

Updated e-Invoice General FAQs and e-Invoice Guidelines: 19 July 2024 and 30 July 2024

The updated [e-Invoice General Frequently Asked Questions \(FAQs\)](#) and both e-Invoice Guidelines ([e-Invoice Guideline Version 3.2](#) and [e-Invoice Specific Guideline Version 3.0](#)) were updated by the Inland Revenue Board of Malaysia (IRBM) on 19 July 2024 and 30 July 2024.

A) Key clarifications to the e-Invoice General FAQs (updated 19 July 2024)

The e-Invoice General FAQs have been updated to address the following key areas:

- Claiming of tax deduction / personal tax relief without an e-Invoice
- Whether transactions conducted in foreign currencies is required to be converted into Ringgit Malaysia (RM)
- Responsibility of taxpayer to verify with foreign supplier / foreign buyer on the availability of Tax Identification Number (“TIN”)
- Business Registration Number validation requirement is temporarily disabled from the e-Invoice submission process, effective from 19 July 2024
- Timing of issuing e-Invoices for consolidated e-invoice, self-billed e-Invoice for importation of goods & services and e-Invoice for foreign income is further elaborated to be consistent with e-Invoice Specific Guideline
- Issuance of consolidated e-Invoice for business-to-business (B2B), business-to-consumer (B2C) or business-to-government (B2G) transactions where the Buyers do not require an e-Invoice, except for transactions / activities where consolidated e-Invoice is not allowed.
- Creation of draft e-Invoice in MyInvois Portal
- Errors identified within or after 72 hours from time of validation
- Issuance of one single credit note to adjust multiple original e-Invoices
- Issuance of e-Invoice / self-billed e-Invoice (where applicable) for utility bills issued in the name of landlord
- Issuance of e-Invoice by consignor in a consignment arrangement
- E-Invoice treatment for payments to agents, dealers and distributors
- Issuance of self-billed e-Invoice on interest on either an accrual basis or paid basis
- E-Invoice treatment for vouchers, gift cards and loyalty points
- Timing and details of self-billed e-invoice for drop shipment transactions where goods are not physically imported into Malaysia, low value goods that are declared under the electronic Pre-Alert Manifest (“e-PAM”) system and goods imported via loose container load (“LCL”) shipment
- E-Invoice for Micro Small Medium Enterprises (“MSMEs”) with annual gross revenue above RM 150,000 threshold
- Exemption on issuance of e-Invoice for MSMEs with annual gross revenue not exceeding RM 150,000 threshold



B) Salient changes/clarifications up until e-Invoice Guideline Version 3.2 (updated 19 July 2024 and 30 July 2024)

- E-Invoice applies to all persons in Malaysia (previously it applies to all taxpayers undertaking commercial activities in Malaysia).
- E-Invoice is not required for the below transactions:
 - Contract value for the buying or selling of securities or derivatives traded on a stock exchange or derivatives exchange in Malaysia or elsewhere.
 - Disposal of shares of a company incorporated in or outside Malaysia and not listed on the stock exchange, except where the disposer is a company, limited liability partnership, trust body or co-operative society.



- E-Invoice submitted will undergo a series of validations within the MyInvois System where clarification is provided for the four statuses, i.e. submitted, valid, invalid and cancelled.
- Due to practical challenges of sharing the XML / JSON validated e-invoice with the buyers, the IRBM provides concession allowing taxpayers to share a visual representation of the validated e-Invoice (i.e. existing invoice format embedded with QR code) with the buyers. Taxpayers are allowed to adopt any existing visual representation format with necessary particulars required under the applicable laws, rules and regulations such as Sales Tax Act 2018 and Service Tax Act 2018, as the case may be, for e-Invoice purposes.
- Taxpayers registered with the Companies Commission of Malaysia (SSM) are required to only input the new business registration number, which is 12-digit characters. For taxpayers that are registered with other authority / body, the taxpayers are required to input the relevant registration number.
- Shipping recipient's details (Name, Address, Tax Identification Number (TIN) and Business Registration Number / Identification Number / Passport Number) and Incoterms are now optional fields.

C) Salient changes/clarifications up until e-Invoice Specific Guideline Version 3.0 (updated 19 July 2024 and 30 July 2024)

- The Buyer (i.e. Insurer) shall issue a self-billed e-Invoice to the Supplier (i.e. Policyholder / Beneficiary) for claim, compensation or benefit payments from the insurance business of an insurer.
- Consolidated self-billed e-Invoice can also be issued for claim, compensation or benefit payments from the insurance business of an insurer to individuals (who are not conducting a business). "E100000000010" can be used as the Supplier's TIN in the consolidated self-billed e-Invoice.
- Suppliers in certain businesses / industries / sectors who practice the issuance of statements or bills to record transactions with their customers
 - It is further clarified that where the Buyer does not require an e-Invoice, the Supplier is required to create and submit a consolidated e-Invoice to IRBM for validation, within seven (7) calendar days after the end of the billing month. Previously, the Supplier is allowed to aggregate statements / bills to create and submit consolidated e-Invoice for IRBM's validation in accordance with the current issuance period for statements / bills for the respective businesses.
- For the concession provided by IRBM for staff perquisite and staff claims, businesses are allowed to use existing supporting documentation. Previously, businesses are allowed to use the existing supporting document issued by the Supplier.

We would like to highlight that the General FAQs and both e-Invoice 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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