payable Amount</li><li>- Rounding Amount</li></ul>	<ul style="list-style-type: none"><li>- Total Taxable Amount Per Tax Type</li><li>- Fee / Charge Rate</li><li>- Fee / Charge Amount</li></ul>

## e-Invoice Specific Guideline (version 2.0)

- The consolidation of e-Invoices does not apply to self-billed e-Invoice.
- The following have been added to the list of transactions allowed for self-billed e-Invoice:
  - Payment / credit to taxpayers recorded in a statement / bill issued on a periodic basis (e.g. rebate)
  - Interest payment.



### e-Invoice Specific Guideline (version 2.0) [con't]

- Additional data fields such as supplier's Malaysia Standard Industrial Classification (MSIC) code and supplier's business activity description are required for issuance of the self-billed e-Invoice.
- Timing of issuance of self-billed e-Invoice:
  - For importation of goods: upon obtaining customs clearance.
  - For importation of services: upon payment made by the Malaysian Purchaser or receipt of invoice from foreign suppliers, whichever earlier.
- For transactions conducted in foreign currency, suppliers may submit e-Invoices:
  - in the relevant foreign currency and the applicable currency exchange rate, without the RM-equivalent;
  - in the relevant foreign currency and the applicable RM-equivalent, without the currency exchange rate; or
  - in the relevant foreign currency, the applicable RM-equivalent along with the currency exchange rate.
- Consistent with the FAQ for e-Commerce Industry, e-Commerce platform providers are responsible for the issuance of e-Invoice upon purchaser's request. If no e-Invoice is requested by the purchaser for the sale of goods or provision of services, the e-commerce platform providers are allowed to aggregate the transactions with purchasers who do not require an e-Invoice on a monthly basis. The Guidelines specifies that the consolidated e-Invoice is to be submitted to the IRB within 7 calendar days after month end.



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